REGISTERED CHARITY NUMBER: 1152527

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

LONDON CENTRAL CHURCH

Lee & Capital Partners Ltd
Chartered Certified Accountants
30 Groveland Way
New Malden
Surrey
KT3 5BT

LONDON CENTRAL CHURCH

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for the Year Ended 31 December 2025

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LONDON CENTRAL CHURCH

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 Objects of the organization are to advance the Christian faith for the benefit of the public in accordance with the Statement of Belief attached hereto. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

Public benefit

The Trustees believe that our activities provide the following public benefits:

* Spiritual and Moral Development: We provide opportunities for worship, prayer, and spiritual growth for our congregation and the wider community.

* Community Cohesion: We foster a sense of belonging and support within our community through social events, outreach programs, and pastoral care.

* Social Welfare: We offer practical support to those in need, such as food banks, clothing drives, and counselling services.

* Education and Learning: We provide religious education for children and adults, as well as educational programs on various topics.

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We believe that these activities contribute to the well-being of our community and fulfil our charitable purpose.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The church dedicates to advancing the Christian faith. Our key activities include regular worship services, community outreach programs, religious education, and fostering community spirit. These activities have led to increased spiritual growth, stronger community bonds, practical support for those in need, and enhanced understanding of Christian values. We plan to continue these efforts and explore new initiatives to serve our community effectively.

FINANCIAL REVIEW

Financial position

Income for the year comprised donations of £92,093 (2024: £111,098), a decrease of 17% on the previous year. Expenditure was reduced by a similar proportion to £95,502 (2024: £116,030), resulting in net expenditure of £3,409 for the year (2024: £4,932).

Although the deficit has reduced by £1,523 compared with the prior year, the charity¡¯s expenditure continues to exceed its income. The shortfall has been met from unrestricted reserves. The trustees are reviewing fundraising and costs to bring the charity¡¯s finances back into balance and are satisfied that the charity has sufficient resources to continue its activities for the foreseeable future.

Reserves policy

The charity maintains a reserve fund to ensure its financial stability and long-term sustainability. This fund is used to support the charity's ongoing operations, particularly during periods of economic downturn or unforeseen circumstances.
The charity will regularly review its reserve policy to ensure it remains appropriate and sufficient to meet its long-term objectives.

Going concern

The Trustees have assessed the charity's ability to continue as a going concern. Based on the information available, the Trustees believe that the charity has sufficient financial resources and funding commitments to continue its operations for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

LONDON CENTRAL CHURCH

Report of the Trustees
for the Year Ended 31 December 2025

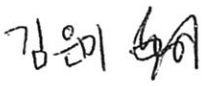
REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1152527

Principal address
23 Meadow Close
London
SW20 9JB

Trustees
Eunmi Kim
Kil-do Baek - appointed on 30/10/2025
Leona Urim Sung
Mijin Coffey - appointed on 30/10/2025

Independent Examiner
Byung-Hun Lee
Lee & Capital Partners Ltd
Chartered Certified Accountants
30 Groveland Way
New Malden
Surrey
KT3 5BT

Approved by order of the board of trustees on 22 October 2026 and signed on its behalf by:



Eunmi Kim - Trustee

Independent Examiner's Report to the Trustees of
LONDON CENTRAL CHURCH

Independent examiner's report to the trustees of LONDON CENTRAL CHURCH
I report to the charity trustees on my examination of the accounts of LONDON CENTRAL CHURCH (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust'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 Trust 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.



Byung-Hun Lee

Lee & Capital Partners Ltd
Chartered Certified Accountants
30 Groveland Way
New Malden
Surrey
KT3 5BT

22 October 2026

LONDON CENTRAL CHURCH

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		92,093	111,098
EXPENDITURE ON			
Charitable activities			
Charitable Activities		95,502	116,030
NET INCOME/(EXPENDITURE)		(3,409)	(4,932)
RECONCILIATION OF FUNDS			
Total funds brought forward		7,906	12,838
TOTAL FUNDS CARRIED FORWARD		4,497	7,906

The notes form part of these financial statements

LONDON CENTRAL CHURCH

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	1,496	1,995
CURRENT ASSETS			
Cash at bank		3,650	6,640
CREDITORS			
Amounts falling due within one year	6	(649)	(729)
NET CURRENT ASSETS		3,001	5,911
TOTAL ASSETS LESS CURRENT LIABILITIES		4,497	7,906
NET ASSETS		4,497	7,906
FUNDS	7		
Unrestricted funds		4,497	7,906
TOTAL FUNDS		4,497	7,906

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2026 and were signed on its behalf by:

Mijin Coffey - Trustee

The notes form part of these financial statements

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.

20 % on 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. 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.

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3. STAFF COSTS

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

	31.12.25	31.12.24
Pastor	1	1

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	111,098
EXPENDITURE ON	
Charitable activities	
Charitable Activities	116,030
NET INCOME/(EXPENDITURE)	(4,932)
RECONCILIATION OF FUNDS	
Total funds brought forward	12,838
TOTAL FUNDS CARRIED FORWARD	7,906

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	8,009
DEPRECIATION	
At 1 January 2025	6,014
Charge for year	499
At 31 December 2025	6,513
NET BOOK VALUE	
At 31 December 2025	1,496
At 31 December 2024	1,995

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	(1)
Taxation and social security	(144)	90
Other creditors	793	640
	649	729

7. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	7,906	(3,409)	4,497
TOTAL FUNDS	7,906	(3,409)	4,497

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	92,093	(95,502)	(3,409)
TOTAL FUNDS	92,093	(95,502)	(3,409)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	12,838	(4,932)	7,906
TOTAL FUNDS	12,838	(4,932)	7,906

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	111,098	(116,030)	(4,932)
TOTAL FUNDS	111,098	(116,030)	(4,932)

continued...

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	12,838	(8,341)	4,497
TOTAL FUNDS	12,838	(8,341)	4,497

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	203,191	(211,532)	(8,341)
TOTAL FUNDS	203,191	(211,532)	(8,341)

8. RELATED PARTY DISCLOSURES

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

LONDON CENTRAL CHURCH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	92,093	111,098
Total incoming resources	92,093	111,098
EXPENDITURE		
Charitable activities		
Wages	13,865	15,474
Pensions	683	683
Rent, rates and water	29,906	44,715
Insurance	1,645	-
Printing, post and stationery	-	200
Advertising	-	1,390
Travel	9,451	11,345
Foods and refreshments	6,718	7,963
Ministry expenses	6,635	6,524
Church events	2,699	5,347
Mission supports	10,503	13,710
Scholarship	6,400	-
Youth outreach	4,031	4,865
Computer costs	311	171
Repairs & renewals	1,029	1,751
Subscriptions	397	250
Sundry expense	194	356
Bank charges	56	307
Plant and machinery	499	499
	95,022	115,550
Support costs		
Governance costs		
Accountancy and legal fees	480	480
Total resources expended	95,502	116,030
Net expenditure	(3,409)	(4,932)