

KING AND COUNTRY CHURCH
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

KING AND COUNTRY CHURCH

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KING AND COUNTRY CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

| | |
|----------------------------------|---|
| Trustees | L K Williams J Germishuys A J Stevens B J Verreyne |
| Charity registered number | 1199105 |
| Principal office | 85 Jacquard Apartments 11 Courthouse Way London SW18 4PQ |
| Accountants | Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB |

KING AND COUNTRY CHURCH

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Charity for the year to 30 June 2025.

Objectives and activities

a. Policies and objectives

To advance the Christian Faith in such ways as the trustees may from time to time decide.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity operates in line with its main objective, being to advance the Christian Faith, mainly in the ongoing provision of church services and activities to the local community in London and Hertfordshire. In line with our objectives we are able to further support the sharing of God's word throughout the UK and the world by supporting our church members and associates working for organisations and whilst on missions.

Achievements and performance

a. Main achievements of the Charity

In 2024 to 2025, the charity undertook a wide range of activities in pursuit of its main charitable objective, to advance the Christian Faith. Through the activities of the church the charity continues to support the wider Christian Church, both in the local community, nationally and internationally. The trustees consider these activities, detailed below, to be beneficial to the church membership and the wider local community in Wandsworth and Hertfordshire.

Employ part time Pastoral Assistant:

This year we were able to increase the hours of our pastoral assistant who assists the church with pastoral care and administrative responsibilities.

Religious Activities

Weekly Church Services:

The church holds a weekly Sunday service at two venues. Namely Putney Wandsworth and in Stevenage on Sunday mornings. Everyone is welcome to attend these meetings and share in the life of the church, including prayer, worship and the message of the gospel. The service may also entail other activities associated with the Christian Faith e.g. communion.

Special Services:

The church periodically holds special services to celebrate events in the Christian Calendar, at which everyone is welcome; most notably Easter and Christmas including a public Carol Service in Old Burial Ground, Garratt Lane, Wandsworth and St Nicholas Primary school in Stevenage.

Prayer:

The church started a weekly, in person, prayer meeting in Wandsworth and Stevenage. These provide opportunity to pray for a wide range of issues, from local to international level.

Community Groups:

Outside of the main church services the church meets on a weekly basis in smaller, less formal groups for discussion, teaching, worship, prayer and social events. These meetings are a good opportunity to build relationships and develop a greater understanding of the Christian Faith. Growing relationships and community is at the heart of what the small groups are intended to do therefore we named them community groups.

KING AND COUNTRY CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

Men's and Women's Ministries:

During the year the church provided opportunities for men and women in the church to meet together for fellowship and to grow in faith, through a series of meetings and weekend events.

Tithes:

We believe that tithing is the practical and consistent way that we put God first in our lives. As a church we make a financial donation/tithe, based on a percentage of our income, to Four12 Global with whom we relate in respect of apostolic oversight.

National and International Missions:

We continue to financially and spiritually support members of the church in pursuit of overseas mission trip where opportunity presents and make regular financial contributions to support Christian projects and missions inside and outside the UK. The charity continues to support the work of church staff members who regularly visit partnering churches part of the Four12 Global field to encourage membership and leadership.

Youth Group:

A weekly meeting for young people in the church and from the community where they can enjoy friendship and grow in the Christian faith in a safe environment.

Children's Ministry:

During this year as the church grew we saw the need to start a children's ministry. Providing a safe and fun environments for children to learn about the Christian faith.

Community Activities:

In addition, the church runs the following mid-week initiatives to benefit the community:

- A weekly moms and toddler group for local parents and carers to connect and learn about the Christian faith.
- A once a month dad and toddler group for local parents and carers to connect and learn about the Christian faith.
- The Church hosted an Alpha Course in a local Café in Wandsworth and in homes in Stevenage which provided opportunities for people to find out about the Christian faith.
- The church hosted a fun & music night with the elderly in Stevenage.
- A Easter Egg hunt in both Stevenage and Wandsworth public parks for the community to participate.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees consider that they should hold reserves, of at least three months' running costs as a buffer in the event of the income being reduced due to unforeseen circumstances. The reserves were £117,711, which is comfortably in excess of the target of £30,209.

c. Principal funding

The financial resources of the church are, to a large extent, given by the church members. Total unrestricted fund income amounted to £143,157 (2024: £112,754). The total expenditure was £120,836 (2024: £107,965), resulting in a surplus of £22,321 (2024: £4,789).

Structure, governance and management

a. Constitution

King and Country Church is a registered charity, number 1199105, and is constituted under a CIO Foundation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

KING AND COUNTRY CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Plans for future periods

Mission Trips

The church has the intention to support members' desire to partake in mission trips. Where individual people may suffer from low income, at times the church may see it suitable to support financially.

Conferences

King and Country Church intends to partake and host conferences with both UK/British Isle Churches as well as with the Four12 Global organisation. In the past the Trustees have financially supported the pastor and others involved in leadership positions and wish to continue doing so in the future.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J Germishuys
Trustee

Date: 31 March 2026

KING AND COUNTRY CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of King and Country Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

KING AND COUNTRY CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 31 March 2026

FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

KING AND COUNTRY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

| | Note | Unrestricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 142,304 | 142,304 | 111,837 |
| Investments | 4 | 853 | 853 | 917 |
| Total income | | 143,157 | 143,157 | 112,754 |
| Expenditure on: | | | | |
| Charitable activities | 6 | 120,836 | 120,836 | 107,965 |
| Total expenditure | | 120,836 | 120,836 | 107,965 |
| Net movement in funds | | 22,321 | 22,321 | 4,789 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 95,390 | 95,390 | 90,601 |
| Net movement in funds | | 22,321 | 22,321 | 4,789 |
| Total funds carried forward | | 117,711 | 117,711 | 95,390 |

KING AND COUNTRY CHURCH

BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2025

| | Note | 2025 £ | 2024 £ |
|--|------|----------------|---------------|
| Fixed assets | | | |
| Tangible assets | 11 | 3,218 | 3,671 |
| | | <u>3,218</u> | <u>3,671</u> |
| Current assets | | | |
| Debtors | 12 | 13,758 | 2,438 |
| Cash at bank and in hand | | 103,098 | 91,266 |
| | | <u>116,856</u> | <u>93,704</u> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 13 | (2,363) | (1,985) |
| | | <u>114,493</u> | <u>91,719</u> |
| Net current assets | | | |
| | | <u>117,711</u> | <u>95,390</u> |
| Total assets less current liabilities | | | |
| | | <u>117,711</u> | <u>95,390</u> |
| Total net assets | | <u>117,711</u> | <u>95,390</u> |
| Charity funds | | | |
| Restricted funds | 14 | - | - |
| Unrestricted funds | 14 | 117,711 | 95,390 |
| | | <u>117,711</u> | <u>95,390</u> |
| Total funds | | <u>117,711</u> | <u>95,390</u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J Germishuys
(Chair of Trustees)
Date: 31 March 2026

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

King and Country Church CIO is an unincorporated charity registered in England and Wales, registration number 1199105. Its principal office address is 85 Jacquard Apartments, 11 Courthouse Way, London, SW18 4PQ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

King and Country Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

| | | |
|--------------------|---|-----|
| Computer equipment | - | 25% |
| Other fixed assets | - | 25% |

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Donations | 142,304 | 142,304 | 111,837 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total 2024</i> | <u>111,837</u> | <u>111,837</u> | |

4. Investment income

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|--------------------------------|--|---------------------------------------|---------------------------------------|
| Investment income - local cash | 853 | 853 | 917 |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total 2024</i> | <u>917</u> | <u>917</u> | |

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5. Analysis of grants

| | Grants to Institutions 2025 £ | Grants to Individuals 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-------------------------------------|--|---------------------------------------|-----------------------------|-----------------------------|
| Grants, Advance the Christian Faith | 11,929 | 3,750 | 15,679 | 14,114 |
| <i>Total 2024</i> | <i>12,714</i> | <i>1,400</i> | <i>14,114</i> | |

The Charity has made the following material grants to institutions during the year:

| | 2025 £ | 2024 £ |
|-----------------------------------|---------------|---------------|
| Name of institution | | |
| Christian Life Centre Horsham CIO | - | 500 |
| Four12 | - | 9,014 |
| Living Hope Church | - | 1,700 |
| Lighthouse Family Church UK | - | 1,500 |
| Joshua Generation church | 11,929 | - |
| | 11,929 | 12,714 |
| | 11,929 | 12,714 |

6. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|-----------------------------|------------------------------------|--------------------|--------------------|
| Advance the Christian Faith | 120,836 | 120,836 | 107,965 |
| <i>Total 2024</i> | <i>107,965</i> | <i>107,965</i> | |

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7. Analysis of expenditure by activities

| | Activities undertaken directly 2025 £ | Grant funding of activities 2025 £ | Support costs 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-----------------------------|---|--|-------------------------------|-----------------------------|-----------------------------|
| Advance the Christian Faith | 103,343 | 15,679 | 1,814 | 120,836 | 107,965 |
| <i>Total 2024</i> | <u>92,123</u> | <u>14,114</u> | <u>1,728</u> | <u>107,965</u> | |

Analysis of direct costs

| | Advance the Christian Faith 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|----------------------------------|--|-----------------------------|-----------------------------|
| Staff costs | 53,961 | 53,961 | 44,733 |
| Depreciation | 1,041 | 1,041 | 880 |
| Ministry expenses | 24,015 | 24,015 | 25,527 |
| Rent | 13,661 | 13,661 | 12,736 |
| Insurance | 411 | 411 | 366 |
| Repairs and maintenance | 617 | 617 | 758 |
| Telephone | 1,180 | 1,180 | 980 |
| Computer | 2,886 | 2,886 | 1,999 |
| Travel | 4,299 | 4,299 | 3,721 |
| Printing, postage and stationery | 1,184 | 1,184 | 352 |
| Bank charges | 88 | 88 | 71 |
| | <u>103,343</u> | <u>103,343</u> | <u>92,123</u> |
| <i>Total 2024</i> | <u>92,123</u> | <u>92,123</u> | |

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Advance the Christian Faith 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-------------------------|--|-----------------------------|-----------------------------|
| Legal and professional | 308 | 308 | 222 |
| Independent examination | 1,506 | 1,506 | 1,506 |
| | <u>1,814</u> | <u>1,814</u> | <u>1,728</u> |
| <i>Total 2024</i> | <u>1,728</u> | <u>1,728</u> | |

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,580.

9. Staff costs

| | 2025 £ | 2024 £ |
|--|----------------------|---------------|
| Wages and salaries | 52,848 | 43,806 |
| Contribution to defined contribution pension schemes | 1,114 | 927 |
| | <u>53,962</u> | <u>44,733</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2025 No. | 2024 No. |
|-------------|-----------------|-------------|
| Pastor | 1 | 1 |
| Other staff | 1 | 1 |
| | <u>2</u> | <u>2</u> |

No employee received remuneration amounting to more than £60,000 in either year.

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

10. Trustees' remuneration and expenses

During the year, Lesedi Williams received remuneration of £45,917 (2024: £43,806) for his services as a pastor.

During the year ended 30 June 2025, expenses totalling £14,367 were reimbursed or paid directly to 2 Trustees.

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

11. Tangible fixed assets

| | Computer equipment £ | Other fixed assets £ | Total £ |
|--------------------------|----------------------------|----------------------------|------------|
| Cost or valuation | | | |
| At 1 July 2024 | 1,507 | 3,858 | 5,365 |
| Additions | 588 | - | 588 |
| At 30 June 2025 | 2,095 | 3,858 | 5,953 |
| Depreciation | | | |
| At 1 July 2024 | 679 | 1,015 | 1,694 |
| Charge for the year | 330 | 711 | 1,041 |
| At 30 June 2025 | 1,009 | 1,726 | 2,735 |
| Net book value | | | |
| At 30 June 2025 | 1,086 | 2,132 | 3,218 |
| At 30 June 2024 | 827 | 2,843 | 3,670 |

12. Debtors

| | 2025 £ | 2024 £ |
|--------------------------------|-----------|-----------|
| Due within one year | | |
| Other debtors | 11,971 | 1,235 |
| Prepayments and accrued income | 1,787 | 1,203 |
| | 13,758 | 2,438 |

13. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Other creditors | 549 | 257 |
| Accruals and deferred income | 1,814 | 1,728 |
| | 2,363 | 1,985 |

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

14. Statement of funds

Statement of funds - current year

| | Balance at 1 July 2024 £ | Income £ | Expenditure £ | Balance at 30 June 2025 £ |
|---------------------------|--------------------------------|-------------|------------------|------------------------------------|
| Unrestricted funds | | | | |
| General Funds - all funds | 95,390 | 143,157 | (120,836) | 117,711 |

15. Summary of funds

Summary of funds - current year

| | Balance at 1 July 2024 £ | Income £ | Expenditure £ | Balance at 30 June 2025 £ |
|---------------|--------------------------------|-------------|------------------|------------------------------------|
| General funds | 95,390 | 143,157 | (120,836) | 117,711 |

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 3,218 | 3,218 |
| Current assets | 116,856 | 116,856 |
| Creditors due within one year | (2,363) | (2,363) |
| Total | 117,711 | 117,711 |

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,114 (2024: £927). Pension contributions payable at the balance sheet date amounted to £465 (2024: £257).

KING AND COUNTRY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

18. Related party transactions

During the period the charity received unrestricted donations of £8,989 (2024: £7,045) from trustees and related parties.