

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

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES						
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
TOTAL INCOMING RESOURCES		31,761	145,397	2,427	179,585	125,865
RESOURCES EXPENDED						
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
TOTAL RESOURCES EXPENDED		26,975	114,379	10,174	151,528	104,082
NET INCOMING (OUTGOING) RESOURCES		4,786	31,018	(7,747)	28,057	21,783
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	-
TOTAL FUNDS CARRIED FORWARD		153,497	74,346	30,400	258,243	211,014

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

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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
Total Fixed Assets		82,037	152,538	234,575	217,069
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
Total Current Assets		72,655	77,289	149,944	121,707
Creditors: Amounts falling due within one year	10	1,195	2,182	3,377	4,863
NET CURRENT ASSETS		71,460	75,107	146,567	116,844
TOTAL ASSETS less current liabilities		153,497	227,645	381,142	333,913
Creditors: Amounts falling due in more than one year	11	-	122,899	122,899	122,899
NET ASSETS		153,497	104,746	258,243	211,014
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
Total Funds		153,497	104,746	258,243	211,014

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

Signed on their behalf by Trustee

Printed Name: Nicola Sian Earthrowl

KINGSTON CHARITABLE FOUNDATION

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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
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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
	<u>22,701</u>	<u>145,397</u>	<u>168,098</u>	<u>115,411</u>
b) Charitable Activities				
Activities & Events	6,782	-	6,782	8,176
	<u>6,782</u>	<u>-</u>	<u>6,782</u>	<u>8,176</u>
c) Investment Income				
Dividends Received	4,705	-	4,705	2,278
	<u>4,705</u>	<u>-</u>	<u>4,705</u>	<u>2,278</u>

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 £
a) Cost of Charitable Activities				
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
	37,149	110,429	147,578	98,911

b) Governance Costs/Depreciation

Independent Examiners Fee	10	-	250	250	250
Legal & Professional		-	3,082	3,082	4,015
Meeting costs		-	583	583	870
Depreciation		35	-	35	36
		35	3,915	3,950	5,171

KINGSTON CHARITABLE FOUNDATION

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

CURRENT FINANCIAL YEAR

	Balance 01- Apr-23 £	Income £	Expenditure £	Unrealised Gains/(Losses) £	Transfers £	Balance 31-March 24 £
5. RESTRICTED FUNDS						
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
	62,310	147,823	124,552	10,209	8,956	104,746

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

	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
	74,632	2,278	2,278	7,333	-	84,501

KINGSTON CHARITABLE FOUNDATION

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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	81,695	152,538	81,965	152,538	234,503	216,961

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
	71,873	76,368	148,241	119,574

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
	782	921	1,703	2,133

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 Assets	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

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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
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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