COMPANY REGISTRATION NUMBER: 09357342
CHARITY REGISTRATION NUMBER: 1161542

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

JAVY AND CO LTD
Chartered Certified Accountants
127 Sewell Road
London
SE2 9DH

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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KINGDOM B. E. (KBE)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	KINGDOM B. E. (KBE)
Charity registration number	1161542
Company registration number	09357342
Principal office and registered office	11 Atkins Square Dalston Lane London England E8 1FA
The trustees	
	Dana Thompson David Harris
Independent examiner	Mr Johnson Akpebu - FCCA, MBA(Fin) 127 Sewell Road London SE2 9DH

Structure, governance and management

Kingdom B.E (KBE)is limited and governed by Memorandum and Articles of Association dated 14 December 2014. The Charity is registered with the Charity Commission under the Charities Act 2011, and the company is limited by guarantee under the Companies Act 2006.

Objectives and activities

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit of running a charity (PB2) '. Our work centres on delivering community assistance at many levels that are important to the target groups we serve. Namely, we aim to advance Christianity for all people, help sick babies and children, and support hungry and homeless people of all nationalities in the London Boroughs of Hackney, Tower Hamlets, Haringey, Newham, Waltham Forest, Greenwich, Croydon, and Greater London.

Strategic report

The following sections on achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Kingdom B.E. continues to rise with purpose, bringing creativity, mentorship, and social impact into everything we do. Our fashion line remains a bold expression of identity, and this year we are proud to be launching our new range of diverse dolls, an imaginative step towards inclusive storytelling and cultural representation.
Through our clothing, we also continue to support children who are living with cancer, something that sits very close to our hearts. We are delighted to share that we have partnered with a Scandinavian children's clothing company, BRANDS4KIDS and our collaboration is set to begin in January 2027. This partnership opens an exciting new chapter for us and allows our work to reach even more families.
Our relationship with Queen Mary University of London remains strong. We mentor both undergraduate and postgraduate students, with a new group of mentees joining us each year. Our support covers CV building, interview training and everything that helps prepare them for the world of work. We also welcome interns who gain real-world experience working on our projects, including Statement Clothes, the launch of our new dolls, and our clothing that supports children with cancer. We plan to extend this model to more universities and colleges, deepening our commitment to empowering young people. Feeding the homeless has become a central focus for us.
We have been running soup kitchens in Hackney, taking food out onto the streets, and reaching the elderly in our community. With the cost of nutritious food rising to such a harmful level, this work matters more than ever. In response to Shelter's findings on the scale of homelessness in London, including those in temporary housing, we are committed to growing our reach and standing alongside those who need it most.
When Jamaica was struck by Hurricane Melissa in 2025, our charity responded by sending donations of food, water, and shelter to support those most in need.
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Financial review

The total incoming resources for the year were £30,918 (2024: £ 12,375), which represents an increase of £18,543 on the previous year. The total resources expended for the year was £35,649 (2024: £ 19,496), which represents an increase of £16,153 on the previous year. The overall effect resulted in a deficit of £4,731 (2024: £7,121).

Plans for future periods

Our new book is now nearly complete, with only a couple of chapters left to write. Written to heal and restore marriages and families, it is intended to be a channel of hope for those with broken hearts and remains a cornerstone of our mission to uplift and transform lives.
Alongside its release, we will be launching authorship development and leadership courses. These offerings will be complemented by our upcoming television series and podcast, created to support and inspire families, marriages and communities through storytelling, a tool for guidance, strategies, and resilience towards purpose.

Looking ahead, we are committed to expanding our efforts. We plan to develop our regeneration programs further, incorporating music, drama, and singing to engage more young adults in community activities. These initiatives foster creativity and movement while raising funds to build All Stars Shine Drama School in Hackney, ensuring inclusivity for children with disabilities.

Our vision remains focused on creating meaningful Businesses that contribute to society while continuing to support our community through innovative and compassionate initiatives.

The trustees' annual report and the strategic report were approved on 20 October 2026 and signed on behalf of the board of trustees by:

Dana Thompson
Trustee

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of KINGDOM B. E. (KBE)

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of KINGDOM B. E. (KBE) ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the financial statements 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 accounts to be reached.

Mr Johnson Akpebu - FCCA, MBA(Fin)
Independent Examiner

127 Sewell Road
London
SE2 9DH

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	30,918	30,918	12,375
Total income		30,918	30,918	12,375
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**6**	2,846	2,846	2,638
Expenditure on charitable activities	**7,8**	32,803	32,803	16,858
Total expenditure		35,649	35,649	19,496
Net expenditure and net movement in funds		(4,731)	(4,731)	(7,121)
Reconciliation of funds				
Total funds brought forward		23,530	23,530	30,651
Total funds carried forward		18,799	18,799	23,530

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

The notes on pages 9 to 17 form part of these financial statements.

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**13**	64,279	70,439
Investments	**14**	9,683	9,683
		73,962	80,122
Current assets			
Cash at bank and in hand		28	367
Creditors: amounts falling due within one year	**16**	6,807	8,575
Net current liabilities		6,779	8,208
Total assets less current liabilities		67,183	71,914
Creditors: amounts falling due after more than one year	**17**	48,384	48,384
Net assets		18,799	23,530
Funds of the charity			
Unrestricted funds		18,799	23,530
Total charity funds	**18**	18,799	23,530

For the year ending 31 December 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 9 to 17 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2026, and are signed on behalf of the board by:

Dana Thompson
Trustee

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net expenditure		(4,731)	(7,121)
Adjustments for:			
Depreciation of tangible fixed assets		6,768	6,708
Accrued (income)/expenses		(600)	500
Changes in:			
Trade and other creditors		(160)	–
Cash generated from operations		1,277	87
Net cash from operating activities		1,277	87
Cash flows from investing activities			
Purchase of tangible assets		(608)	(1,253)
Net cash used in investing activities		(608)	(1,253)
Net increase/(decrease) in cash and cash equivalents		669	(1,166)
Cash and cash equivalents at beginning of year		(641)	525
Cash and cash equivalents at end of year	**15**	28	(641)

The notes on pages 9 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 11 Atkins Square, Dalston Lane, London, England, E8 1FA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	1% straight line
Long leasehold property	-	10% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

3. Accounting policies *(continued)*

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable, including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and therefore has no share capital. The liability of the members upon winding up of the company is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations- offerings, Tithes, and seeds	30,918	30,918	12,375	12,375

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	1,976	1,976	1,200	1,200
Costs of raising donations and legacies - Other type	870	870	1,438	1,438
	2,846	2,846	2,638	2,638

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Purchases & Bank charges	301	301	104	104
Support costs	32,502	32,502	16,754	16,754
	32,803	32,803	16,858	16,858

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Purchases & Bank charges	301	32,003	32,304	16,358
Governance costs	–	499	499	500
	301	32,502	32,803	16,858

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	6,768	6,708
Operating lease rentals	237	174

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500

11. Staff costs

The average head count of employees during the year was Nil (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	2	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

13. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Equipment £	**Total £**
Cost					
At 1 January 2025	38,872	39,431	16,412	7,340	102,055
Additions	–	–	–	608	608
At 31 December 2025	38,872	39,431	16,412	7,948	102,663
Depreciation					
At 1 January 2025	2,671	19,715	7,813	1,417	31,616
Charge for the year	388	3,944	1,641	795	6,768
At 31 December 2025	3,059	23,659	9,454	2,212	38,384
Carrying amount					
At 31 December 2025	35,813	15,772	6,958	5,736	64,279
At 31 December 2024	36,201	19,716	8,599	5,923	70,439

14. Investments

	Other investments £
Cost or valuation	
At 1 January 2025	9,683
Additions	–
At 31 December 2025	9,683
Impairment	
At 1 January 2025 and 31 December 2025	–
Carrying amount	
At 31 December 2025	9,683
At 31 December 2024	9,683

All investments shown above are held at valuation.

15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	28	367
Bank overdrafts	–	(1,008)
	28	(641)

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	–	1,008
Accruals and deferred income	1,400	2,000
Other creditors	5,407	5,567
	6,807	8,575

17. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	48,384	48,384

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	23,530	30,918	(35,649)	18,799

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	30,651	12,375	(19,496)	23,530

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	64,279	64,279
Investments	9,683	9,683
Current assets	28	28
Creditors less than 1 year	(6,807)	(6,807)
Creditors greater than 1 year	(48,384)	(48,384)
Net assets	18,799	18,799

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	70,439	70,439
Investments	9,683	9,683
Current assets	367	367
Creditors less than 1 year	(8,575)	(8,575)
Creditors greater than 1 year	(48,384)	(48,384)
Net assets	23,530	23,530

20. Analysis of changes in net debt

	At 1 Jan 2025 £	Cash flows £	**At 31 Dec 2025 £**
Cash at bank and in hand	367	(339)	28
Bank overdrafts	(1,008)	1,008	–
Debt due after one year	(48,384)	–	(48,384)
	(49,025)	669	(48,356)

The following pages do not form part of the financial statements.

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations- offerings, Tithes, and seeds	30,918	12,375
Total income	30,918	12,375
Expenditure		
Costs of raising donations and legacies		
Other office costs	870	1,438
	1,976	1,200
	2,846	2,638
Expenditure on charitable activities		
Purchases	266	101
Operating leases	237	174
Rent	341	104
Other establishment	1,376	111
Other motor/travel costs	3,978	1,576
Legal and professional fees	16,591	5,807
Telephone	1,976	2,132
Other office costs	617	143
Depreciation	6,768	6,707
Website, advert & publicity	652	–
Bank charges & interest	1	3
	32,803	16,858
Total expenditure	35,649	19,496
Net expenditure	(4,731)	(7,121)

KINGDOM B. E. (KBE)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - Cost of donations & legacies	1,976	1,200
Costs of raising donations and legacies -		
Other type - General expenses	870	1,438
Costs of raising donations and legacies	2,846	2,638
Expenditure on charitable activities		
Purchases & Bank charges		
Activities undertaken directly		
Direct charitable activity - Purchases	266	101
Direct charitable activity - legal and professional fees	34	–
Direct charitable activity - Bank charges & interest	1	3
	301	104
Support costs		
Support charitable activity - Subscriptions	237	174
Support charitable activity - Rent & premises expenses	341	104
Support charitable activity - Office expenses	1,376	111
Support charitable activity - Travel & accommodation expenses	3,978	1,576
Support charitable activity - Training & development	16,058	5,307
Support charitable activity - Telephone & internet	1,976	2,132
Support charitable activity - Printing & stationery	617	143
Support charitable activity - depreciation	6,768	6,707
Support charitable activity - Website, advertisement & publicity	652	–
	32,003	16,254
Governance costs		
Governance costs - accountancy fees	500	500
Expenditure on charitable activities	32,803	16,858