REGISTERED CHARITY NUMBER: 1150819

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Korean Christian Fellowship

Bennewith 2018 Limited
t/a A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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

Objectives and aims

The principal object of the charity is advance the Christian Faith. It seeks to do this locally within its immediate geographic neighbourhood area, but also across the UK and internationally with various contacts that the charity has.

Significant activities

The principal fundraising activity of the church is the offerings and donations made by the members of the church congregation. The fund raised are used to support missionary work, both in the United Kingdom and abroad, to give scholarship support to students, and generally to give support and aid to those less well off in the community.

Public benefit

The advancement of religious education to/for the Korean speaking congregation in and around the area.

FINANCIAL REVIEW

Reserves policy

Total income received for the year amounted to £73,711 (2024: £52,144), which is the total incoming resource. Total expenditure amounted to £51,847 (2024: £53,099). This resulted in net incoming resources for the period £21,864 (2024: net outgoing of £995).
The trustees applied and shall continue to apply accumulations of income to charitable causes after making such provision for all expenditure on trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1150819

Principal address

14 Manor Drive North
New Malden
Surrey
KT3 5PB

Trustees

C Kim
E Kang
S S Kwon
C H Kang

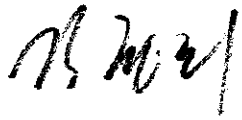
Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Approved by order of the board of trustees on 28/10/26 and signed on its behalf by:



.....
C H Kang - Trustee

Independent Examiner's Report to the Trustees of Korean Christian Fellowship

Independent examiner's report to the trustees of Korean Christian Fellowship
I report to the charity trustees on my examination of the accounts of Korean Christian Fellowship (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 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.



A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
The Institute of Chartered Accountants in England and Wales

Bennewith 2018 Limited
t/a A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: .....28th October 2026.....

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		73,549	51,927
Investment income	2	162	217
Total		73,711	52,144
EXPENDITURE ON			
Charitable activities			
Church activities		51,847	53,099
Total		51,847	53,099
NET INCOME/(EXPENDITURE)		21,864	(955)
RECONCILIATION OF FUNDS			
Total funds brought forward		14,785	15,740
TOTAL FUNDS CARRIED FORWARD		36,649	14,785

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	2,305	3,073
CURRENT ASSETS			
Debtors	6	-	1,104
Cash at bank		34,344	10,724
		34,344	11,828
CREDITORS			
Amounts falling due within one year	7	-	(116)
NET CURRENT ASSETS		34,344	11,712
TOTAL ASSETS LESS CURRENT LIABILITIES		36,649	14,785
NET ASSETS		36,649	14,785
FUNDS	8		
Unrestricted funds		36,649	14,785
TOTAL FUNDS		36,649	14,785

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/2026 and were signed on its behalf by:

.....
C H Kang - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer and Electrical Equipment:	25% on a reducing balance basis
Motor vehicles:	20% on a reducing balance basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	162	217

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	51,927
Investment income	217
Total	52,144
EXPENDITURE ON	
Charitable activities	
Charitable activities	53,099
NET INCOME/(EXPENDITURE)	(955)
RECONCILIATION OF FUNDS	
Total funds brought forward	15,740
TOTAL FUNDS CARRIED FORWARD	14,785

5. TANGIBLE FIXED ASSETS

	Computer & electrical equipment £
COST	
At 1 January 2025 and 31 December 2025	3,073
DEPRECIATION	
Charge for year	768
NET BOOK VALUE	
At 31 December 2025	2,305
At 31 December 2024	3,073

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	-	1,104

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	-	116

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	14,785	21,864	36,649
TOTAL FUNDS	14,785	21,864	36,649

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,711	(51,847)	21,864
TOTAL FUNDS	73,711	(51,847)	21,864

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	15,740	(955)	14,785
TOTAL FUNDS	15,740	(955)	14,785

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	52,144	(53,099)	(955)
TOTAL FUNDS	52,144	(53,099)	(955)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Staff employed	1	1

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