

Charity registration number 1207087

HIS KINGDOM CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HIS KINGDOM CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Murray	(Appointed 19 February 2024)
	Mr James Seager	(Appointed 19 February 2024)
	Ms L E Murray	(Appointed 19 February 2024)
	Ms Nichola Seager	(Appointed 19 February 2024)
	Ms Christine Hall	(Appointed 19 February 2024)
	Mr Keith Hall	(Appointed 19 February 2024)

Charity number 1207087

Independent examiner TC Group
20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
England
PE2 6LR

HIS KINGDOM CHURCH

CONTENTS

	Page
Trustees' Report report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

HIS KINGDOM CHURCH

TRUSTEES' REPORT REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with His Kingdom Church's CIO Constitution, the Charities Act 2011 and "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).

Objectives and activities

Public benefit

The members have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Activities and performance

Significant activities and achievements against objectives

Church growth and leadership

His Kingdom Church has grown steadily since we began meeting in June 2023. Beginning with fifty people at our first gathering, the church now has over one hundred adults who have filled out membership forms. Many others visit the church on a regular basis, and there are growing numbers of children and teenagers.

In addition to the increase in numbers on Sundays, other signs of growth include water baptisms and new believers classes, which we have run throughout the year.

The congregation has a very diverse mix of genders, nationalities, and ages.

His Kingdom Church began with a leadership team of Andrew and Laura Murray (lead pastors), James and Nichola Seager, Philip and Deborah Banda, and Keith and Christine Hall. Andrew and Laura, James and Nichola, and Keith and Christine also serve as trustees. A growing number of people are also supporting the leadership by volunteering to lead different ministries in the church and serve in various roles. –

Family

One of our core values as a church is "family." This value has been strengthened with several family lunches together after our Sunday service. Special family events have been held throughout the year, plus gatherings for men and women separately. In addition to an opportunity for church members to develop community, these were opportunities to invite non-church members.

Encounter

Our second core value is "encounter." One of the main ways we do this is through prayer, with the start of a Friday night prayer and worship service. There are also opportunities to pray online on Tuesdays and in person on Sunday mornings.

Equip

Our third core value is "equip". We have a strong team of Bible teachers who share in each of our services. In addition we have held several special weekends over the year with guests from around the world coming to speak. One of the ways we seek to equip our congregation is giving them opportunities to serve and every week, dozens of volunteers are involved in running all the different ministries in the church.

HIS KINGDOM CHURCH

TRUSTEES' REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Kingdom Kids

David and Gillian Riley headed up Kingdom Kids during the first year of His Kingdom Church before transitioning to a new leadership team. Kingdom Kids meets during the service on Sunday mornings for around an hour for age-appropriate worship and teaching. This is a growing and thriving ministry as we now have many young families with children as part of the church.

Kingdom Youth

We began meeting with young people from across 4 different churches at our house in June 2023 and this quickly became too small a venue; we were squeezing almost 20 young people in our living room. In September 2024 we moved location to Bransholme Methodist and began to establish a much bigger, bolder and visually appealing youth ministry for young people aged 10 to 18 (Years 6 through 13). We have held a steady 22 young people within this time and are planning bigger and better things for the future to reach more young people. We have held two youth camps at Raywell Scouts Park, one in July 2024 and the second in July 2025 - both very successful. During the past 2 years the youth team has grown from 3 members to 6 members.

Kingdom Worship & Media

When we began in 2023 we had very little equipment and only 6 members of the worship and tech team. In the past two years we have been able to grow the team to almost 30 members across musicianship and tech & media. We have also been able to increase our musical and technical equipment, provide training opportunities for young people to join the platform team and also increase our media and tech team which now includes 6 members with plans to train 2 new people in the coming months. We have met together 4 times a year as a group to learn new songs and increase training opportunities. This will increase to 6 times a year with also 6 dedicated sessions for young people as we move towards a new venue in the coming months.

Church building

Since we started, His Kingdom Church has met at the David Lloyd gym on Sundays. We have also hired other venues around the city for midweek gatherings and conferences. In August 2024, we took out a long-term lease on a building in the city centre. Renovations have taken much longer than we initially anticipated; however, we hope this will be completed soon, and we will be able to move into the venue.

Future

As the church continues to grow, we will add to our leadership team and trustees and release more members to lead new ministries, including ministries for senior citizens. We aim to do more outreach and work in the community as we move into the city centre. We will continue to develop our core values and build upon the foundation that has been laid.

HIS KINGDOM CHURCH

TRUSTEES' REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Reserves policy

The Board of Trustees recognise that, due to unforeseen circumstances, the general and unrestricted income of the Church may fluctuate, which has the potential to hinder the smooth running of the Church or make it difficult to fulfil its current financial commitments. To ensure that the Church can continue to operate smoothly, in times of financial fluctuation, the Board of Trustees shall aim to keep the equivalent of three months general running costs within unrestricted funds as a reserve.

The amount that this equates to will alter depending on the current financial commitments of the Church and therefore the amount will be reviewed at least annually or where additional regular running costs are committed to (such as entering into a hire contract or employing a member of staff).

The monthly expenditure items used to calculate the reserve amount include, but are not limited to:

- Building costs: Rent / Mortgage / Utilities Costs (e.g., water and electricity).
- Office costs: Utilities (e.g., telephone) / Subscriptions (e.g., Assemblies of God, software) / Consumables (e.g., paper, postage stamps, printer ink).
- Staff costs: Salaries / Employer National Insurance Contributions / Pension Contributions.
- Insurances.

Where there is less than two months running costs in the unrestricted funds, this will be reviewed by the Board of Trustees and plans will be made to increase this, where possible.

Where there is more than six months running costs in the unrestricted funds, this will be reviewed by the Board of Trustees. Reasons for a larger retention of funds will be noted or plans made to use excess funds for the charitable aims of the church.

Structure, governance and management

His Kingdom Church is a Charitable Incorporated Organisation (CIO).

The who served during the year and up to the date of signature of the financial statements were:

Mr A Murray	(Appointed 19 February 2024)
Mr James Seager	(Appointed 19 February 2024)
Ms L E Murray	(Appointed 19 February 2024)
Ms Nichola Seager	(Appointed 19 February 2024)
Ms Christine Hall	(Appointed 19 February 2024)
Mr Keith Hall	(Appointed 19 February 2024)

HIS KINGDOM CHURCH

TRUSTEES' REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The Senior Minister for the time being shall automatically ("ex-officio") be a charity trustee for as long as he holds that office.

If the Senior Minister role is undertaken by more than one person, the Church Council shall decide which individual shall be the ex-officio Church Council member.

If the Senior Minister is unwilling to act as a charity trustee, the office holder may:

- a) before accepting appointment as a charity trustee, give notice in writing to the trustees of his or her unwillingness to act in that capacity; or
- b) after accepting appointment as a charity trustee, resign under the provisions contained in clause 9.8 (Retirement and removal of charity trustees);
- c) in the case of more than one Senior Minister, give notice in writing that another Senior Minister shall be the ex-officio trustee.

The office of ex officio charity trustee will then remain vacant until the office holder ceases to hold office.

The members of the Church Council shall comprise Senior Minister and other Ministers of the Church together with such persons as the Church Council may from time to time appoint or elect. Apart from the first charity trustees and the Senior Minister, every trustee must be appointed for a term of three years.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Church.

A new member of the Church Council shall receive an induction and, as a minimum requirement, shall receive the Commission's guidance on trusteeship in any media now known or developed in the future and a copy of the most up to date version of this Constitution and such new member shall be reasonably familiar with its provisions.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.



Mr A Murray

Date: 2/11/25

HIS KINGDOM CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE OF HIS KINGDOM CHURCH

I report to the trustees on my examination of the financial statements of His Kingdom Church for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

TC Group

Marie Craig FCCA

TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR
England

Dated: 2/11/25

HIS KINGDOM CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	283,556
Investments	4	444
		<hr/>
Total income		284,000
		<hr/> <hr/>
Expenditure on:		
Raising funds	5	6,591
Charitable activities	6	153,978
Other expenditure	11	263
		<hr/>
Total expenditure		160,832
		<hr/> <hr/>
Net income and movement in funds		123,168
		<hr/>
Reconciliation of funds:		
Fund balances at 1 November 2023		-
		<hr/>
Fund balances at 31 March 2025		123,168
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HIS KINGDOM CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	13		62,192
Current assets			
Cash at bank and in hand		66,699	
Creditors: amounts falling due within one year	14	(5,723)	
		<hr/>	
Net current assets			60,976
			<hr/>
Total assets less current liabilities			123,168
			<hr/>
Net assets excluding pension liability			123,168
			<hr/>
			<hr/>
The funds of the			
Unrestricted funds			123,168
			<hr/>
			123,168
			<hr/>
			<hr/>

The financial statements were approved by the on 2/11/25



Mr A Murray

HIS KINGDOM CHURCH**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£
Cash flows from operating activities			
Cash generated from/(absorbed by) operations			129,973
Investing activities			
Purchase of tangible fixed assets		(63,718)	
Investment income received		444	
		<hr/>	
Net cash used in investing activities			(63,274)
Net cash used in financing activities			-
			<hr/>
Net increase in cash and cash equivalents			66,699
Cash and cash equivalents at beginning of year			-
			<hr/>
Cash and cash equivalents at end of year			66,699
			<hr/> <hr/>

HIS KINGDOM CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

His Kingdom Church is an unincorporated charity (No. 1207087) registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the His Kingdom Church's CIO Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). His Kingdom Church is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of His Kingdom Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Fixtures and fittings	10 Years straight line
Computers	3-5 Years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when His Kingdom Church's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of His Kingdom Church's accounting policies, His Kingdom Church are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HIS KINGDOM CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds £
Donations and gifts	206,472	-
Legacies receivable	6,051	-
Gift aid received	18,091	-
Other	52,942	-
	<u>283,556</u>	<u>-</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds £
Interest receivable	444	-
	<u>444</u>	<u>-</u>

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds £
Fundraising and publicity		
Advertising	6,591	-
	<u>6,591</u>	<u>-</u>

HIS KINGDOM CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****6 Expenditure on charitable activities**

	Charitable expenditure 2025 £
Direct costs	
Staff costs	53,912
Depreciation and impairment	1,526
Gifts and service related expenses	8,021
Youth event costs	5,990
Resources costs	725
Event and hospitality costs	5,647
Mission costs	14,341
Other charitable expenditure	15,266
Insurance	2,146
Light, power and heating	333
Rent and rates	41,162
	<u>149,069</u>
Share of support and governance costs (see note 7)	
Governance	4,909
	<u>153,978</u>
Analysis by fund	
Unrestricted funds	<u>153,978</u>

7 Support costs allocated to activities

	2025 £
Governance costs	4,909
	<u>4,909</u>
Analysed between:	
Accountancy costs	2,438
Legal & professional costs	2,471
	<u>4,909</u>

HIS KINGDOM CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025
		£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	1,526
	<u><u> </u></u>

9 **Trustees**

The following trustee received remuneration during the year for their role within the charity:

Mr A Murray £38,825 including pension contributions

10 **Employees**

The average monthly number of employees during the year was:

2025
Number
1
<u><u> </u></u>

Employment costs	2025
	£

Wages and salaries	52,963
Other pension costs	949
	<u> </u>
	<u><u>53,912</u></u>

HIS KINGDOM CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Other expenditure

	Unrestricted funds 2025	Unrestricted funds
Financing costs	263	-

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
Additions	52,168	3,630	7,920	63,718
At 31 March 2025	52,168	3,630	7,920	63,718
Depreciation and impairment				
Depreciation charged in the year	-	121	1,405	1,526
At 31 March 2025	-	121	1,405	1,526
Carrying amount				
At 31 March 2025	52,168	3,509	6,515	62,192

14 Creditors: amounts falling due within one year

	2025 £
Other taxation and social security	590
Trade creditors	1,558
Other creditors	1,005
Accruals and deferred income	2,570
	5,723

15 Retirement benefit schemes**2025****Defined contribution schemes****£**

Charge to profit or loss in respect of defined contribution schemes

949

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	-	284,000	(160,832)	123,168