

# Kingston Giving

England & Wales · Charity number 1190241

## Details

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Other names	KINGSTON CHARITABLE FOUNDATION, LOVE KINGSTON
Status	Registered
Legal form	CIO
Registered	2020-07-03
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Kingston Charitable Foundation Siddeley House 50 Canbury Park Road Kingston Upon Thames KT2 6LX
Phone	02082556056
Email	<a href="mailto:claire.holloway@kingstongiving.org.uk">claire.holloway@kingstongiving.org.uk</a>
Website	<a href="http://www.kingstongiving.org.uk">www.kingstongiving.org.uk</a>

## Activities

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**Objects:** SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF PEOPLE LIVING IN THE ROYAL BOROUGH OF KINGSTON UPON THAMES AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving.

## Classification

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- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Kingston Upon Thames

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£145,197	£197,074	-	-
2024-03-31	£179,585	£151,528	-	-
2023-03-31	£125,865	£104,082	-	-
2022-03-31	£86,284	£92,063	-	-
2021-03-31	£195,391	£21,209	-	-

## Trustees

Name	Role	Appointed
<b>Samuel Page</b>	Chair	2021-10-26
Andy Tonner		2024-09-17
Catherine Lovatt		2024-09-17
Charlotte Caroline Clark		2024-09-17
Claire Holloway		2024-11-05

**Kingston Giving**

England & Wales - Charity number 1190241

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# Accounts

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**Kingston Giving**

**CharityNo. 1190241**

**Company No. CE022391**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

**Kingston Giving**  
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE022391**

**Charity No. 1190241**

**Principal Office**

**Siddeley House  
50 Canbury Park Road  
Kingston Upon Thames  
KT2 6LX**

**Registered Office**

**Siddeley House  
50 Canbury Park Road  
Kingston Upon Thames  
KT2 6LX**

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

**Andy Tonner  
Catherine Lovatt  
Charlotte Clark  
Claire Holloway  
Nicola Sian Earthrowl  
Samuel Page**

**Key Management Personnel**

<b>Chair</b>	<b>Nicola Sian Earthrowl</b>
<b>Trustee</b>	<b>Claire Holloway</b>
<b>Trustee</b>	<b>Catherine Lovatt</b>
<b>Trustee</b>	<b>Andy Tonner</b>
<b>Trustee</b>	<b>Charlotte Caroline Clark</b>
<b>Trustee</b>	<b>Samuel Page</b>
<b>CEO</b>	<b>Hicky Emma Kingsbury</b>
<b>Accountants</b>	

**Fynax Ltd  
430 Legacy Centre  
Hampton Road West  
Feltham  
Middlesex  
TW13 6DH**

**Kingston Giving  
Trustees Annual Report**

**Bankers  
Metro Bank Plc  
1 Southampton Row  
London  
WC1B 5HA**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

**Nicola Sian Earthrowl  
Trustee  
31 March 2025**

A handwritten signature in black ink, appearing to be 'Nicola Sian Earthrowl', written in a cursive style.



**Trustees' Annual Report for the period From**  
**1st April 2024 to 31st March 2025**

**Charity name: Kingston Giving Charity registration number: 1190241**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Awarding grants to small charities and organisations to address needs in the Royal Borough of Kingston upon Thames.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees regularly review the aims and strategy, aligned to the guidance from the Charity Commission on the expected public benefit. This takes place at bi-monthly Board Meetings, attended by the CEO.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Kingston Charitable Foundation was founded in January 2021, and the Charitable Objects of this charity are to fundraise and to award grants in the Borough of Kingston upon Thames. Kingston Charitable Foundation rebranded to Kingston Giving on 11<sup>th</sup> March 2025. All work undertaken by Kingston Giving has been for the benefit of society as a whole, in the Borough of Kingston upon Thames.</p> <p><a href="#">Impact Report 2023</a> (detailing grants from 1<sup>st</sup> January 2023 – 31<sup>st</sup> December 2023) published.</p> <p>Impact Report 2024 will detail grants from 1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024 (to be published June 2025 once all grantee projects have ended and reports have been submitted to Kingston Giving team).</p> <p>High levels of output and community engagement across social media (regular posts on LinkedIn / Twitter / Facebook / Instagram) and monthly e-newsletters. Of benefit for Borough-wide community.</p> <p>Attended a variety of events for the purpose of community engagement and networking – for the benefit of promoting grants programme and for profile raising and donor engagement to enable the team to raise further funds for grants programmes.</p> <p>Refreshed our tailored School Engagement pack which was sent to every Primary, Secondary and SEN school in the Borough</p> <p>Procured pro-bono support for organisational IT procured from local company, IQ in IT for Staff and Trustee Team; cost would have been £9718.56 for the financial year.  (6 full users with Business Premium – 109.99 x 6 (4 Staff / 2 Trustees)  20 email only users with E1 license – 24.99 x 6 (6 Trustees)  Total £809.88 pcm x 12 = £9718.56)</p>

The continued growth of Kingston Giving, the events hosted, and the diversifying of grant making has been of benefit to the local community in far reaching ways.

Relationship building with key stakeholders in our borough and introductions made have been key to our community, these includes Charities, Councillors, SME's, Corporates, Schools, Faith Groups and Kingston University.

#### Grants and Impact

Over the past year, Kingston Giving supported local people through a popular rolling grants programme, new initiatives like Participatory Grant Making, and collaborations with its network of 57 Kingston charities. The total value of grants given in 2024 was £38,495.

1st April 24 to 31st March 25 The total value of grants given (£28,255)

- 43 grants
- Beneficiaries 8,926

#### Grants by Category/Theme:

- Mental Health, Wellbeing + Support (21 grants)
- Children and Young People (10)
- Direct Support for Families (3)
- Food Poverty (4)
- Older People (4)
- Environment (1)

#### Organisations Supported by Grants:

Vegecoopia C.I.C./Barnfield RDA/Brighter Living  
Dyscover/Forest Schooling UK/KAG Advocacy  
CIO/Kingston Association for the Blind/Kingston  
BEATS C.I.C./Kingston Bereavement  
Service/Kingston Carers Network/Kingston Coding  
for Kids (CoderDojo Kingston University)/Kingston  
Environment Centre (Hogsmill Community  
Garden)/Kingston Kerala Community/Kingston  
Mental Health Carers' Forum/Latchmere Academy

Trust/London Kim's Dance/Man&Boy/Namaste Kingston CIC/New Era CIC  
New Malden Town Centre Partnership/Positive Movement CIC/QMC School of Capoeira/Quilombo UK/RBKares/Riverbank Trust /SEEN  
Sewing Angels/Shine Bright/St Peter's Norbiton/Surbiton Club for the Blind/The Believe Foundation/The Fircroft Trust/The Riverbank Trust  
Voices of Hope/YORDA/MILLAP/CREST

**Spotlight on 3 grants:**

- **RBKares (Mental Health, Wellbeing + Support):** £1,000 grant helped provide comfort and hope to 110 children facing mental health crises at Kingston A&E through handmade "mental health safe bags." These bags assisted in de-escalating challenging behaviours and providing moments of relief.
- **Vegecoopia C.I.C. (Environment/Food Poverty):** £750 grant supported the creation of a 1,000 ft<sup>2</sup> food garden to supply fresh produce to the community pantry at Kingston Hive. This initiative supports local families, reduce food waste, and fosters sustainability.
- **Man&Boy (Children and Young People):** £750 grant enabled 45 people from Kingston to access weekly multi-sports and enrichment activities during the summer holidays, specifically benefiting low-income, SEND, and FSM-reliant families.

**PGM / The Clark Fund**

- **Participatory Grant Programme (through the Clark Fund) for individuals/families in need.** This Kingston Giving (Kingston G) Clark Fund, together with the support of RBK Neighbourhood Grant Programme and individual donations has been designed to support local individuals and families facing hardship and is available to charities (on the behalf of individuals or families that live in the borough of Kingston.

**Launched, May 2024**

- **5 rounds. 51 awarded total awarded £11,900**

**Total remaining: £3,100**

**Organisations Supported by Grants:**

- **Kingston Carers Network/ London Kim's Dance/New Era CIC/RBKares/Riverbank Trust /The Fircroft Trust/The Refugee Action Kingston/Voices of Hope/YORDA/ Latchmere School, as part of Latchmere Academy Trust**

**Spotlight on 4 Clark Fund grants:**

- **Awarded £200**

**"We are refugees, and I am unable to work whilst my application is in process. We are housed and have food but that is my only support. My girls have grown out of all their clothes and school uniform. We also do not have necessary items needed for school like the PE clothing."**

- **Awarded £300**

**"XXX does not have a home. He is living on a boat. This is vital funding he is in desperate need to buy basics and necessities. He needs to buy food and household supplies. He completely relies on the foodbank; he has been attending for over 3 years. He is unemployed and has been for years. He has no income; this grant would alleviate the immense financial hardship he is going through."**

- **Awarded £300**

**"I have a newborn baby and a toddler who require baby milk and nappies being a single mum makes this really difficult. and a 10 year old child. Would help me and my children eat nutritious meals; I would be able to support my children with food and my daughter with ADHD snacks a lot and is a fussy eater."**

- **Awarded £300**

**"I have three children with disabilities, so everything costs so much more, and each child has its own needs. I would be able to do a decent food shop without having to put things down. I would be able to make the food choices my**

children want.”

#### Key Milestones and Achievements (2024)

##### Research and Community Insights:

- Secured a reallocation of City Bridge Foundation Strategic Development funding in May 2024 for "What Kingston Thinks,"; aimed at understanding the concerns, challenges, and priorities of Kingston residents.
- Kingston Giving commissioned Rocket Science in early June 2024 to deliver this research, co-designed with Kingston residents to capture community voices including from people from traditionally harder to reach communities and people with lived experience.
- Recruitment of Kingston Giving's 20 researchers (local residents from diverse backgrounds) took place in late June 2024; they conducted 208 interviews from July to August 2024, to gather valuable insights.
- The "What Kingston Thinks" report was officially launched in March 2025, combining community-driven insights with full desk analysis of local and national data.

##### Fundraising and Events:

- Hosted a well-attended "Meet the Funder" event for Kingston charities in February, at The Community Room at RBK. This room is provided to Kingston Giving for use twice a month, which enables co-working and hosting community events.
- Launched the fundraising campaign 'Empower Change with Kingston Charitable Foundation,' and the community nominated their heroes in February.
- Mayor's Charity of the Year and Charity of the Year for part of this financial year Kingston Giving had fundraising events throughout the year; total funds raised through working with the mayor was £12,500 donated in October 2024.
- Charity of the Year for Kingston Chamber of Commerce, including sponsorship at all events and fundraising events hosted by their President, Chris Hirsch who chose Kingston

		<p><b>Giving as his chosen charity.</b></p> <ul style="list-style-type: none"> <li>• Kingston Giving was also Charity of the Year for Kingston's iconic annual Dragon Boat Race.</li> <li>• Peter Greenwood of Greenwoods Residential and Sam Page / Ed Gossage of 7DOTS lead our fundraising team of 16 in the Dragon Boat Race 2024. Both their companies also donated to Kingston Giving through this event.</li> <li>• The Winter Warming Christmas Campaign raised £4,000, which was doubled to £8,000 with match funding from Rowan Bentall Charitable Trust.</li> <li>• 12 local charities took part in the Kingston First supported Christmas Market stall opportunity that Kingston Giving successfully applied for; this opportunity enabled 3<sup>rd</sup> party charities from Kingston Giving's close network to fundraise and raise awareness of their organisations in Kingston Town Centre at the popular, annual Christmas Market which has a high footfall.</li> </ul> <p><b>Partnerships and Development:</b></p> <ul style="list-style-type: none"> <li>• Received continuation funding from the City Bridge Foundation in June; Year 5 of this grant through their Bridging Divides Fund.</li> <li>• Hosted "Coffee, Croissants + Community" in June 2024, well attended by local stakeholders for the launch of our Impact Report 2023; hosted by local business, Holland Hahn &amp; Wills as part of their CSR.</li> <li>• Welcomed new board members, including the Kingston College of Fisheries, Fairtrade and Claire Hattaway 2024, all of which support local charities and inspires community impact.</li> </ul> <p>Engaged with and consulted with people at the Kingston Giving Strategy Day, chaired by Kristina Glen, together with existing Kingston Giving trustees Nicola Sian Earthrowl (Board Chair), Sam Page and Lucy Richards, plus the Kingston Giving staff Hicky Kingsbury (CEO), Justine Belcher (Community Lead &amp; Grants Manager), Shelley Heath (Marketing Manager) and new team member Lucie Moore</p>
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		<p style="text-align: center;"><b>(Development Manager)</b></p> <ul style="list-style-type: none"> <li>• <b>4<sup>th</sup> March 2024 Hosted 'What Kingston Thinks' launch event at The Rose Theatre with guest speakers including: Leader of the Council: Andreas Kirsch / Mental Health Project Management specialist: Dominic Sterling, Kingston University and Social Pedagogy Expert: Yvalia Febrer, Kingston Giving Peer Researcher: Maryam Irekeola and Kingston Giving CEO. 150+ key Kingston stakeholders from all sectors attended the presentation and networking; and the report was well received and has been subsequently used by many charities in funding applications and RBK. Further to this our CEO was invited to present at both the Rocket Science Resource Hub Launch in Euston, and the London Funders Impact Evaluation &amp; Learning event.</b></li>   <li>• <b>Pro bono support from IQ in IT continued for a 4<sup>th</sup> year, for holistic IT and Cybersecurity support for both staff and trustee teams.</b></li>   <li><b>Organisational Identity: Name Change and New Brand</b></li>   <li>• <b>Name Change: Kingston Charitable Foundation officially relaunched as Kingston Giving 4<sup>th</sup> March 2025. This change aligns the organisation with the London Funders Network and the broader London's Giving movement.</b></li>   <li>• <b>New Brand: Avibrant new brand identity was unveiled, developed pro-bono by the team at 7DOTS, valued £9,600.</b></li> </ul>
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**Additional information (optional) You may choose to include further statements where relevant about:**

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

	Para 1.21	<p>Total income for the period was £145,196.96  Expenditure for the period was £197,074.32  In-year loss is £51,877.36 'Losses' are made up of:</p> <ul style="list-style-type: none"> <li>• The Love Kingston LCF Endowment value decreased by £17,576.49 this financial year (invested with CCLA)</li> <li>• The Kingston Boys Club Endowment value decreased by £3,477.05 (invested with CCLA)</li> <li>• The Willow Tree Foundation -£16,394.31 was carried forward from previous financial year 2023-2024 and then paid out to The Willow Tree Foundation in February 2025, as they moved from Kingston to Wiltshire so the grant programmes we ran for them could no longer support Kingston residents / fund relationship ended.</li> <li>• City Bridge Foundation grant payment due for Q1 2025 funding came in July 2025; this is due to their reporting timeline -£19,575.00</li> </ul> <p><b>Total £57,022.85</b> Overall with everything brought forward, nothing is in deficit. Total funds at end of financial period £206,365.63 (£47,445.50 Restricted / £81,409.91 Designated / 18,423.17 endowment /£59,087.05 Retained)</p>

<b>Statement explaining the policy for holding reserves stating why they are held.</b>	<b>Para 1.22</b>	<b>It is the Reserves Policy of Kingston Giving that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least four months of the budgeted operating expenditure.</b>
<b>Amount of reserves held</b>	<b>Para 1.22</b>	<b>Kingston Giving currently holds &gt; 4 months' reserves.</b>
<b>Reasons for holding zero reserves</b>	<b>Para 1.22</b>	<b>N/A</b>
<b>Details of fund materially in deficit</b>	<b>Para 1.24</b>	<b>N/A</b>

<b>Explanation of any uncertainties about the charity continuing as a going concern.</b>	<b>Para 1.23</b>	<b>Kingston Giving currently relies on funding from City Bridge Foundation to support its operating costs. Funding from City Bridge is confirmed up to May 2026 and applications are underway for ongoing core funding other funders. The Trustees are monitoring the financial position and confirm that the charity continues to be a going concern at time of this report. A further review will take place in January 2026, when the outcome of some additional funding applications should be known, to determine whether the position has changed.</b>

## **Additional information (optional)**

**You may choose to include further statements where relevant about:**

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other – Financial Asset		<p><b>There is a Love Kingston CF Legacy Endowment fund, the value of which as of 31/3/25 is £134,962.06.</b></p> <p><b>This fund is held by the London Community Foundation.</b></p> <p><b>This fund does not form part of the annual accounts of Kingston Giving but is an asset</b></p>

		that was transferred from Kingston Voluntary Action to Kingston Charitable Foundation when fundraising project Love Kingston novated from Kingston Voluntary Action to become independent CIO Kingston Charitable Foundation in December 2020. This fund is an asset from which income investment is transferred to Kingston Giving (formerly Kingston Charitable Foundation). There is a further Endowment Fund, Kingston Boys Club which is in a CCLA COIF Account, the total value of this at 31/3/25 was £78,487.60
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## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	<b>CIO Registered 3rd July 2020</b>
<b>Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees</b>	Para 1.25	<b>Recruitment through existing Staff and Trustee Networks, plus Trustee adverts on Reach and Do-it. Followed by formal volunteer application process (volunteer application form / 2 x written professional references) and then informal interview with CEO, followed by formal interview with 2 existing Trustees. Potential Trustees then attend Board Meeting as a Participating Observer, prior to election by existing Trustees.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

<b>Policies and procedures adopted for the induction and training of trustees</b>	Para 1.51	
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Kingston Giving
Other name the charity uses	Formerly Kingston Charitable Foundation (until 11 <sup>th</sup> March 2025)
Registered charity number	1190241
Charity's principal address	Siddeley House 50 Canbury Park Road Kingston upon Thames KT2 6LX

## Names of the charity trustees who manage the charity.

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Nicola Sian Earthrowl	Chair	Since January 2021 launch	
Amanda Cullen		Since January 2021 launch Left 02/07/24	
Lucy Richards		Appointed 26/10/21	
Sam Page		Appointed 26/10/21	
Paul Greensmith		Appointed 22/2/22 Left 17/09/24	
Belinda Lip		Appointed 23/8/22 Left 01/08/24	
Helen Edward		Appointed 25/07/23 Left 13/05/2024	
Charlotte Clark		Appointed 17/09/24	

Niamh Dunne		Appointed 17/09/24	
Catherine Lovatt		Appointed 17/09/24	
Andy Tonner		Appointed 17/09/24	
Claire Holloway		Appointed 05/11/24	

**Corporate trustees - names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of Advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

Hicky Kingsbury (CEO)


**Exemptions from disclosure**

**Reason for non-disclosure of key personnel details**

**Other optional information**

**Declarations**

**The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the charity's trustees**

Signature	
Full name	Nicola Sian Earthrowl
Position	Chair of Trustees
Date	31st March 2025

# Kingston Giving Independent Examiners Report

## Independent Examiner's Report to the trustees of Kingston Giving

I report to the charity trustees on my examination of the financial statements of Kingston Giving for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

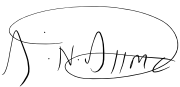
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial

Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Abdul Noor Ahmed FMAAT  
Fynax Ltd  
430 Legacy Centre  
Hampton Road West  
Feltham  
Middlesex  
TW13 6DH  
31 March 2025

**Kingston Giving****Statement of Financial Activities**

for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes					
<b>Income and endowments from:</b>						
Grants, Gifts & Donations	4	17,640	115,081	(3,476)	129,245	168,098
Charitable activities	5	2,136	16	-	2,152	6,782
Investments	6	136	11,341	2,323	13,800	4,705
<b>Total</b>		<b>19,912</b>	<b>126,438</b>	<b>(1,153)</b>	<b>145,197</b>	<b>179,585</b>
<b>Expenditure on:</b>						
Raising funds	7	1,184	1,595	-	2,779	49,539
Charitable activities	8	22,119	22,140	1,938	46,197	-
Other	9	6,517	141,581	-	148,098	101,989
<b>Total</b>		<b>29,820</b>	<b>165,316</b>	<b>1,938</b>	<b>197,074</b>	<b>151,528</b>
Net gains on investments		-	-	-	-	-
Net (expenditure)/income	10	(9,908)	(38,878)	(3,091)	(51,877)	28,057
Transfers between funds		-	-	-	-	-
Net (expenditure)/income before other gains/(losses)		(9,908)	(38,878)	(3,091)	(51,877)	28,057
<b>Other gains and losses</b>						
Net movement in funds		(9,908)	(38,878)	(3,091)	(51,877)	28,057
<b>Reconciliation of funds:</b>						
Total funds brought forward		68,995	104,746	84,502	258,243	230,186
Total funds carried forward		59,087	65,868	81,411	206,366	258,243

**Kingston Giving Summary Income and  
Expenditure Account**

for the year ended 31 March 2025

	2025	2024
	£	£
Income	131,397	174,880
Interest and investment income	13,800	4,705
Gross income for the year	<u>145,197</u>	<u>179,585</u>
Expenditure	197,038	151,492
Depreciation and charges for impairment of fixed assets	36	36
Total expenditure for the year	<u>197,074</u>	<u>151,528</u>
Net (expenditure)/income before tax for the year	(51,877)	28,057
Net (expenditure )/income for the year	<u>(51,877)</u>	<u>28,057</u>

**Kingston Giving****Balance Sheet**

at 31 March 2025

Company No.	CE022391	Notes	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets		12	36	72
Investments		13	213,450	234,503
			<u>213,486</u>	<u>234,575</u>
<b>Current assets</b>				
Debtors		14	5,908	1,703
Cash at bank and in hand			114,708	148,241
			<u>120,616</u>	<u>149,944</u>
Creditors: Amount falling due within one year		15	(4,837)	(3,377)
Net current assets			115,779	146,567
Total assets less current liabilities			329,265	381,142
Creditors: Amounts falling due after more than one year		16	(122,899)	(122,899)
Net assets excluding pension asset or liability			206,366	258,243
Total net assets			<u>206,366</u>	<u>258,243</u>
<b>The funds of the charity</b>				
Restricted funds		17		
Endowment funds			81,411	84,502
Restricted income funds			65,868	104,746
			<u>147,279</u>	<u>189,248</u>
Unrestricted funds		17		
General funds			56,923	59,956
Designated funds			2,164	9,039
			<u>59,087</u>	<u>68,995</u>
Reserves		17		
Total funds			<u>206,366</u>	<u>258,243</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:



**Kingston Giving  
Balance Sheet**

**Nicola Sian Earthrowl  
Trustee  
31 March 2025**

Kingston Giving  
Statement of Cash flows  
for the year ended 31 March 2025

	2025	2024
	£	£
<b>Cash flows from operating activities</b>		
Net (expenditure)/income per Statement of Financial Activities	(51,877)	28,057
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	36	36
Dividends, interest and rents from investments	(13,800)	(4,705)
Receipts from donations of endowments	3,476	-
Increase in trade and other receivables	(4,205)	(1,703)
Increase in trade and other payables	1,930	2,907
<b>Net cash (used in)/provided by operating activities</b>	<u>(64,440)</u>	<u>24,592</u>
<b>Cash flows from investing activities</b>		
Proceeds from sale of investments	21,053	-
Dividends, interest and rents from investments	13,800	4,705
<b>Net cash from investing activities</b>	<u>34,853</u>	<u>4,705</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(470)	123,369
Receipts from donations of endowments	(3,476)	-
<b>Net cash (used in)/from financing activities</b>	<u>(3,946)</u>	<u>123,369</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(33,533)	152,666
<b>Cash and cash equivalents at the beginning of the year</b>	148,241	-
<b>Cash and cash equivalents at the end of the year</b>	<u>114,708</u>	<u>152,666</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	114,708	148,241
	<u>114,708</u>	<u>148,241</u>

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) -(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

### assets

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

## Kingston Giving Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **Kingston Giving Notes to the Accounts**

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

Kingston Giving Notes  
to the Accounts

3 Statement of Financial Activities -prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	22,701	145,397	-	168,098
Charitable activities	6,782	-	-	6,782
Investments	2,278	-	2,427	4,705
<b>Total</b>	<b>31,761</b>	<b>145,397</b>	<b>2,427</b>	<b>179,585</b>
<b>Expenditure on:</b>				
Raising funds	26,975	110,429	10,174	147,578
Charitable activities	-	3,950	-	3,950
<b>Total</b>	<b>26,975</b>	<b>114,379</b>	<b>10,174</b>	<b>151,528</b>
<b>Net income</b>	<b>4,786</b>	<b>31,018</b>	<b>(7,747)</b>	<b>28,057</b>
<b>Net income before other gains/(losses)</b>	<b>4,786</b>	<b>31,018</b>	<b>(7,747)</b>	<b>28,057</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>	<b>4,786</b>	<b>31,018</b>	<b>(7,747)</b>	<b>28,057</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>	<b>148,711</b>	<b>43,328</b>	<b>38,147</b>	<b>230,186</b>
<b>Total funds carried forward</b>	<b>153,497</b>	<b>74,346</b>	<b>30,400</b>	<b>258,243</b>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
<b>Grants, Gifts &amp; Donations</b>	<b>17,640</b>	<b>115,081</b>	<b>(3,476)</b>	<b>129,245</b>	<b>168,098</b>
	<b>17,640</b>	<b>115,081</b>	<b>(3,476)</b>	<b>129,245</b>	<b>168,098</b>

5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Activities &amp; Events</b>	<b>2,136</b>	<b>16</b>	<b>2,152</b>	<b>6,782</b>
	<b>2,136</b>	<b>16</b>	<b>2,152</b>	<b>6,782</b>

Kingston Giving Notes  
to the Accounts

6 Income from investments

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
Dividends Received	136	11,341	2,323	13,800	4,705
	<u>136</u>	<u>11,341</u>	<u>2,323</u>	<u>13,800</u>	<u>4,705</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Costs of generating voluntary income</i>				
Activities & Events	1,184	1,595	2,779	49,539
	<u>1,184</u>	<u>1,595</u>	<u>2,779</u>	<u>49,539</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Grants, Gifts & Donations	22,067	21,640	1,938	45,645	-
<i>Governance costs</i>					
Non Meeting costs	52	500	-	552	-
	<u>22,119</u>	<u>22,140</u>	<u>1,938</u>	<u>46,197</u>	<u>-</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Advertising & Marketing	400	766	1,166	-
Employee costs	4,515	110,354	114,869	86,738
Motor and travel costs	985	-	985	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	36	-	36	35
General administrative costs	561	7,459	8,020	11,301
Legal and professional costs	20	23,002	23,022	3,915
	<u>6,517</u>	<u>141,581</u>	<u>148,098</u>	<u>101,989</u>

10 Net (expenditure)/income before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	36	35

Kingston Giving Notes  
to the Accounts

11 Staff costs

	2025	2024
Salaries and wages	107,390	84,426
Social security costs	5,237	-
Pension costs	2,242	-
	<u>114,869</u>	<u>84,426</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2024	143	143
At 31 March 2025	<u>143</u>	<u>143</u>
Depreciation and impairment		
At 1 April 2024	71	71
Depreciation charge for the year	36	36
At 31 March 2025	<u>107</u>	<u>107</u>
Net book values		
At 31 March 2025	<u>36</u>	<u>36</u>
At 31 March 2024	<u>72</u>	<u>72</u>

13 Investments

	Freehold Investment Property £	Total £
Cost or revaluation		
At 1 April 2024	234,503	234,503
Disposals	(21,053)	(21,053)
At 31 March 2025	<u>213,450</u>	<u>213,450</u>
Net book values		
At 31 March 2025	<u>213,450</u>	<u>213,450</u>
At 31 March 2024	<u>234,503</u>	<u>234,503</u>

14 Debtors

	2025 £	2024 £
Prepayments and accrued income	5,908	1,703
	<u>5,908</u>	<u>1,703</u>

**Kingston Giving Notes  
to the Accounts**

**15 Creditors:**

amounts falling due within one year

	2025	2024
	£	£
Other loans	-	470
Trade creditors	518	1,957
Other taxes and social security	3,319	-
Other creditors	-	250
Accruals	1,000	700
	<u>4,837</u>	<u>3,377</u>

**16 Creditors:**

amounts falling due after more than one year

	2025	2024
	£	£
Other loans	<u>122,899</u>	<u>122,899</u>
	<u>122,899</u>	<u>122,899</u>

Kingston Giving Notes  
to the Accounts

17 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2025
	£	£	£	£
<b>Restricted funds:</b>				
<b>Endowment funds:</b>				
Investment Income	84,502	(1,153)	(1,938)	81,411
<i>Total</i>	<u>84,502</u>	<u>(1,153)</u>	<u>(1,938)</u>	<u>81,411</u>
<b>Restricted income funds:</b>				
Gifts & Donations	104,746	126,438	(165,316)	65,868
<i>Total</i>	<u>104,746</u>	<u>126,438</u>	<u>(165,316)</u>	<u>65,868</u>
<b>Unrestricted funds:</b>				
General funds	59,956	4,721	(7,754)	56,923
<b>Designated funds:</b>				
Gifts & Donations	9,039	15,191	(22,066)	2,164
<i>Total</i>	<u>9,039</u>	<u>15,191</u>	<u>(22,066)</u>	<u>2,164</u>
<b>Total funds</b>	<u><u>258,243</u></u>	<u><u>145,197</u></u>	<u><u>(197,074)</u></u>	<u><u>206,366</u></u>

Purposes and restrictions in relation to the funds:

Endowment funds:  
Investment Income

Restricted funds:  
Gifts & Donations

Designated funds:  
Gifts & Donations

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	36	-	36
Investments	78,488	134,962	213,450
Net current assets	61,973	53,806	115,779
Creditors due in more than one year and provisions	-	(122,899)	(122,899)
	<u>140,497</u>	<u>65,869</u>	<u>206,366</u>

Kingston Giving Notes  
to the Accounts

19 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	148,241	(33,533)	114,708
	<u>148,241</u>	<u>(33,533)</u>	<u>114,708</u>
Borrowings	(123,369)	470	(122,899)
	<u>(123,369)</u>	<u>470</u>	<u>(122,899)</u>
Net debt	<u>24,872</u>	<u>(33,063)</u>	<u>(8,191)</u>

20 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				

*Pension commitments*

	2025 £	2024 £
The pension cost charge to the company amounted to:	<u>2,242</u>	<u>-</u>

21 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Kingston Giving Detailed Statement of  
Financial Activities

for the year ended 31 March 2025

	Unrestricte dfunds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>					
Grants, Gifts & Donations	17,640	115,081	(3,476)	129,245	168,098
	<u>17,640</u>	<u>115,081</u>	<u>(3,476)</u>	<u>129,245</u>	<u>168,098</u>
<b>Charitable activities</b>					
Activities & Events	2,136	16	-	2,152	6,782
	<u>2,136</u>	<u>16</u>	<u>-</u>	<u>2,152</u>	<u>6,782</u>
<b>Investments</b>					
Dividends Received	136	11,341	2,323	13,800	4,705
	<u>136</u>	<u>11,341</u>	<u>2,323</u>	<u>13,800</u>	<u>4,705</u>
<b>Total income and endowments</b>	<b>19,912</b>	<b>126,438</b>	<b>(1,153)</b>	<b>145,197</b>	<b>179,585</b>
<b>Expenditure on: Costs of generating donations and legacies</b>					
Activities & Events	1,184	1,595	-	2,779	49,539
	<u>1,184</u>	<u>1,595</u>	<u>-</u>	<u>2,779</u>	<u>49,539</u>
<b>Total of expenditure on raising funds</b>	<b>1,184</b>	<b>1,595</b>	<b>-</b>	<b>2,779</b>	<b>49,539</b>
<b>Charitable activities</b>					
Grants, Gifts & Donations	22,067	21,640	1,938	45,645	-
	<u>22,067</u>	<u>21,640</u>	<u>1,938</u>	<u>45,645</u>	<u>-</u>
<b>Governance costs</b>					
Non Meeting costs	52	500	-	552	-
	<u>52</u>	<u>500</u>	<u>-</u>	<u>552</u>	<u>-</u>
<b>Total of expenditure on charitable activities</b>	<b>22,119</b>	<b>22,140</b>	<b>1,938</b>	<b>46,197</b>	<b>-</b>
<b>Other expenditure</b>					
Advertising & Marketing	400	766	-	1,166	-
	<u>400</u>	<u>766</u>	<u>-</u>	<u>1,166</u>	<u>-</u>
<b>Employee costs</b>					
Salaries/wages	4,515	102,875	-	107,390	84,426
Employer's NIC	-	5,237	-	5,237	-
Pension costs	-	2,242	-	2,242	-
Staff training	-	-	-	-	2,312
	<u>4,515</u>	<u>110,354</u>	<u>-</u>	<u>114,869</u>	<u>86,738</u>
<b>Motor and travel costs</b>					
Travel and subsistence	985	-	-	985	-
	<u>985</u>	<u>-</u>	<u>-</u>	<u>985</u>	<u>-</u>

Kingston Giving

Detailed Statement of Financial Activities

General administrative costs,  
including depreciation and  
amortisation

Depreciation of land and buildings	36	-	-	36	35
Bank charges	62	240	-	302	274
Equipment expensed	-	-	-	-	95
General insurances	-	490	-	490	468
Information and publications	-	-	-	-	627
Postage and couriers	22	-	-	22	-
Software, IT support and related costs	6	807	-	813	-
Stationery and printing	31	-	-	31	-
Subscriptions	-	3,406	-	3,406	2,910
Sundry expenses	440	475	-	915	6,543
Telephone, fax and broadband	-	2,041	-	2,041	384
	<u>597</u>	<u>7,459</u>	<u>-</u>	<u>8,056</u>	<u>11,336</u>
<b>Legal and professional costs</b>					
Accountancy and bookkeeping	-	3,677	-	3,677	-
Consultancy fees	-	19,290	-	19,290	-
Other legal and professional costs	20	35	-	55	3,915
	<u>20</u>	<u>23,002</u>	<u>-</u>	<u>23,022</u>	<u>3,915</u>
<b>Total of expenditure of other costs</b>	<u>6,517</u>	<u>141,581</u>	<u>-</u>	<u>148,098</u>	<u>101,989</u>
<b>Total expenditure</b>	<b>29,820</b>	<b>165,316</b>	<b>1,938</b>	<b>197,074</b>	<b>151,528</b>
Net gains on investments	-	-	-	-	-
<b>Net (expenditure)/income</b>	<b>(9,908)</b>	<b>(38,878)</b>	<b>(3,091)</b>	<b>(51,877)</b>	<b>28,057</b>
<b>Net (expenditure)/income before other gains/(losses)</b>	<b>(9,908)</b>	<b>(38,878)</b>	<b>(3,091)</b>	<b>(51,877)</b>	<b>28,057</b>
Other Gains	-	-	-	-	-
<b>Net movement in funds</b>	<b>(9,908)</b>	<b>(38,878)</b>	<b>(3,091)</b>	<b>(51,877)</b>	<b>28,057</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	<b>68,995</b>	<b>104,746</b>	<b>84,502</b>	<b>258,243</b>	<b>230,186</b>
<b>Total funds carried forward</b>	<b>59,087</b>	<b>65,868</b>	<b>81,411</b>	<b>206,366</b>	<b>258,243</b>

**Kingston Giving**

England & Wales - Charity number 1190241

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# Accounts

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ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

KINGSTON CHARITABLE  
FOUNDATION

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1190241

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

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**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1190241

WORKING NAME Love Kingston

DATE OF REGISTRATION 3rd July 2020

START OF FINANCIAL YEAR 1st April 2023

END OF FINANCIAL YEAR 31st March 2024

TRUSTEES AT 31ST MARCH 2024

Nikki Earthrowl	Appointed October 2020 (Chair)
Amanda Cullen	Appointed October 2020
Samuel Page	Appointed October 2021
Lucy Richards	Appointed October 2021
Paul Greensmith	Appointed February 2022
Belinda Lip	Appointed August 2022

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 3rd July 2020

OBJECTS

Such Charitable purposes for the benefit of people living in the Royal Borough of Kingston Upon Thames as are exclusively Charitable according to the Laws of England and Wales as the Trustees may from time to time determine.

CORRESPONDENCE ADDRESS Siddeley House  
50 Canbury Park Road  
Kingston Upon Thames  
KT2 6LX

PRIMARY BANKERS Metro Bank Plc  
1 Southampton Row  
London  
WC1B 5HA

ACCOUNTANTS DDA Accountancy  
8 Cockayne Way  
Selsey  
West Sussex  
PO20 0FX

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Objectives and Activities**

Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving. Awarding grants to small charities and organisations to address needs in the Royal Borough of Kingston upon Thames.

The Trustees regularly review the aims and strategy, aligned to the guidance from Charity Commission on the expected public benefit. This takes place at monthly Board Meetings, attended by the CEO.

**Achievements and Performance**

All work undertaken by Kingston CF has been for the benefit of society as a whole, in the Borough of Kingston upon Thames. Kingston CF was founded in January 2021 and the Charitable Objects of this charity are to fundraise and to award grants in the Borough of Kingston upon Thames. This has been achieved.

High levels of community engagement have also been undertaken in support of this activity, by the small part-time staff team of CEO (24 hours p/w) and Community Events & Fundraising Manager (25 hours p/w) and since May 2023 Marketing Manager (24 hrs p/w).

53 Grants, on average £750 each, were awarded to charitable organisations in the Borough of Kingston upon Thames, from 1st April 2023- 31st March 2024, benefiting over 54,765 local Kingston residents (47,000 of these were from an environmental recycling project). Total awarded £37,038.99.

Our grants are of benefit to multiple local communities with varied needs, across themes including:

- Food Poverty and support
- Mental Health
- Environment
- Disability support
- Advocacy and support
- Sports Access
- Community facilities and cohesion
- Supporting families facing hardship (Direct support for families)

Developed and delivered Grants for The Willow Tree Foundation, having created a Bespoke Restricted Fund to serve their charitable aims of supporting local people with blood cancer. Grants awarded using Participatory Grant Making model created by Kingston CF Team. 7 grants awarded to local families and individuals living with blood cancer: £12,500.

# KINGSTON CHARITABLE FOUNDATION

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## TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2024

### Impact report

Impact Report 2024 will detail grants from 1st January 2024 – 31st December 2024 (to be published April 2025 once all grantee projects have ended and reports have been submitted to Kingston CF team).

In-person and online 'Meet the Funder' Events hosted quarterly, delivered throughout the year for the benefit of local charitable organisations in our community.

Hosted fundraising events throughout the year including match-funding events - Christmas and Valentine's events match funded by The Rowan Bentall Charitable Trust.

A 32-strong team for July 2023 Dragon Boat Event, team led by and sponsored by local business owner Greenwoods residential / Project Marquee and 7DOTS.

Charity of the Year for Mayor of Kingston, Cllr Diane White (from May 2023 – May 2024). Total funds raised through events throughout the year to be announced September 2024.

Charity of the Year for Kingston Chamber of Commerce, including sponsorship at all events and fundraising events hosted by their President, Julie Leach who chose Kingston CF as her chosen charity.

High levels of output and community engagement across Social Media (regular posts on LinkedIn / Twitter / Facebook / Instagram) and monthly e-newsletters. Of benefit for Borough-wide community.

Attended a variety of events for the purpose of community engagement and networking – for the benefit of promoting grants programme and for profile raising and donor engagement to enable the team to raise further funds for grants programmes.

Refreshed our tailored School Engagement pack which was sent to every Primary, Secondary and SEN school in the Borough

Engaged all local Faith Groups to promote Kingston CF.

Procured pro-bono support for organisational IT procured from local company, IQ in IT for Staff and Trustee Team; cost would have been £9718.56 for the financial year.

(6 full users with Business Premium – 109.99 x 6 (4 Staff / 2 Trustees)

20 email only users with E1 license – 24.99 x 6 (6 Trustees)

Total £809.88 pcm x 12 = £9718.56)

Procured pro-bono Marketing / Website / Branding support from local company, 7DOTS; cost would have been £500.

Shared Economy Event hosted and sponsored by local company Wolters Kluwer in July 2023; cost would have been £1000.

The continued growth of Kingston CF, the events hosted, and the diversifying of grant making has been of benefit to the local community in far reaching ways.

Relationship building with key stakeholders in our borough and introductions made have been key to our community, these includes Charities, Councillors, SME's, Corporates, Schools, Faith Groups and Kingston University.

# KINGSTON CHARITABLE FOUNDATION

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## TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2024

### Financial Review

Total income for the period was	179,585
Expenditure for the period was	151,528
In year gain was	28,057

It is the Reserves Policy of KCF that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least four months of the budgeted operating expenditure. KCF currently holds > 4 months of reserves.

Kingston CF currently relies on funding from City Bridge Trust and Royal Borough of Kingston upon Thames to support Operating Costs. The Trustees considered the organisational resources, and the challenges facing the organisation and agrees to view the charity as very much a going-concern.

KINGSTON CHARITABLE FOUNDATION  
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TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on.....17th September 2024.....

Signed on their behalf by Trustee ..........

Printed Name: Nicola Sian Earthrowl

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>INCOMING RESOURCES</b>						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	22,701	145,397	-	168,098	115,411
Charitable Activities	3b	6,782	-	-	6,782	8,176
Investment Income	3c	2,278	-	2,427	4,705	2,278
<b>TOTAL INCOMING RESOURCES</b>		<b>31,761</b>	<b>145,397</b>	<b>2,427</b>	<b>179,585</b>	<b>125,865</b>
<b>RESOURCES EXPENDED</b>						
Costs of Generating Funds						
Cost of Charitable Activities	4a	26,975	110,429	10,174	147,578	98,911
Governance Costs /Depreciation	4b	-	3,950	-	3,950	5,171
<b>TOTAL RESOURCES EXPENDED</b>		<b>26,975</b>	<b>114,379</b>	<b>10,174</b>	<b>151,528</b>	<b>104,082</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>4,786</b>	<b>31,018</b>	<b>(7,747)</b>	<b>28,057</b>	<b>21,783</b>
Funds Brought Forward		148,704	43,328	18,982	211,014	198,745
Unrealised Gains/(Losses)	7	7,333	-	10,209	17,542	(9,514)
Transfer Between Funds	5	(7,326)	-	8,956	1,630	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>153,497</b>	<b>74,346</b>	<b>30,400</b>	<b>258,243</b>	<b>211,014</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## BALANCE SHEET AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	72	-	72	108
Investments	7	81,965	152,538	234,503	216,961
<b>Total Fixed Assets</b>		<b>82,037</b>	<b>152,538</b>	<b>234,575</b>	<b>217,069</b>
Current Assets					
Debtors & Prepayments	9	782	921	1,703	2,133
Cash at Bank and in Hand	8	71,873	76,368	148,241	119,574
<b>Total Current Assets</b>		<b>72,655</b>	<b>77,289</b>	<b>149,944</b>	<b>121,707</b>
Creditors: Amounts falling due within one year	10	1,195	2,182	3,377	4,863
<b>NET CURRENT ASSETS</b>		<b>71,460</b>	<b>75,107</b>	<b>146,567</b>	<b>116,844</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>153,497</b>	<b>227,645</b>	<b>381,142</b>	<b>333,913</b>
Creditors: Amounts falling due in more than one year	11	-	122,899	122,899	122,899
<b>NET ASSETS</b>		<b>153,497</b>	<b>104,746</b>	<b>258,243</b>	<b>211,014</b>
Funds of the Charity					
General Funds		68,996	-	68,996	74,072
Designated Funds	6	84,501	-	84,501	74,632
Restricted Funds	5	-	74,346	74,346	43,328
Endowment Funds	5	-	30,400	30,400	18,982
<b>Total Funds</b>		<b>153,497</b>	<b>104,746</b>	<b>258,243</b>	<b>211,014</b>

Approved by the Trustees on ...17th September 2024.....

Signed on their behalf by Trustee ..........

Printed Name: Nicola Sian Earthrowl

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS	£
Cost b/fwd at 1st April 23 Additions	143
Depreciation b/fwd at 1st April 23	36
Depreciation charge for the year	<u>35</u>
Net book value at 31st March 24	72

There were no annual commitments under non-cancelling operating leases or capital commitments in the year (2023:Nil).

# KINGSTON CHARITABLE FOUNDATION

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## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	22,701	4,696	27,397	17,018
Grants Received	-	140,701	140,701	98,393
	22,701	145,397	168,098	115,411
b) Charitable Activities				
Activities & Events	6,782	-	6,782	8,176
	6,782	-	6,782	8,176
c) Investment Income				
Dividends Received	4,705	-	4,705	2,278
	4,705	-	4,705	2,278

**KINGSTON CHARITABLE FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
(continued) FOR THE YEAR ENDED 31ST MARCH  
2024

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>a) Cost of Charitable Activities</b>				
Activities & Events	154	2,517	2,671	2,521
Advertising & Publicity	447	180	627	1,958
Bank Charges	30	244	274	358
Equipment Costs	-	95	95	-
Gifts & Donations	35,539	14,000	49,539	30,682
Insurance Costs	-	468	468	453
Licenses & Subscriptions	-	2,910	2,910	2,695
Office Costs	384	2,999	3,383	6,013
Staff Costs	212	84,214	84,426	52,471
Sundry Expenses	383	106	489	219
Telephone Costs	-	384	384	384
Recruitment/Training Costs	-	2,312	2,312	1,157
	<b>37,149</b>	<b>110,429</b>	<b>147,578</b>	<b>98,911</b>
<b>b) Governance Costs/Depreciation</b>				
Independent Examiners Fee	10	-	250	250
Legal & Professional	-	3,082	3,082	4,015
Meeting costs	-	583	583	870
Depreciation	35	-	35	36
	<b>35</b>	<b>3,915</b>	<b>3,950</b>	<b>5,171</b>

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

### CURRENT FINANCIAL YEAR

5. RESTRICTED FUNDS	Balance 01- Apr-23 £	Income £	Expenditure £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-March 24 £
Clark Fund	-	10,210	-	-	-	10,210
City Bridge Trust	7,209	121,671	85,837	-	-	43,043
Love Kingston Community Fund	18,982	2,427	10,174	10,209	8,956	30,400
RBKC Fund	-	12,000	12,000	-	-	-
Victoria Fund	2,500	-	1,500	-	-	1,000
Willow Tree	33,619	1,515	15,041	-	-	20,094
	<u>62,310</u>	<u>147,823</u>	<u>124,552</u>	<u>10,209</u>	<u>8,956</u>	<u>104,746</u>

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment was £122,898.55. The investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Restricted funds are represented by the Charity's Cash Reserves and Fixed Asset Investments and are to be expended as specified above.

### 6. DESIGNATED FUNDS

#### CURRENT FINANCIAL YEAR

Kingston Boys Club Fund	Balance 01-Apr-23 £	Income £	Expenses £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-Mar-24 £
Kingston Boys Club Fund	74,632	2,278	3,955	7,333	4,213	84,501
	<u>74,632</u>	<u>2,278</u>	<u>2,278</u>	<u>7,333</u>	<u>-</u>	<u>84,501</u>

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 7. INVESTMENTS

	Kingston Boys Club Fund £	Love Kingston Community Fund £	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Market value B/fwd	74,632	142,329	74,632	142,329	216,961	226,475
Paid out	2,278	2,427	-	-	4,705	2,278
Dividends	2,278	2,427	2,278	-	4,705	2,278
Unrealised Gains/(Losses)	7,333	10,209	7,333	10,209	17,542	(9,514)
Market Value 31st March 24	<u>81,695</u>	<u>152,538</u>	<u>81,965</u>	<u>152,538</u>	<u>234,503</u>	<u>216,961</u>

The Charity holds investments with CCLA COIF Charities Ethical Investment Fund and held 26,461.55 Units at a unit cost of 309.75 pence per unit giving an investments as at the 31st March 2024 of £81,964.65. The income, plus realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment at as the 31st March 2023 was £142,328.83 and the unrealised losses during the financial period were £10,209 providing a total investment fund of £152,537.83 as at the 31st March 2024.

The Total Return Investment was provided to the Charity for The Love Kingston Community Fund by The London Community Foundation as a Permanent Endowment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

### 8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31- Mar-24£	Total 31-Mar-23 £
Cash at Bank & in Hand	71,873	76,368	148,241	119,574
	<u>71,873</u>	<u>76,368</u>	<u>148,241</u>	<u>119,574</u>

### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31 Mar-23 £
Prepayments	782	921	1,703	504
Accrued income	-	-	-	1,629
	<u>782</u>	<u>921</u>	<u>1,703</u>	<u>2,133</u>

**KINGSTON CHARITABLE FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued) FOR  
THE YEAR ENDED 31ST MARCH 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Trade creditors	1,095	862	1,957	2,854
Accruals	100	600	700	540
Independent Examiners Fee		250	250	250
PAYE & N.I		-	-	837
Pension Payable		470	470	382
	1,195	2,182	3,377	4,863

11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Love Kingston Community Fund - Endowment	-	122,899	122,899	122,899
	-	122,899	122,899	122,899

Love Kingston Community Endowment Fund

The Charity holds investments with CCLA Investment Mangers Fund and the original indexed investment as at the 31st March 2024 was £122,898.55 and the investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income derived from the investment can be used by the Charity for General Charitable Purposes. The Long Term Liability represents the original indexed investment and endowment payable to The London Community Foundation.

The Total Return Investment was provided to the Charity by The London Community Foundation as a Permanent Endowment for the Love Kingston Community Fund. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

12. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23
Fixed assets	72	-	72	108
Fixed Asset Investments	81,965	152,538	234,503	216,961
Net Current Asssets	71,460	75,107	146,567	116,844
Long Term Liabilities	-	122,899	122,899	122,899
	152,628	104,746	258,243	211,014

**KINGSTON CHARITABLE FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**13. STAFF COSTS AND NUMBERS**

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages, Salaries & Fees	80,924	51,314
Employer's National Insurance Costs	1,652	-
Pension Contributions	1,615	1,157
	84,191	52,471

Employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	4	2

The Charity operates a PAYE scheme to pay all members of employed staff. No employees received emoluments in excess of £60,000 (2022/23:None).

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Kingston Charitable Foundation on the accounts for the year ended 31st March 2024 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

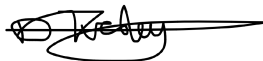
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Tuesley Bsc (Hons) FCA  
8 Cockayne Way  
Selsey  
West Sussex  
PO20 0FX

Date: 25/10/2024

**Kingston Giving**

England & Wales - Charity number 1190241

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# Accounts

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ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

**KINGSTON CHARITABLE  
FOUNDATION**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1190241

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

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**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1190241

WORKING NAME Love Kingston

DATE OF REGISTRATION 3rd July 2020

START OF FINANCIAL YEAR 1st April 2022

END OF FINANCIAL YEAR 31st March 2023

**TRUSTEES AT 31ST MARCH 2023**

Nikki Earthrowl	Appointed January 2021 (Chair)
Edward Bentall	Appointed January 2021
Amanda Cullen	Appointed January 2021
Samuel Page	Appointed October 2021
Lucy Richards	Appointed October 2021
Paul Greensmith	Appointed February 2022
Belinda Lip	Appointed August 2022

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 3rd July 2020

**OBJECTS**

Such Charitable purposes for the benefit of people living in the Royal Borough of Kingston Upon Thames as are exclusively Charitable according to the Laws of England and Wales as the Trustees may from time to time determine.

CORRESPONDENCE ADDRESS Siddeley House  
50 Canbury Park Road  
Kingston Upon Thames  
KT2 6LX

PRIMARY BANKERS Metro Bank Plc  
1 Southampton Row  
London  
WC1B 5HA

ACCOUNTANTS DDA Accountancy  
54 Valebridge Road  
Burgess Hill  
West Sussex  
RH15 0QY

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Objectives and Activities**

Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving. Awarding grants to small charities and organisations to address needs in the Royal Borough of Kingston upon Thames.

The Trustees regularly review the aims and strategy, aligned to the guidance from Charity Commission on the expected public benefit. This takes place at monthly Board Meetings, attended by the CEO.

**Achievements and Performance**

All work undertaken by Kingston CF has been for the benefit of society as a whole, in the Borough of Kingston upon Thames. Kingston CF was founded in January 2021 and the Charitable Objects of this are to fundraise and to award grants in the Borough of Kingston upon Thames.

This has been achieved. High levels of community engagement have also been undertaken in support of this activity, by the small part-time staff team of CEO (24 hours p/w) and Community Events & Fundraising Manager (25 hours p/w).

50 Grants awarded to Charitable Organisations in the Borough of Kingston upon Thames, from 1st April 2022- 31st March 2023

All grants are on average £750 each, and our grants are of benefit to multiple local communities with varied needs.

Included in the 50 grants that have benefitted 25,211+ local Kingston residents are:

- Kingston Association for the Blind (for screen reading software for blind users, initial benefit to one user, to benefit high numbers of blind users over the years)
- RBKares (for 200 gift bags with puzzles, notebooks, and craft kits for child carers to benefit 200 children and 75 adults)
- Kingston BEATS 1st (to purchase a waterproof gazebo, tables, and sandbags for local community events to date has benefited 330 people)
- Voices of Hope (to create a safe garden for a single mother of 2 children, one of whom has ASD –benefited a family of three)
- New Era CIC (Community Interest Companies) (for the initial stages of the refurbishment of a derelict barn to become a foodbank-initial number benefited 200)
- Plough Green School (for inclusive story yoga classes for 2–5-year-olds – benefited 24 children)
- Man&Boy (for 20 families living in poverty to access multi sports, enrichment, and family mentoring activity sessions-benefited 40 children and adults)
- Milaap (for a trip to the seaside for isolated, older, and disabled people - benefited 50 people)
- Kingston Welcare (to create a new website that will help people with differing needs with local sign- posting- benefited 600 to date)
- SEEN (to provide 16hrs of support sessions to people who are struggling with unexpected pregnancy or baby loss-benefited 48 people)
- Kingston Kerala Community (to provide the Kerala Community with support for the Onam Festival – benefited 330 people)
- Kingston Kerala Community (to offer activities including dance and language classes to children – benefited 45 children)
- London Kim's Dance Group CIC (to hire warm spaces for traditional Korean community classes –benefited 22 people)
- Yorda Adventures for a trip for disabled children for a respite holiday in Hampshire– benefited 6 children
- Supporting African Youth Development (to purchase a computer, software, and printer for children –benefited 100 children to date)
- RBKares (to buy hot water bottles, thermal socks & gloves for Winter Warmer bags, together with knitted blankets – benefited 320 families)
- Voices of Hope (for female survivors of domestic violence to buy an outfit for The Pearl Project graduation event – benefited 9 people)
- Kingston Bereavement Service (for EMDR trauma therapy sessions to a resident of Kingston following the death of their child – benefited 1)
- Kingston Environment Centre (to pay a staff member to run multiple local recycling projects - benefited 18,100 people)
- RBKares (to create 'Wonder bags' which cook meals with no heat once they have cooked for 20 minutes on a hob – benefited 95 individuals and families)
- KAG Advocacy (to deliver workshops to assist vulnerable people of all ages back into employment and or education-benefited 18 people)
- HomeStart Richmond Kingston and Hounslow (to buy a family living in extreme poverty a supermarket voucher- benefited 2 people)
- Yorda Adventures (to provide a bed and new bedroom storage for a family with an Autistic child –benefited 3 people)
- Kingston Carers Network – (to provide coats, school shoes and warm bedding for child carers –benefited 20 children)
- Save The World Club (To provide food for hampers for vulnerable individuals. Also to provide tools, kit and running costs for three community fridges benefited 1015 people)
- River Thames Boat Project (for 2 boat trip days for local Refugees – benefited 24 people)
- Milaap Centre Kingston (to provide a Christmas celebration with traditional Christmas food and gifts for vulnerable people- 50 benefited)
- Brighter Living (to offer Ki-gong and Meditation sessions for isolated older people –benefited 35 people)

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2023

- Shine Bright to hire a venue to hire a venue, publicity, and charity information leaflets for awareness and mental health support- benefited 150 people
- St Andrew and St Mark Surbiton (for a Christmas Day lunch for isolated and vulnerable people – benefited 50 people)
- Save The World Club (to provide a security system and to change locks following break ins to their premises and community fridge-benefited 1015 people)
- New Era CIC (to set up and run warm space Chessington Square 1 6 Wellbeing Café where advice, support and signposting is provided- benefited 50 people)
- Kingston Beats (for Lion Dance Classes for Primary School Students, to promote and share Hong culture-benefited 6 children)
- Kingston Welcare (to redevelop their garden for the children that access their services, many of whom have no gardens – benefitted 600 people)
- Kingston Welcare (to purchase and fit a Fire door to change separate one room into 2 for activities and privacy for different groups – benefitted 600 people)
- HomeStart Richmond Kingston and Hounslow (to purchase equipment and a food voucher for a disabled mum of a young family – benefitted 6)
- Man&Boy (to provide canoeing sessions for vulnerable children who usually never have access to activities- benefited 214 people)
- Sunray Recycle (to offer a 'community fridge' scheme and the recycling of drinks cups to be filled with soup for vulnerable people-benefited 10 to date)
- KAG Advocacy (to provide a Help Shop offering 2 hourly weekly sessions for digitally excluded people to access support and information-benefited 25)
- Barnfield RDA (to offer horse riding therapy lessons for vulnerable families, therapy lessons –benefited 26 children)
- Kingston Beats (to deliver the WE Club pilot project and to create a welcome hub dedicated to supporting migrants from Hong Kong-benefiting 30 people)
- Supporting African Youth Development (to offer help with signposting and support accessing support services to African and BME families-benefited 30 people)
- Full Cycle CIC (to subsidize 5 bicycles for those that would benefit – benefitted 5 people)
- Kingston Environment Centre / Hogsmill Community Garden (to print educational materials, and provide refreshments for 50+ volunteers and supplies such as pots, compost, seedlings, seeds, replacement of broken tools, educational workshop materials-benefited 50 people.)
- SEEN (to provide 58 support sessions to women and their partners that are struggling with unexpected pregnancy or baby loss-benefited 58 people)
- River Thames Boat Project / Yorda Adventures (to help with the cost of providing four 1-hour river cruises for families supported by Yorda-benefited by 20 people)
- Kingston Bereavement Service (to provide a video entry system at KBS that is connected directly to a lock release on the front door-benefitted 170 to date)

### Impact report

Impact Report 2023 underway to detail grants from January 2023 – January 2024 (to be published April 2024 once all grantee projects have ended and reports submitted to Kingston CF Team)

In-person and online 'Meet the Funder' Events hosted quarterly, delivered throughout the year for the benefit of local charitable organisations in our community.

High levels of output and community engagement across Social Media (regular posts on LinkedIn / Twitter /Facebook/Instagram) and monthly e-newsletters. Of benefit for Borough-wide community.

Attended a variety of events for the purpose of community engagement and networking – for the benefit of promoting grants programme and for profile raising and donor engagement to enable the team to raise further funds. These events included:

10th April	Vibrant Kingston - Multicultural Celebration 2022 Rose Theatre
10th May	Call for team members: Dragon Boat Race Challenge event 17th July. Social media promotion "Team love Kingston for Kingston Charitable Foundation"
11th May	Malden Golf Club, Charity Golf Tournament in aid of The Mayor's Charitable Trust (which in 2022-23 is supporting Anstee Bridge & Milaap Multicultural Day Centre).
20th May	Meeting with Yorda Adventures, to discuss events and possible grant application.
25th May	Meet the Funder Event (online)
1st June	Celebrate Chessington Kingston CF "Charity awareness information stall" feather banner, Flyers, logo t-shirt, stickers. "Love Kingston Community Bear". Information about the Dragon Boat Challenge
3rd June	Spring Bank Holiday Partnership with Kingston Beats CIC. Queens Jubilee Celebration on the Jubilee Square in New Malden, feather banner, Flyers, logo t-shirt, stickers. "Love Kingston Community Bear". Information about the Dragon Boat Challenge

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2023

15th June	Launch of Kingston Be Well Hubs
18th June	Summer Garden Party at Dorich House Museum.
23rd June	Kingston Business Expo 2022 stand sponsored by HH&W. feather banner, Flyers, logo t-shirt, stickers, information. "Love Kingston Community Bear". Information about the Dragon Boat Challenge
14th July	KVA. Meet and Greet for Councilors and Voluntary Organisations in Kingston
17th July	Dragon Boat Race Challenge event "Team love Kingston for Kingston Charitable Foundation"
12th September	Meet the Funder' 11am, at Canbury Works at Unit 5-7 Canbury Business Park, Kingston.
23rd September	Voices of Hope BRITE Box Celebration evening on Friday September 23 6-8pm
24th September	The Willow Tree Foundation Get Your Funk On Fundraiser & 50th Birthday
28th September	Kingston College's 2022 Fresher's Fair 12pm-2pm at our Kingston Hall Rd campus
28th September	Dragon Boat Race Celebration Drinks DBC team
9th October	Chessington Business Expo. Stand sponsored by HH&W. feather banner, Flyers, logo t-shirt, stickers, information. "Love Kingston Community Bear".
3rd November	Engagement event for IFA's Accountants and Solicitors
4th November	Square One Café and New Era CIC Board meeting 3pm – 6:30pm
12th November	Grantee Voices of Hope. Pearl Project Awards evening 7pm – 9:30pm
23rd November	Canbury Arms Kingston CF and The Willow Tree Foundation 6:30-8:30
29th November	LK for Kingston CF Christmas Challenge Launch – Giving Tuesday
30th November	Launch 'Love Kingston for Kingston Charitable Foundation –Christmas Challenge 2022' Pub Quiz and raffle at Wych Elm Kingston
9th December	Square One Café Christmas
14th December	Online 'Meet the Funder' event.
15th December	Save The World Club
16th December	Surbiton Community Fridge
18th January	Willowtones Choir launch event TWTF
25th January	Christmas lunch review St Marks 8pm-9pm
29th January	RBKares Celebration 12-3pm
4th February	Young Carers Project conference celebrating amazing young carers in our community.
8th February	London Giving Network event 2-4:30
13th–17th Feb	Love Kingston Week. Kingston CF 2nd Anniversary
14th February	Surbiton Community Fridge 10am – 2pm
14th February	Meet the funder Canbury Works 11am -12pm Grantee Social 12-1pm
17th February	Square 1 café Chessington Celebration 12-4pm
23rd February	Save the World Club
25th February	Kingston BEATS New Malden
27th February	Kingston CF AGM
1st March	Lent Lunch Warm Hub St Marks Surbiton
12th March	International Women's Day celebration
16th March	Mitzvah Day Awards 2022. Jewish Museum London 6:30 – 8:30. Invitation to represent RBKares and Kingston CF Warmer in Winter project.
28th March	Barnfield RDA visit 2pm

Refreshed our tailored School Engagement pack which was sent to every Primary, Secondary and SEN school in the Borough. Engaged all local Faith Groups to promote Kingston CF. Procured pro-bono support for organisational IT procured from local company, IQ in IT for Staff and Trustee Team.

### Financial Review

Total income for the period was	125,865
Expenditure for the period was	104,082
In year gain was	21,783

It is the Reserves Policy of KCF that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least four months of the budgeted operating expenditure. KCF currently holds > 4 months of reserves.

Kingston CF currently relies on funding from City Bridge Trust and Royal Borough of Kingston upon Thames to support Operating Costs up to 2024. The Trustees considered the organisational resources, and the challenges facing the organisation and agrees to view the charity as very much a going-concern.

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on..... 26<sup>th</sup> September 2023

Signed on their behalf by Trustee ..... ~~Attitude~~ 24/10/23

Printed Name: NICOLA S. EARTHRELL

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	17,018	98,393	-	115,411	79,547
Charitable Activities	3b	8,176	-	-	8,176	5,059
Investment Income	3c	2,278	-	-	2,278	1,678
<b>TOTAL INCOMING RESOURCES</b>		<b>27,472</b>	<b>98,393</b>		<b>125,865</b>	<b>86,284</b>
<b>RESOURCES EXPENDED</b>						
Costs of Generating Funds						
Cost of Charitable Activities	4a	44,948	53,515	448	98,911	85,989
Governance Costs /Depreciation	4b	-	5,171	-	5,171	6,074
<b>TOTAL RESOURCES EXPENDED</b>		<b>44,948</b>	<b>58,686</b>	<b>448</b>	<b>104,082</b>	<b>92,063</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(17,476)</b>	<b>39,707</b>	<b>(448)</b>	<b>21,783</b>	<b>(5,779)</b>
Funds Brought Forward		170,096	3,621	25,028	198,745	174,183
Unrealised Gains/(Losses)	7	(3,916)	-	(5,598)	(9,514)	30,341
Transfer Between Funds	5	-	-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>148,704</b>	<b>43,328</b>	<b>18,982</b>	<b>211,014</b>	<b>198,745</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## BALANCE SHEET AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	108	-	108	-
Investments	7	74,632	142,329	216,961	226,475
<b>Total Fixed Assets</b>		74,740	142,329	217,069	226,475
<b>Current Assets</b>					
Debtors & Prepayments	9	-	2,133	2,133	678
Cash at Bank and in Hand	8	74,955	44,619	119,574	97,855
<b>Total Current Assets</b>		74,955	46,752	121,707	98,533
 Creditors: Amounts falling due within one year	 10	 991	 3,872	 4,863	 3,364
 <b>NET CURRENT ASSETS</b>		 73,964	 42,880	 116,844	 95,169
 <b>TOTAL ASSETS less current liabilities</b>		 148,704	 183,580	 333,913	 321,644
 Creditors: Amounts falling due in more than one year	 11	 -	 122,899	 122,899	 122,899
 <b>NET ASSETS</b>		 148,704	 62,310	 211,014	 198,745
 <b>Funds of the Charity</b>					
General Funds		74,072	-	74,072	91,548
Designated Funds	6	74,632	-	74,632	78,548
Restricted Funds	5	-	43,328	43,328	3,621
Endowment Funds	5	-	18,982	18,982	25,028
<b>Total Funds</b>		148,704	62,310	211,014	198,745

Approved by the Trustees on ... 26<sup>th</sup> September 2023

Signed on their behalf by Trustee ... *Nicora S. Earf-Kew* 24/10/23

Printed Name: NICORA S. EARTH-KEW

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
----------------------------------	---------------------------

2. TANGIBLE FIXED ASSETS

	£
Cost b/fwd at 1st April 22	-
Additions	143
Depreciation charge for the year	<u>36</u>
Net book value at 31st March 23	108

There were no annual commitments under non-cancelling operating leases or capital commitments in the year (2022:Nil).

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	14,519	2,500	17,018	16,771
Grants Received	-	98,393	98,393	62,776
	14,519	100,892	115,411	79,547
b) Charitable Activities				
Activities & Events	8,176	-	8,176	5,059
	8,176	-	8,176	5,059
c) Investment Income				
Dividends Received	2,278	-	2,278	1,678
	2,278	-	2,278	1,678

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
(continued) FOR THE YEAR ENDED 31ST MARCH  
2023

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
Activities & Events	1,790	731	2,521	6,660
Advertising & Publicity	1,562	396	1,958	4,440
Bank Charges	-	358	358	295
Equipment Costs	-	-	-	1,737
Gifts & Donations	30,682	-	30,682	15,701
Insurance Costs	-	453	453	459
Licenses & Subscriptions	2,695	-	2,695	2,522
Office Costs	5,810	203	6,013	2,394
Staff Costs	2,409	50,062	52,471	48,555
Sundry Expenses	-	219	219	1,989
Telephone Costs	-	384	384	1,104
Recruitment/Training Costs	-	1,157	1,157	133
	<b>44,948</b>	<b>53,963</b>	<b>98,911</b>	<b>85,989</b>
b) Governance Costs/Depreciation				
Independent Examiners Fee Legal & Professional Fees Meeting Costs	10	-	250	250
		4,015	4,015	4,840
		870	870	984
Depreciation	36	-	36	-
	<b>36</b>	<b>5,135</b>	<b>5,171</b>	<b>6,074</b>

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 5. RESTRICTED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01- Apr-22£	Income £	Expenditure £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-March £
City Bridge Trust	726	41,897	35,414	-	-	7,209
Love Kingston Community	25,028	-	448	(5,598)	-	18,982
Fund RBKC Fund	2,895	16,000	18,895	-	-	-
Victoria	-	2,500	-	-	-	2,500
Willow Tree	-	37,996	4,377	-	-	33,619
	<u>28,649</u>	<u>98,393</u>	<u>59,134</u>	<u>(5,598)</u>	<u>-</u>	<u>62,310</u>

#### Love Kingston Community Fund

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment as at the 31st March 2023 was £122,898.55. The investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Restricted funds are represented by the Charity's Cash Reserves and Fixed Asset Investments and are to be expended as specified above.

### 6. DESIGNATED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Transfer to General Fund £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-Mar-23 £
Kingston Boys Club Fund	78,548	2,278	2,278	(3,916)	-	74,632
	<u>78,548</u>	<u>2,278</u>	<u>2,278</u>	<u>(3,916)</u>	<u>-</u>	<u>74,632</u>

The Charity holds investments with CCLA COIF Charities Ethical Investment Fund and held 26,461.55 Units at a unit cost of 282.04 pence per unit giving an investments as at the 31st March 2023 of £74,632.12 The income, plus realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Designated funds are wholly represented by the Charity's Fixed Asses Investment and are to be expended as specified above.

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

### 7. INVESTMENTS

	Kingston Boys Club Fund £	Love Kingston Community Fund £	Unrestricted Fund £	Restricted Fund £	Total 2022/23 £	Total 2021/22 £
Market value B/fwd	78,548	147,927	78,548	147,927	226,475	-
Additions	-	-	-	-	-	196,134
Disposal	2,278	-	2,278	-	2,278	1,678
Dividends	2,278	-	2,278	-	2,278	1,678
Unrealised Gains/(Losses)	(3,916)	(5,598)	(3,916)	(5,598)	(9,514)	30,341
Market Value at 31-Mar-23	<u>74,632</u>	<u>142,329</u>	<u>74,632</u>	<u>142,329</u>	<u>216,961</u>	<u>226,475</u>

The Charity holds investments with CCLA COIF Charities Ethical Investment Fund and held 26,461.55 Units at a unit cost of 282.04 pence per unit giving an investments as at the 31st March 2023 of £74,632.12.

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment at as the 31st March 2022 was £147,926.55 and the unrealised losses during the financial period were £5,597.72, providing a total investment fund of £142,328.83 as at the 31st March 2023.

The Total Return Investment was provided to the Charity for The Love Kingston Community Fund by The London Community Foundation as a Permanent Endowment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

### 8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	74,955	44,619	119,574	97,855
	<u>74,955</u>	<u>44,619</u>	<u>119,574</u>	<u>97,855</u>

### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Prepayments	-	504	504	678
Accrued income	-	1,629	1,629	-
	<u>-</u>	<u>2,133</u>	<u>2,133</u>	<u>678</u>

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued) FOR  
THE YEAR ENDED 31ST MARCH 2023**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Trade creditors	991	1,863	2,854	
Accruals	-	540	540	675
Independent Examiners Fee	-	250	250	250
PAYE & N.I	-	837	837	667
Pension Payable	-	382	382	313
Sundry Creditors	-	-	-	1,459
	<u>991</u>	<u>3,872</u>	<u>4,863</u>	<u>4,188</u>

**11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Love Kingston Community Fund - Endowment	-	122,899	122,899	122,899
	<u>-</u>	<u>122,899</u>	<u>122,899</u>	<u>122,899</u>

**Love Kingston Community Endowment Fund**

The Charity holds investments with CCLA Investment Mangers Fund and the original indexed investment as at the 31st March 2023 was £122,898.55 and the investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income derived from the investment can be used by the Charity for General Charitable Purposes. The Long Term Liability represents the original indexed investment and endowment payable to The London Community Foundation.

The Total Return Investment was provided to the Charity by The London Community Foundation as a Permanent Endowment for the Love Kingston Community Fund. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

**12. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed assets	108	-	108	226,475
Fixed Asset Investments	74,632	142,329	216,961	95,169
Net Current Asssets	73,964	42,880	116,844	
Long Term Liabilities	-	122,899	122,899	122,899
	<u>148,704</u>	<u>62,310</u>	<u>211,014</u>	<u>198,745</u>

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**13. STAFF COSTS AND NUMBERS**

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	51,314	47,487
Employer's National Insurance Costs	-	97
Pension Contributions	1,157	971
	52,471	48,555

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	2	2

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2020/21:None).

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Kingston Charitable Foundation on the accounts for the year ended 31st March 2023 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Tuesley Bsc (Hons) FCA  
54 Valebridge Road  
Burgess Hill  
West Sussex  
RH15 0QY

Date:24/10/2023

**Kingston Giving**

England & Wales - Charity number 1190241

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# Accounts

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ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

KINGSTON CHARITABLE  
FOUNDATION

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1190241

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

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Page 3	Legal and Administrative Information
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**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1190241
WORKING NAME	Love Kingston
DATE OF REGISTRATION	3rd July 2020
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Edward Bentall Amanda Cullen Nikki Earthrowl Tony Mills Lucy Richards Samuel Page Paul Greensmith Lisa Sayers (Resigned 31st January 2022) Louise Seaward (Resigned 17th January 2022) Stephen Dunkling (Resigned 27th August 2021)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 3rd July 2020
OBJECTS	Such Charitable purposes for the benefit of people living in the Royal Borough of Kingston Upon Thames as are exclusively Charitable according to the Laws of England and Wales as the Trustees may from time to time determine.
CORRESPONDENCE ADDRESS	Siddeley House 50 Canbury Park Road Kingston Upon Thames KT2 6LX
PRIMARY BANKERS	Metro Bank Plc 1 Southampton Row London WC1B 5HA
ACCOUNTANTS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**Objectives and Activities**

Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving.

Awarding grants to small charities and organisations to address needs in the Royal Borough of Kingston upon Thames.

The Trustees regularly review the aims and strategy, aligned to the guidance from Charity Commission on the expected public benefit. This takes place at monthly Board Meetings, attended by the CEO.

**Achievements and Performance**

All work undertaken by Kingston CF has been for the benefit of society as a whole, in the Borough of Kingston upon Thames.

Kingston CF was founded in January 2021 and the Charitable Objects of this charity are to fundraise and to award grants in the Borough of Kingston upon Thames.

This has been achieved. High levels of community engagement have also been undertaken in support of this activity, by the small part-time staff team of CEO (24 hours p/w) and Community Events & Fundraising Manager (25 hours p/w).

25 Grants awarded to Charitable Organisations in the Borough of Kingston upon Thames, from 1st April 2021- 31st March 2022.

April 2021

- Chessington Community Food Project (Community)
- Peterson's Fund for Children (Young People / Disability)

May 2021

- RBKares (Mental Health / Young People)
- Sewing4Kingston (Community)
- Save the World Club (Environment/ Education / Community)

June 2021

- Brighter Living (Mental Health / BAME / Elderly/ Exercise / Social)
- KAG Advocacy (Mental Health / BAME / Elderly/Social)
- Thames Sailing Club (New Skills / Opportunity / Mental health / Exercise)

July 2021

- Nanoom (Mental Health / BAME / Support/ Social)
- Global Rise (Mental Health / Social / Facilitate/ Community)
- QMC (Young People)

August 2021

- Kingston Kerala Community (Mental Health / BAME / Support/ Social)

November 2021

- RBKares (Mental Health / Young People)
- Brighter Living (Mental Health / BAME / Elderly/ Exercise / Social)
- Grace Advocacy (Mental health/Support Refugees/ Elderly /Disabled)
- KEC (Environment/ Education / Community)
- Nanoom (Mental Health / BAME / Support/ Social)

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2022

December 2021

- Secra (Mental Health/ Social/ Community)
- Express CIC (Education/ Support/ Social/ Autism)
- KAG Advocacy (Mental Health / BAME / Elderly/ Social)

January 2022

- Kingston and Richmond ME ( Facilitate /Mental Health/ Disability/ Isolation)
- Kingston Carers Network ( Individuals/ Young people/ Support)

February 2022

- Richmond & Twickenham Furniture Scheme (Support / Social / Facilitate/ Community)
- Kingston Bereavement Service (Mental Health / Elderly/ Adults/ Children/ Young people/ Support)

March 2022

- Homestart (Support / Social / Facilitate/ Community)

Impact Report 2021 (detailing grants from January 2021 – January 2022) can be view by following the link below:

[Impact Report 2021](#)

Impact Report 2022 underway to detail grants from January 2022 – January 2023 (to be published April 2023). 2022 Grants, outside this report can be view by following the link below:

[Impact Report 2022](#)

In-person and online 'Meet the Funder' Events hosted quarterly, throughout the year.

High levels of output and community engagement across Social Media (regular posts on LinkedIn / Twitter /Facebook / Instagram) and monthly e-newsletters.

Film created together with specialist film-making volunteer (FOC); click here to view our film which was launched in a newsletter, social media and YouTube.

Attended a variety of events for the purpose of community engagement and networking – for the benefit of promoting grants programme / profile raising and donor engagement.

These events included Teddy Bear Hunt – Easter themed event / Omni Business Network Events / KVA Volunteer Summit / New Malden Business Networking Events (Kingston Chamber of Commerce) Chessington Expo, at Chessington School (Kingston Chamber of Commerce /stand sponsored by Holland, Hahn & Wills) Relationship building with Kingston Racial Equality Council as part of partnership working / Hosted The Big Give, Christmas Challenge (fundraising and engagement events 30th November – 7th December) / Hosted Pub Quiz – in-person at The Victoria pub in Surbiton with local business sponsorship from Ecowelle / Kingston Community Christmas Market / Local Church Christmas Fairs // Hook Library Christmas Market / attended Milaap Class Ki-Gong & Meditation session / Kingston CF Grantee event - Brighter Living / Surbiton Farmers Market, attended with Kingston CF Grantee, Kingston Carers Network / Barwell Business Networking events / Greenwoods Residential online Fundraising event February 2022 (% of all sales and lettings as a donation to Kingston CF) / Attended International Women's Day event organised by KOWIN Women's Association.

Created the Kingston CF Bear, teddy bears to be taken to community events to raise funds for local charitable organisations (guess the name of the bear), and to promote awareness.

Created tailored School Engagement pack which was sent to every Primary, Secondary and SEN school in the Borough.

Engaged all local Faith Groups to promote Kingston CF.

Procured pro-bono support for organisational IT procured from local company, IQ in IT for Staff and Trustee Team.

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2022

Financial Review

Total income for the period was £86,284.

Expenditure for the period was £92,063.

In-year deficit was -£5,779.

It is the Reserves Policy of KCF that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least four months of the budgeted operating expenditure.

KCF currently holds > 4 months of reserves.

Kingston CF currently relies on funding from City Bridge Trust and Royal Borough of Kingston upon Thames to support Operating Costs up to 2024.

The Trustees considered the organisational resources, the risk of COVID and the challenges facing the organisation and agrees to view the charity as very much a going-concern.

Financial Assets

There is a Love Kingston CF Legacy Endowment fund, the value of fund as at 31st March 2022 was £147,926.55.

This fund is held with London Community Foundation.

This fund does not form part of the annual accounts of Kingston Charitable Foundation but is an asset that was transferred from Kingston Voluntary Action to Kingston Charitable Foundation when fundraising project Love Kingston novated from Kingston Voluntary Action to become independent CIO Kingston Charitable Foundation in December 2020.

This fund is an asset from which income investment only is transferred to Kingston Charitable Foundation.

There is a further Endowment Fund, Kingston Boys Club which is in a CCLA COIF Account, the total value of this fund as at 31st March 2022 was £78,548.

Structure, Governance and Management

Trustee Selection Method

Recruitment through Trustee adverts on Reach and Do-it. Followed by formal volunteer application process (volunteer application form / 2 x written professional references) and then informal interview with CEO, followed by formal interview with 2 existing Trustees.

Potential Trustees then attend Board Meeting as a Participating Observer, prior to election by existing Trustees.

KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 1st December 2022

Signed on their behalf by Trustee 

Printed Name: **Nikki Earthrowl**

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>INCOMING RESOURCES</b>						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	16,771	62,776	-	79,547	181,135
Charitable Activities	3b	5,059	-	-	5,059	14,256
Investment Income	3c	1,678	-	-	1,678	-
<b>TOTAL INCOMING RESOURCES</b>		<b>23,508</b>	<b>62,776</b>	<b>-</b>	<b>86,284</b>	<b>195,391</b>
<b>RESOURCES EXPENDED</b>						
Costs of Generating Funds						
Cost of Charitable Activities	4a	22,683	63,306	-	85,989	19,588
Governance Costs	4b	-	6,074	-	6,074	1,620
<b>TOTAL RESOURCES EXPENDED</b>		<b>22,683</b>	<b>69,380</b>	<b>-</b>	<b>92,063</b>	<b>21,208</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>825</b>	<b>(6,604)</b>	<b>-</b>	<b>(5,779)</b>	<b>174,183</b>
Funds Brought Forward		164,516	9,667	-	174,183	-
Unrealised Gains/(Losses)	7	5,313	-	25,028	30,341	-
Transfer Between Funds	5	(558)	558	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>170,096</b>	<b>3,621</b>	<b>25,028</b>	<b>198,745</b>	<b>174,183</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.


# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## BALANCE SHEET AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	7	78,548	147,927	226,475	-
<b>Total Fixed Assets</b>		<b>78,548</b>	<b>147,927</b>	<b>226,475</b>	<b>-</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	-	678	678	518
Cash at Bank and in Hand	8	92,248	5,607	97,855	177,853
<b>Total Current Assets</b>		<b>92,248</b>	<b>6,285</b>	<b>98,533</b>	<b>178,371</b>
 Creditors: Amounts falling due within one year	 10	 700	 2,664	 3,364	 4,188
 <b>NET CURRENT ASSETS</b>		 <b>91,548</b>	 <b>3,621</b>	 <b>95,169</b>	 <b>174,183</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>170,096</b>	<b>151,548</b>	<b>321,644</b>	<b>174,183</b>
 Creditors: Amounts falling due in more than one year	 11	 -	 122,899	 122,899	 -
 <b>NET ASSETS</b>		 <b>170,096</b>	 <b>28,649</b>	 <b>198,745</b>	 <b>174,183</b>
 <b>Funds of the Charity</b>					
General Funds		91,548	-	91,548	164,516
Designated Funds	6	78,548	-	78,548	-
Restricted Funds	5	-	3,621	3,621	9,667
Endowment Funds	5	-	25,028	25,028	-
<b>Total Funds</b>		<b>170,096</b>	<b>28,649</b>	<b>198,745</b>	<b>174,183</b>

Approved by the Trustees on 1st December 2022

Signed on their behalf by Trustee 

Printed Name: **Nikki Earthrowl**

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KINGSTON CHARITABLE FOUNDATION  
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

### 1. ACCOUNTING POLICIES (continued)

#### Expenditure and Liabilities

##### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

##### Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

##### Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
----------------------------------	---------------------------

### 2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None

31st March 2021 : None

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	16,771	-	16,771	79,729
Grants Received	-	62,776	62,776	101,406
	<u>16,771</u>	<u>62,776</u>	<u>79,547</u>	<u>181,135</u>
 <b>b) Charitable Activities</b>				
Activities & Events	5,059	-	5,059	14,256
	<u>5,059</u>	<u>-</u>	<u>5,059</u>	<u>14,256</u>
 <b>c) Investment Income</b>				
Dividends Received	1,678	-	1,678	-
	<u>1,678</u>	<u>-</u>	<u>1,678</u>	<u>-</u>

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Cost of Charitable Activities</b>				
Activities & Events	3,200	3,460	6,660	-
Advertising & Publicity	2,936	1,504	4,440	5,532
Bank Charges	-	295	295	185
Equipment Costs	-	1,737	1,737	1,110
Gifts & Donations	15,701	-	15,701	-
Insurance Costs	-	459	459	74
Licenses & Subscriptions	-	2,522	2,522	265
Office Costs	-	2,394	2,394	611
Staff Costs	846	47,709	48,555	11,706
Sundry Expenses	-	1,989	1,989	35
Telephone Costs	-	1,104	1,104	70
Training Costs	-	133	133	-
	<u>22,683</u>	<u>63,306</u>	<u>85,989</u>	<u>19,588</u>
<b>b) Governance Costs</b>				
Independent Examiners Fee	10	-	250	250
Legal & Professional Fees	-	4,840	4,840	1,370
Meeting Costs	-	984	984	-
	<u>-</u>	<u>6,074</u>	<u>6,074</u>	<u>1,620</u>

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

### 5. RESTRICTED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-Mar-22 £
City Bridge Trust	9,667	42,776	51,717	-		726
Love Kingston Community Fund	-	-	-	25,028	-	25,028
RBKC Fund	-	20,000	17,663	-	558	2,895
	<u>9,667</u>	<u>62,776</u>	<u>69,380</u>	<u>25,028</u>	<u>558</u>	<u>28,649</u>

#### PREVIOUS FINANCIAL PERIOD

	Balance 03-Jul-20 £	Income £	Expenditure £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-Mar-21 £
City Bridge Trust	-	23,559	13,892	-	-	9,667
	<u>-</u>	<u>23,559</u>	<u>13,892</u>	<u>-</u>	<u>-</u>	<u>9,667</u>

#### Love Kingston Community Fund

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment as at the 31st March 2022 was £122,898.55. The investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Restricted funds are represented by the Charity's Cash Reserves and Fixed Asset Investments and are to be expended as specified above.

### 6. DESIGNATED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Apr-21 £	Income £	Transfer to General Fund £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-Mar-22 £
Kingston Boys Club Fund	-	1,678	1,678	5,313	73,235	78,548
	<u>-</u>	<u>1,678</u>	<u>1,678</u>	<u>5,313</u>	<u>73,235</u>	<u>78,548</u>

The Charity holds investments with CCLA COIF Charities Ethical Investment Fund and held 26,461.55 Units at a unit cost of 296.84 pence per unit giving an investments as at the 31st March 2022 of £78,548.47. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

The Designated funds are wholly represented by the Charity's Fixed Assets Investment and are to be expended as specified above.

# KINGSTON CHARITABLE FOUNDATION

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

### 7. INVESTMENTS

		Kingston Boys Club Fund £	Love Kingston Community Fund £	Unrestricted Fund £	Restricted Fund £	Total 2021/22 £	Total 2020/21 £
Market Value at	01-Apr-21	-	-	-	-	-	-
Additions	07-May-21	73,235	122,899	73,235	122,899	196,134	-
Disposal		1,678	-	1,678	-	1,678	-
Dividends		1,678	-	1,678	-	1,678	-
Unrealised Gains/(Losses)		5,313	25,028	5,313	25,028	30,341	-
Market Value at	31-Mar-22	<u>78,548</u>	<u>147,927</u>	<u>78,548</u>	<u>147,927</u>	<u>226,475</u>	<u>-</u>

The Charity holds investments with CCLA COIF Charities Ethical Investment Fund and held 26,461.55 Units at a unit cost of 296.84 pence per unit giving an investments as at the 31st March 2022 of £78,548.47.

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment at as the 31st March 2022 was £122,898.55 and the unrealised gains during the financial period were £25,028.00, providing a total investment fund of £147,926.55 as at the 31st March 2022.

The Total Return Investment was provided to the Charity for The Love Kingston Community Fund by The London Community Foundation as a Permanent Endowment. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

### 8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank & in Hand	92,248	5,607	97,855	177,853
	<u>92,248</u>	<u>5,607</u>	<u>97,855</u>	<u>177,853</u>

### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Prepayments	-	678	678	518
Sundry Debtors	-	-	-	-
	<u>-</u>	<u>678</u>	<u>678</u>	<u>518</u>

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Accruals	-	675	675	-
Independent Examiners Fee	-	250	250	250
PAYE & N.I	-	667	667	843
Pension Payable	-	313	313	796
Sundry Creditors	700	759	1,459	2,299
	<u>700</u>	<u>2,664</u>	<u>3,364</u>	<u>4,188</u>

**11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Love Kingston Community Fund - Endowment	-	122,899	122,899	-
	<u>-</u>	<u>122,899</u>	<u>122,899</u>	<u>-</u>

**Love Kingston Community Endowment Fund**

The Charity holds investments with CCLA Investment Managers Fund and the original indexed investment as at the 31st March 2022 was £122,898.55 and the investment was provided to the Charity by The London Community Foundation as a Permanent Endowment and Total Return Investment. The income derived from the investment can be used by the Charity for General Charitable Purposes. The Long Term Liability represents the original indexed investment and endowment payable to The London Community Foundation.

The Total Return Investment was provided to the Charity by The London Community Foundation as a Permanent Endowment for the Love Kingston Community Fund. The income and realised gains derived from the Endowment can be used by the Charity for General Charitable Purposes.

**12. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Asset Investments	78,548	147,927	226,475	-
Net Current Assets	91,548	3,621	95,169	174,183
Long Term Liabilities	-	122,899	122,899	-
	<u>170,096</u>	<u>28,649</u>	<u>198,745</u>	<u>174,183</u>

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**13. STAFF COSTS AND NUMBERS**

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages, Salaries & Fees	47,487	11,395
Employer's National Insurance Costs	97	-
Pension Contributions	971	311
	48,555	11,706

Employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Charitable Activities	2	2

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2020/21:None).

**14. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**15. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

**KINGSTON CHARITABLE FOUNDATION**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Kingston Charitable Foundation on the accounts for the year ended 31st March 2022 set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

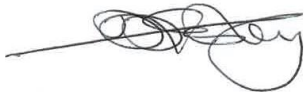
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Tuesley Bsc (Hons) FCA  
54 Valebridge Road  
Burgess Hill  
West Sussex  
RH15 0QY

Date: 3<sup>RD</sup> Jan 2023

**Kingston Giving**

England & Wales - Charity number 1190241

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# Accounts

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**Trustees' Annual Report for the period**

**From 1<sup>st</sup> January 2021 to 31<sup>st</sup> March 2021**

**NOTE: Charity launched in 2021**

**Charity name: Kingston Charitable Foundation Charity registration number: 1190241**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Our mission is to address local need in the Royal Borough of Kingston upon Thames and make a lasting impact in our community by inspiring strategic giving.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Giving grants to small charities and organisations to address needs in the Royal Borough of Kingston upon Thames.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees regularly review the aims and strategy, aligned to the guidance from Charity Commission on the expected public benefit.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Following launch of Kingston Charitable Foundation 1/1/21, the small grants programme was developed. A new, streamlined approach to grant making which was designed to support local charitable organisations working at the heart of the local community. This fresh approach to expedient grant making has been key to the success of local organisations that we have supported. Many of these organisations would have been precluded from applications to traditional grant makers; the creation of the Kingston Charitable Foundation proxy system has been key in helping overcome this, whilst still maintaining accountability with regard to audit trail.</p> <p>The first grants were awarded to 2 charities in March 2021, following launch of the programme in February 2021; these were to Voices of Hope (£1000) and Crossway Pregnancy Crisis Centre (£500).</p> <p>Voices of Hope provide a variety of initiatives that help vulnerable members of our community to access food and to be socially included through music and cooking activities. Grant awarded paid for isolated young people to take part in a cooking project where they learned skills and were mentored. The food cooked went directly to them, their families and the JOEL project.</p> <p>Crossway Pregnancy Crisis Centre support women and their partners when they are facing an unintended pregnancy or are dealing with a pregnancy loss. Grant awarded will enable them to deliver creative sessions to 180 14/15 year olds at Kingston Academy; these sessions will support them with their self-esteem and will give advice too.</p> <p>Outreach work took place from 1<sup>st</sup> January to 31<sup>st</sup> March 2021, to find small, harder to reach organisations that needed help by way of a Kingston Charitable Foundation grant.</p> <p>This enabled grants to be awarded at the start of April 2021 to Chessington Community Food Project (£617.36) and Peterson's Fund for Children (£798.99).</p> <p>This time period of 1<sup>st</sup> January to 31<sup>st</sup> March was key to laying the foundations for grant giving over</p>

## Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Kingston Charitable Foundation (KCF) Income for the period totalled to £195,391 2021.</p> <p>KCF gained a project (Love Kingston) from Kingston Voluntary Action CIO, and as a result, received a lump sum to continue the project activities.</p> <p>The 2021 Accounts is a short period from January 2021 to March 2021, and therefore the total expenditure for the period is £21,209 in 2021.</p> <p>KCF expects a higher expenditure in the next financial year as a full 12-month accounts would be produced.</p> <p>The Charity's Funds as at March 2021 totalled to £174,182. This is made up of: Unrestricted funds £164,515 Restricted funds £ 9,667.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is the Reserves Policy of KCF that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least four months of the budgeted operating expenditure.
Amount of reserves held	Para 1.22	KCF currently holds >4 months of reserves.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A

Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	KCF currently relies on funding from City Bridge Trust and the local council to support operating costs up to 2024. The Trustees have considered the organisation resources, the risk of COVID and the challenges facing the organisation and agrees to view the charity as very much a going concern.
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### Additional information (optional)

**You may choose to include further statements where relevant about:**

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other – Financial Asset		There is a Love Kingston CF Legacy Endowment fund, the value of which as of 31st March 2021 is £137,829.00. This fund is held with London Community Foundation. This fund does not form part of the annual accounts of Kingston Charitable Foundation but is an asset that was transferred from Kingston Voluntary Action to Kingston Charitable Foundation when fundraising project Love Kingston novated from Kingston Voluntary Action to become independent CIO Kingston Charitable Foundation. This fund is an asset from which income investment only is transferred to Kingston Charitable Foundation.

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO Registered 3rd July 2020

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Recruitment through Trustee adverts on Reach and Do-it. Followed by formal volunteer application process (volunteer application form / 2 x written professional references) and then informal interview with CEO, followed by formal interview with 2 existing Trustees.</p> <p>Potential Trustees then attend Board Meeting as a Participating Observer, prior to election by existing Trustees.</p>
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**Additional information (optional)**

**You may choose to include further statements where relevant about:**

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

**Reference and Administrative details**

Charity name	Kingston Charitable Foundation
Other name the charity uses	Love Kingston
Registered charity number	1190241
Charity's principal address	Siddeley House 50 Canbury Park Road Kingston upon Thames KT2 6LX

**Names of the charity trustees who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1. Edward Bentall		Since January 2021 launch	
2. Amanda Cullen		Since January 2021 launch	
3. Nikki Earthrowl		Since January 2021 launch	
4. Tony Mills	Chair	Since January 2021 launch	
5. Lisa Sayers		Since January 2021 launch	
6. Louise Seaward		Since January 2021 launch	
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**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of Advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

Hicky Kingsbury (CEO)

**Exemptions from disclosure**

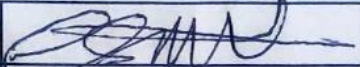
**Reason for non-disclosure of key personnel details**

**Other optional information**

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature (s)	
Full name(s)	ANTHONY MILLS
Position (eg Secretary, Chair, etc)	CHAIR
Date	25/1/2022

**Kingston Charitable Foundation Statement of Financial Activities for the period ended 31st March 2021**

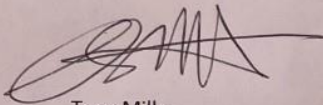
	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
<b>Income:</b>				
Donations and legacies	2	101,592	-	101,592
Income from charitable activities		3,798	11,831	15,629
Income transfer from Kingston Voluntary Action CIO	3	66,442	11,728	78,170
<b>Total income</b>		<b>171,832</b>	<b>23,559</b>	<b>195,391</b>
<b>Expenditure</b>				
Expenditure on charitable activities	4	7,317	13,892	21,209
<b>Total expenditure</b>		<b>7,317</b>	<b>13,892</b>	<b>21,209</b>
<b>Net income/(expenditure and net movement in funds for the year</b>				
		<b>164,515</b>	<b>9,667</b>	<b>174,182</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>164,515</b>	<b>9,667</b>	<b>174,182</b>

The statement of financial activities includes all gains and losses recognised in the period.

Kingston Charitable Foundation Balance Sheet as at 31st March 2021

	Note	Total Funds 2021 £
<b>Current assets:</b>		
Debtors	8	2,933
Cash at bank and in hand		<u>175,438</u>
<b>Total current assets</b>		<b>178,371</b>
<b>Liabilities:</b>		
Creditors falling due within one year	9	<u>4,189</u>
<b>Net current assets</b>		<b>174,182</b>
<b>Net assets</b>		<b>174,182</b>
<b>The funds of the charity:</b>		
Unrestricted funds	10	164,515
Restricted funds	10	<u>9,667</u>
<b>Total charity funds</b>		<b>174,182</b>

Approved by the trustees on 22<sup>nd</sup> December 2021 and signed on their behalf by:



Tony Mills

Chair

The notes at pages 3 to 8 form part of these accounts

## Notes to the accounts

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Basis of preparation

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland:

- The requirements of section 7 Statement of Cash

#### Flows. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised.

## Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

## Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

## Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Taxation

The charity is exempt from tax on its charitable activities.

## 2 Income from Donations and legacies

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

## 3 Income transferred from Kingston Voluntary Action CIO

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income	<u>66,442</u>	<u>11,728</u>	<u>78,170</u>
	<b>66,442</b>	<b>11,728</b>	<b>78,170</b>

£11,728 are related to funds funded by City Bridge Trust.

#### 4 Analysis of expenditure on charitable activities

	Unrestricted	Restricted	2021
	£	£	£
<b>Expenditure on charitable activities</b>			
Direct costs	7,312	11,086	18,398
Governance costs	-	760	760
Support costs	5	<u>2,046</u>	<u>2,051</u>
<b>Total expenditure on charitable activities</b>	<u><b>7,317</b></u>	<u><b>13,892</b></u>	<u><b>21,209</b></u>

#### 5 Analysis of support and governance costs

	Support	Governance	Total
	Costs	Costs	2021
	£	£	£
Operational costs	867	-	867
DDA-Independent Examination fees	-	200	200
Insurance	74	-	74
Information Technology	1,110	-	1,110
DDA-Payroll Bureau services	-	50	50
Accountancy	-	<u>510</u>	<u>510</u>
<b>Total expenditure on charitable activities</b>	<u><b>2,051</b></u>	<u><b>760</b></u>	<u><b>2,811</b></u>

DDA Accountancy provided Payroll bureau services in the period, as well as acting as the independent examiner. All payroll bureau work was undertaken by DDA Accountancy staff not involved in the Independent examiners review, the two services being ring fenced. No other accountancy services are provided by DDA to ensure independence of the review undertaken.

#### 6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31 March 2021.

## 7 Staff costs

	<b>2021</b>
	<b>£</b>
Wages and salaries	11,395
Pension costs	<u>311</u>
	<b><u>11,706</u></b>

The average number of employees during the period was as follows:

	<b>2021</b>
Full time staff equivalent	1
Staff count	2

No employees received remunerations in excess of £60,000.

The charity considers its key management personnel comprise the trustees and the CEO.

The total employment benefits including employer pension contributions of the key management personnel were £6,947.

## 8 Analysis of debtors

	<b>2021</b>
	<b>£</b>
Other debtors	415
Accrue income	2,000
Prepayments	<u>518</u>
	<b><u>2,933</u></b>

Other debtors are funds held at Kingston Pound, a local pseudo currency.

Accrue income relates to donations received after the reporting date but meets the recognitions conditions set in note 2.

All prepayments related to Restricted funds

**9 Creditors within one year**

	<b>2021</b>
	<b>£</b>
Trade creditors	3,145
Taxation and social security	844
Accruals	<u>200</u>
	<b><u>4,189</u></b>

**10 Analysis of funds**

**Unrestricted funds**

	<b>Balance brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>-</u>	<u>171,832</u>	<u>(7,317)</u>	<u>164,515</u>
<b>Total unrestricted funds</b>	<b><u>-</u></b>	<b><u>171,832</u></b>	<b><u>(7,317)</u></b>	<b><u>164,515</u></b>

**Restricted funds**

	<b>Balance brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
City Bridge Trust	<u>-</u>	<u>23,559</u>	<u>(13,892)</u>	<u>9,667</u>
<b>Total restricted funds</b>	<b><u>-</u></b>	<b><u>23,559</u></b>	<b><u>(13,892)</u></b>	<b><u>9,667</u></b>

**1 Net movement in  
funds Unrestricted  
funds**

	<b>2021</b>
	<b>£</b>
General	<u>164,515</u>
<b>Total</b>	<b><u>164,515</u></b>

**Restricted funds**

	<b>2021</b>
	<b>£</b>
City Bridge Trust	<u>9,667</u>
<b>Total</b>	<b><u>9,667</u></b>

**2 Related party transactions**

Other than disclosed elsewhere in these financial statements, there were no related party transactions requiring disclosure during the current period.



**Report to the trustees/  
members of**

Charity Name  
Kingston Charitable Foundation

**On accounts for the year  
ended**

31 <sup>st</sup> March 21	<b>Charity no (if any)</b>	1190241
---------------------------	--------------------------------	---------

**Set out on pages**

3 to 9  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/21.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

26/01/2022

**Name:**

Debbie Tuesley

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW

**Address:**

54 Valebridge Road, Burgess Hill, West Sussex RH15 0QY

*Section B*

*Disclosure*

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

N/A

## Kingston Charitable Foundation Statement of Financial Activities for the period ended 31st March 2021

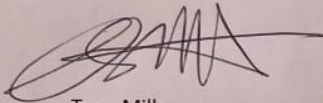
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income:</b>				
Donations and legacies	2	101,592	-	101,592
Income from charitable activities		3,798	11,831	15,629
Income transfer from Kingston Voluntary Action CIO	3	66,442	11,728	78,170
<b>Total income</b>		<b>171,832</b>	<b>23,559</b>	<b>195,391</b>
<b>Expenditure</b>				
Expenditure on charitable activities	4	7,317	13,892	21,209
<b>Total expenditure</b>		<b>7,317</b>	<b>13,892</b>	<b>21,209</b>
<b>Net income/(expenditure and net movement in funds for the year)</b>		<b>164,515</b>	<b>9,667</b>	<b>174,182</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>164,515</b>	<b>9,667</b>	<b>174,182</b>

The statement of financial activities includes all gains and losses recognised in the period.

Kingston Charitable Foundation Balance Sheet as at 31st March 2021

	Note	Total Funds 2021 £
<b>Current assets:</b>		
Debtors	8	2,933
Cash at bank and in hand		<u>175,438</u>
<b>Total current assets</b>		<b>178,371</b>
<b>Liabilities:</b>		
Creditors falling due within one year	9	<u>4,189</u>
<b>Net current assets</b>		<b>174,182</b>
<b>Net assets</b>		<b>174,182</b>
<b>The funds of the charity:</b>		
Unrestricted funds	10	164,515
Restricted funds	10	<u>9,667</u>
<b>Total charity funds</b>		<b>174,182</b>

Approved by the trustees on 22<sup>nd</sup> December 2021 and signed on their behalf by:



Tony Mills

Chair

The notes at pages 3 to 8 form part of these accounts

## Notes to the accounts

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Basis of preparation

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland:

- The requirements of section 7 Statement of Cash Flows. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised.

#### Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

## Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Taxation

The charity is exempt from tax on its charitable activities.

## 2 Income from Donations and legacies

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

## 3 Income transferred from Kingston Voluntary Action CIO

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income	<u>66,442</u>	<u>11,728</u>	<u>78,170</u>
	<b><u>66,442</u></b>	<b><u>11,728</u></b>	<b><u>78,170</u></b>

£11,728 are related to funds funded by City Bridge Trust.

## 4 Analysis of expenditure on charitable activities

	Unrestricted £	Restricted £	2021 £
<b>Expenditure on charitable activities</b>			
Direct costs	7,312	11,086	18,398
Governance costs	-	760	760
Support costs	<u>5</u>	<u>2,046</u>	<u>2,051</u>
<b>Total expenditure on charitable activities</b>	<b><u>7,317</u></b>	<b><u>13,892</u></b>	<b><u>21,209</u></b>

## 5 Analysis of support and governance costs

	<b>Support Costs</b>	<b>Governance Costs</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Operational costs	867	-	867
DDA-Independent Examination fees	-	200	200
Insurance	74	-	74
Information Technology	1,110	-	1,110
DDA-Payroll Bureau services	-	50	50
Accountancy	<u>-</u>	<u>510</u>	<u>510</u>
<b>Total expenditure on charitable activities</b>	<b><u>2,051</u></b>	<b><u>760</u></b>	<b><u>2,811</u></b>

DDA Accountancy provided Payroll bureau services in the period, as well as acting as the independent examiner. All payroll bureau work was undertaken by DDA Accountancy staff not involved in the Independent examiners review, the two services being ring fenced. No other accountancy services are provided by DDA to ensure independence of the review undertaken.

## 6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31 March 2021.

## 7 Staff costs

	<b>2021</b>
	<b>£</b>
Wages and salaries	11,395
Pension costs	<u>311</u>
	<b><u>11,706</u></b>

The average number of employees during the period was as follows:

	<b>2021</b>
Full time staff equivalent	1
Staff count	2

No employees received remunerations in excess of £60,000.

The charity considers its key management personnel comprise the trustees and the CEO.

The total employment benefits including employer pension contributions of the key management personnel were £6,947.

## 8 Analysis of debtors

	<b>2021</b>
	<b>£</b>
Other debtors	415
Accrue income	2,000
Prepayments	<u>518</u>
	<b><u>2,933</u></b>

Other debtors are funds held at Kingston Pound, a local pseudo currency.

Accrue income relates to donations received after the reporting date but meets the recognitions conditions set in note 2.

All prepayments related to Restricted funds

## 9 Creditors within one year

	<b>2021</b>
	<b>£</b>
Trade creditors	3,145
Taxation and social security	844
Accruals	<u>200</u>
	<b><u>4,189</u></b>

## 10 Analysis of funds

### Unrestricted funds

	<b>Balance brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>-</u>	<u>171,832</u>	<u>(7,317)</u>	<u>164,515</u>
<b>Total unrestricted funds</b>	<b><u>-</u></b>	<b><u>171,832</u></b>	<b><u>(7,317)</u></b>	<b><u>164,515</u></b>

### **Restricted funds**

	<b>Balance brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
City Bridge Trust	<u>-</u>	<u>23,559</u>	<u>(13,892)</u>	<u>9,667</u>
<b>Total restricted funds</b>	<b><u>-</u></b>	<b><u>23,559</u></b>	<b><u>(13,892)</u></b>	<b><u>9,667</u></b>

**11 Net movement in funds**

**Unrestricted funds**

**2021**

**£**

General

164,515

**Total**

**164,515**

**Restricted funds**

**2021**

**£**

City Bridge Trust

9,667

**Total**

**9,667**

**12 Related party transactions**

Other than disclosed elsewhere in these financial statements, there were no related party transactions requiring disclosure during the current period.