Registered number
07114437

Jesus Disciples' Community Church

Income and expenditure account

31 December 2025

Jesus Disciples' Community Church
Registered number: 07114437
Trustees' Report

The Trustees present their report and financial statements for the year ended 31 December 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 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)".

Name, registered office and constitution of the charity
The full name of the charity is Jesus Disciples' Community Church.
The legal registration details are:-

Date of incorporation :	31 December 2009
Registered office :	39 Belmont Avenue New Malden Surrey KT3 6QE
Charity Registration Number:	1136588

Principal activities
The principal activity of the charity is to advance the Christian religion for the benefit of the public, in particular but not exclusively through the holding of prayer meetings, Bible studies, producing and distributing literature on Christianity.

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

Mr. Sun Kim
Mr. Chang Gyu Song (appointed 27/07/2025)

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 and 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 the incoming resources and application of resources of the Charity for that year.

Jesus Disciples' Community Church
Registered number: 07114437
Trustees' Report

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

This report was approved by the Board of Trustees on 29 October 2026 and signed by its order.



S Kim
Trustee

Jesus Disciples' Community Church

Independent examiner's report to the trustees of Jesus Disciples' Community Church

I report to the Trustees on my examination of the financial statements of Jesus Disciples' Community Church for the year ended 31 December 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 Companies Act 2006 and the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the accounts of the company 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 the Charity'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 have completed my examination, I confirm that no matters have come to my attention in connection with the examination giving me causes to believe:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act : or
- the financial statements do not accord with such records; or
- the financial statements do not comply with the applicable requirements concerning the form and Contents 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.
- the accounts 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.

DocuSigned by:
Indra Giri
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Indra Giri ACA, FCCA
IG Accounting & Auditing Ltd
Chartered Certified Accountants
90 Sutherland Avenue
Welling
Kent
DA16 2NP

29 October 2026

Jesus Disciples' Community Church
Income and Expenditure Account
for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from :						
Donations and legacies	**3**	119,697	-	-	119,697	137,526
Other		-	-	-	-	-
Total income		119,697	-	-	119,697	137,526
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	**4**	125,724	-	-	125,724	138,720
Total resources expended		125,724	-	-	125,724	138,720
Net (outgoing)/incoming resources		(6,027)	-	-	(6,027)	(1,194)
Other gains/(losses)		-	-	-	-	-
Net movement in funds		(6,027)	-	-	(6,027)	(1,194)
Fund balances at 1 January 2025		14,159	-	-	14,159	15,353
Fund balances at 31 December 2025		8,132	-	-	8,132	14,159

Jesus Disciples' Community Church
Balance Sheet
as at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**7**		2,234		3,183
Current assets					
Cash at bank and in hand		8,629		12,057	
Creditors: amounts falling due within one year	**8**	2,731		1,081	
Net current assets			5,898		10,976
Total assets less current liabilities			8,132		14,159
Income funds					
Unrestricted funds			8,132		14,159
Restricted funds			-		-
			8,132		14,159

The charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

S Kim
Trustee
Approved by the board on 29 October 2026

1 *Basis of preparation*

Basis of preparation
These accounts have been prepared under the historical cost convention with items recognised at cost or transactions value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Changes of accounting policy
The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

2 *Accounting policies*

INCOME

Recognition of income
These are included in the income and expenditure account when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations
Grants and donations are only included in the income and expenditure account when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies
Legacies are included in the income and expenditure account when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods
Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	20% reducing balance
Office equipment	20% reducing balance

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Donations and legacies

	2025	2024
	£	£
Sunday offering	8,786	9,372
Tithes	45,266	51,116
Offering for thanks	14,550	7,981
Offering for Missionaries	4,090	17,394
Other offerings	23,195	12,614
Gift aid tax credit	23,810	39,049
	119,697	**137,526**

4 Charitable activities

	2025 £	2024 £
Wages and salaries	20,400	30,370
Pension costs	2,400	3,000
Sponsorship for Theology studies	-	5,900
Rent	44,820	36,506
Rates	2,088	1,993
Non-UK Missionary Donations and expenses	1,500	27,241
UK Missionary Donations and expenses	9,100	9,144
Event expenses	200	613
Church school expenses	2,090	2,206
Youth group expenses	3,559	1,722
Donations	-	374
Grocery expenses	2,283	4,302
Equipment expenses	-	396
Office expenses	1,501	987
Other legal and professional expenses	1,602	1,536
Proposes offering donations	29,359	11,089
Other expenses	3,873	350
Depreciation	949	991
	125,724	**138,720**

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	3

7 Tangible fixed assets

	Office equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2025	3,907	4,000	7,907
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	3,907	4,000	7,907
Depreciation			
At 1 January 2025	1,562	3,162	4,724
Charge for the year	781	168	949
On disposals	-	-	-
At 31 December 2025	2,343	3,330	5,673
Net book value			
At 31 December 2025	1,564	670	2,234
At 31 December 2024	2,345	838	3,183

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and other creditors	2,731	1,081
	2,731	**1,081**