Charity number: 1159276

Company number: 09174169

The Korean Church London

Trustees' report and financial statements

for the year ended 31 December 2025

The Korean Church london

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The Korean Church london

Legal and administrative information

Charity number	1159276
Company registration number	09174169
Registered office	37 Grove Crescent Kingston Upon Thames Surrey KT1 2DG
Trustees	Rev B H Yoo I S Kim D S Shin D S Lee
Accountants	KAMP CHARTERED ACCOUNTANTS Falcon House 257 Burlington Road New Malden Surrey KT3 4NE
Bankers	HSBC 66 High Street New Malden Surrey KT3 4HD

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Report of the trustees (incorporating the directors' report) for the year ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The trustees, who are also directors of The Korean Church London for the purposes of company law and who served during the year and up to the date of this report are set out on page 1. The accounts have been prepared in accordance with the accounting policies set out in note 1, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting accordance with the Financial Reporting Standard applicable (SORP) in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Structure, governance and management

The Korean Church London is a registered charity and is governed by its own constitution. The operational management of the organisation's day to day activities are delegated to trustees.

Objectives and activities

The main object of the Company is:

To advance the Christianity religion in UK for the benefit of the public through the holding of prayer meeting, lectures, Worship and public celebration of religious festivals producing and distributing literature on Christianity to enlighten others about the Christianity.

Achievements and performance

The donations have increased for year end 31 December 2025 to amount £186,197 from £170, 181 comparing to the last year. On the other hand, Fund Raising Cost & Overheads increased to amount £151,073 and the difference contributed to deficit this year. The charity organises Sunday worship services and emphasis was laid on increasing monthly donations and controlling costs.

There was an increase in funds during the current year of £32,770. Focus is to maintain and where possible to increase donation receipts.

Statement of trustees' responsibilities

The trustees (who are also directors of The Korean Church London for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable Company will continue in operation.

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Trustees

Mr. D S LEE

Trustee

Date: 18/OCT/2026

The Korean Church london

Independent examiner's report to the trustees on the unaudited financial statements of The Korean Church London.

I report on the accounts of The Korean Church London for the year ended 31 December 2025 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the Company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

MASOOD SHAHID 18.10.26

Chartered Accountants

Independent examiner
Falcon House
257 Burlington Road
New Malden
Surrey KT3 4NE

The Korean Church london

Income and expenditure account

For the year ended 31 December 2025

	Notes	2025 £	2024 £
Income		183,135	166,957
Operating expenditure		(153,427)	(143,417)
Operating surplus/(deficit)		29,708	23,540
Other income			
Interest receivable and similar income		3,062	3,224
		3,062	3,224
Interest payable and similar charges		32,770	26,764
Retained surplus/(deficit) for the financial year		32,770	26,764

The notes on pages 8 to 11 form an integral part of these financial statements.

The Korean Church london

Balance sheet

as at 31 December 2025

	Notes		2025		2024
		£	£	£	£
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		269,160		236,390	
		269,160		236,390	
Creditors: amounts falling due within one year	7	(1,800)		(1,800)	
Net current assets			267,360		234,590
Net assets			267,360		234,590
Funds					
Unrestricted income funds			267,360		234,590
Total funds			267,360		234,590

The Balance Sheet continues on the following page.

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Balance sheet (continued)

Trustees statements required by the Companies Act 2006

for the year ended 31 December 2025

In approving these financial statements as trustees of the Company, we hereby confirm:

(a) that for the year stated above, the Company was entitled to the exemption conferred by section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the Company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2025.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the Company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

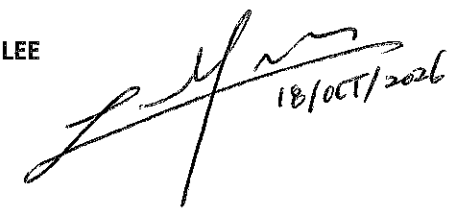
(2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by

Mr. D S LEE

Trustee



The notes on pages 8 to 11 form an integral part of these financial statements.

Notes to financial statements for the year ended 31 December 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	2025 Total £	2024 Total £
Donations	-	736
Grants receivable	-	-
	-	736
Donations and gifts		
Sunday Offering	34,662	43,111
Tithes	100,143	71,828
Thanks Giving	17,065	25,788
Salvation Offering	8,342	7,830
Missionary	618	1,180
Gift Aid	16,570	15,984
Special fund offering & others	5,734	500
	183,135	166,221

3. Investment income

	2025 Total £	2024 Total £
Other interest receivable	3,062	3,224
	3,062	3,224

4. Employees

Employment costs	2025 £	2024 £
Wages and salaries	76,896	65,771
Social security costs	-	-
Pension costs	1,018	1,018
Other costs	-	-
	77,914	66,789

No employee received emoluments of more than £60,000 (2024 : None).

Other pension costs above represent the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance cost and other recognised gains and losses.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

2025 Number	2024 Number
3	3

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Debtors

	2025 £	2024 £
Other debtors	-	-

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	-	-
Accruals and deferred income	1,800	1,800
	1,800	1,800

8. Unrestricted funds

	At 01 January 2025	Incoming resources	Outgoing resources	At 31 December 2024
	£	£	£	£
Unrestricted Fund	234,590	186,197	(153,427)	267,360

The following pages do not form part of the statutory accounts.

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Detailed statement of financial activities

For the year ended 31 December 2025

	2025 £	2024 £
Incoming resources		
Incoming resources from generating funds:		
Voluntary income		
Donations	183,135	166,957
Grants' receivable	-	
	183,135	166,957
Investment income		
Other interest receivable	3,062	3,224
	3,062	1,707
Total incoming resources from generating funds	186,197	163,446
Total incoming resources	186,197	163,446