Company registration number 11599219 (England and Wales)

Charity registration number 1184125 (England and Wales)

KINGDOMCITY UNITED KINGDOM LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Caladine

Chartered Certified Accountants

KINGDOMCITY UNITED KINGDOM LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Dique Mr E J R Henden Mr M A Varughese Mr O Jacobsson
Charity number	1184125
Company number	11599219
Principal address	The Fulham Boys School 532 Fulham Road London SW6 5PY
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Accountants and Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Solicitors	Pothecary Witham Weld 84 Eccleston Square Pimlico London SW1V 1PX

KINGDOMCITY UNITED KINGDOM LIMITED

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KINGDOMCITY UNITED KINGDOM LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual 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 Church's Memorandum and Articles of Association, the Companies Act 2006 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)".

Objectives and activities
The Church's objects are:

- To propagate the message of the Christian faith as expressed in the Bible in accord with the Great Commission of Christ (Mark 16:15-18).
- To arrange, organize, conduct retreats, meetings, conventions, conferences, Gospel concerts and otherwise for the purpose of proclaiming the Gospel of our Lord Jesus and sharing in Christian fellowship.
- To engage in Evangelism and Christian education by various means, such as public meetings, films, radio, television, printed page, compact discs, digital, electronic and other means of communication.
- To establish self-governing local Churches, according to the New Testament pattern, subject to pre-endorsement of the Apostolic Oversight.
- To provide Christian education for all and to encourage training for active ministry at home and abroad.
- To provide practical Christian assistance to those in need by way of food, clothing and shelter, rehabilitation accommodation, homes for the aged and constructive counsel and anything else that the Board of Directors see as being in harmony with its responsibilities.
- To support missionary enterprise in other lands with a view to establishing indigenous local Churches, subject to pre-endorsement of the Apostolic Oversight.
- To encourage and maintain an attitude of Christian fellowship toward all believers in Christ irrespective of doctrine or denominational differences.
- To honour all civil governing authorities according to the scriptures.
- To employ people either voluntarily or for compensation to carry out the objects and purposes of the charity.
- To use the income and property of the charity wheresoever derived solely to promote its objects.

There has been no change in these during the period.

Activities undertaken in order to achieve our objectives are as follows:

- Weekly Sunday services with a relational focus on connection and building community.
- Fortnightly home groups called ‘Connect Groups’, which helps people to be part of a smaller community group within our church, so people can make friends and have a local support network.
- Monthly meetings including prayer meetings, to provide spiritual support and prayer.
- Volunteer team training nights called ‘Carrier Nights’ and department training nights, to equip people in new skills and empowering them to serve and to bring the reality of God to their world.

We are continually looking to reach out to more people and share with them the message of Jesus Christ and helping to connect people who are feeling isolated and lonely.

Public benefit
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Achievements and performance

Significant activities and achievements against objectives

During 2025, Kingdomcity United Kingdom Ltd continued to strengthen its foundations through intentional discipleship, leadership development, and training of Carriers. Connect Groups remained a key focus and became stronger and more stable throughout the year.

Our Christmas outreach initiatives and New Year celebrations achieved strong attendance and engagement. Outreach efforts expanded through the distribution of 200 boxes of mince pies across local neighborhoods via our Connect Groups, together with 50 Christmas hampers provided to residents of Westin Care Home.

Following the transition of a key staff member, Dan Chan, back to Australia, Kingdomcity invested in relocating Pastors Matt and Lisa Fielder to the United Kingdom as part of its strategic plan. Their leadership has strengthened both the London and Bristol campuses and enhanced our capacity to support and influence the wider European region.

The London campus experienced a period of slower growth than anticipated, particularly in relation to Connect Groups and new attendees. As a result, the campus has remained focused on leadership development among Carriers, with an emphasis on fostering greater ownership, participation, and engagement. A comprehensive database review and clean-up was also undertaken to ensure records accurately reflect the current congregation and enable effective follow-up, particularly for new attendees. We view this season as an opportunity to rebuild, strengthen, and refresh the campus. We also continue to believe that securing a new venue will contribute significantly to the long-term stability and growth of the campus.

The Bristol campus experienced tangible growth, particularly in Sunday service attendance, following the move to a new venue at Fairfield High School. Service times were also changed from 4:00 p.m. to 10:30 a.m. These changes resulted in a noticeable shift in the campus demographic, from predominantly students and young professionals to a growing number of families, and from a city-center focus to a more residential community setting. As a result, participation in the kid's program increased by 250% compared to the beginning of the year. In addition, a new Connect Group was established. We believe the campus will continue to grow across all generations, and we anticipate significant fruit as we faithfully steward what has been entrusted to us.

Key Highlights from 2025

- Successfully expanded community outreach initiatives across London and Bristol, distributing 50 Christmas hampers and 200 boxes of mince pies, strengthening community engagement and supporting residents during the festive season.
- Strengthened the leadership capacity of the United Kingdom and wider European region through the strategic relocation of Pastors Matt and Lisa Fielder, providing increased pastoral oversight, leadership development, and support for campus growth.
- Continued investment in leadership development and discipleship through Carriers and Connect Groups, resulting in stronger engagement, greater stability, and increased ownership across the church community.
- Undertook a comprehensive database review and clean-up process to improve the accuracy of member records, strengthen follow-up processes, and enhance engagement with new attendees.
- Bristol campus experienced significant growth following the relocation to Fairfield High School and the transition to a morning service, resulting in a broader demographic reach and a 250% increase in participation within the kid's program.
- Maintained a strategic focus on strengthening foundations across both campuses through intentional leadership development, discipleship, and training initiatives.

Financial review

Total income for the year amounted to £787,053 (2024: £699,879) with expenditure of £675,167 (2024: £547,165) leading to an overall surplus on the General fund for the year of £111,886 (2024: £152,714).

All income was unrestricted. Unrestricted funds carried forward amounted to £637,401 (2024: £525,515)

Reserves policy

The unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three to six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. Reserves at the balance sheet date were £574,807 which is above the desired level.

Major risks

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Church is a company limited by guarantee incorporated on 2 October 2018, registration no. 11599219 and is registered with the Charity Commission in England and Wales, registration no. 1184125.

The Church is overseen by the Trustees with day to day running delegated to the Lead Pastor. The charity is one of the local Churches accepted by the Apostolic Oversight of Kingdomcity Global Limited (Jan-Jun 2025) and GBL-KC Limited as Trustee for Kingdomcity Global (Jul 2025 onwards). As such the Apostolic Oversight retain the ultimate spiritual authority over all matters within local Churches.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Dique
Mr E J R Henden
Mr M A Varughese
Mr O Jacobsson

Recruitment and appointment of trustees

Prospective trustees are recommended for appointment by the local Lead Pastor. All trustees must meet specific character requirements to be appointed to the office of trustee, best evidenced by the Lead Pastor's observations of the proposed trustee's conduct within and outside of Church life.

Once the trustees have considered the recommendation, the trustee will proceed to nominate the proposed trustee for appointment, to the Senior Leader. Should the Senior Leader approve of the appointment in principle, the Senior Leader will nominate the trustee for appointment to the board. The trustees will collectively discuss the appointment and table the same for the next board meeting, at which the appointment will be recorded by ordinary resolution.

The Church is overseen by Kingdomcity Global Limited (Jan-Jun 2025) and GBL-KC Limited as Trustee for Kingdomcity Global (Jul 2025 onwards). The Directors of the respective entities, also known as Apostolic Oversight, provide spiritual guidance, dispute resolution, etc. to the local Church. The Board is led by a Senior Leader who is also Chair. At a local level, Kingdomcity Global Limited (Jan-Jun 2025) and GBL-KC Limited as Trustee for Kingdomcity Global (Jul 2025 onwards) is represented by having 2-3 Directors on each local Church Board, including the Senior Leader.

The Governance of Kingdomcity United Kingdom comprises of:

1. Board of Trustees
This comprises between at least 3 board members.
Board members are not employed by the local Church.
Board members are responsible for confirming audit report (correctly reflecting financial statements) and for approving the Church budget.
The Senior Leader is Chair of local Church board.

2. Spiritual Oversight
This is undertaken by 3-5 Church members who are not employed by the local Church.
This group is also involved with major decisions.

3. Executive Team
These are a group of 1-5 members, who are employed by the local Church.

Collectively 1-3 above are referred to as the Eldership (members) of the local Church, who meet collectively for the AGM and as needed at other times.

Only executive team members can be paid a salary. Members are nominated by the Senior Leader and their appointment/dismissal confirmed by the board.

The Trustees' report was approved by the Board of Trustees.



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Mr O Jacobsson
Trustee

Date: .13/08/2026.....

KINGDOMCITY UNITED KINGDOM LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of Kingdomcity United Kingdom Limited for the purpose of company law, 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).

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 Church and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Church will continue in operation.

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

KINGDOMCITY UNITED KINGDOM LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KINGDOMCITY UNITED KINGDOM LIMITED

I report to the Trustees on my examination of the financial statements of Kingdomcity United Kingdom Limited (the Church) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Church (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.

Having satisfied myself that the financial statements of the Church are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Church's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the Church as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 13/08/2026.....

KINGDOMCITY UNITED KINGDOM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	694,574	662,187
Charitable activities	**4**	29,400	26,390
Other trading activities	**5**	46,330	970
Investments	**6**	10,249	10,332
Other income	**7**	6,500	-
Total income		787,053	699,879
Expenditure on:			
Charitable activities	**8**	674,491	525,284
Other expenditure	**13**	676	21,881
Total expenditure		675,167	547,165
Net income and movement in funds		111,886	152,714
Reconciliation of funds:			
Fund balances at 1 January 2025		525,515	372,801
Fund balances at 31 December 2025		637,401	525,515

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

KINGDOMCITY UNITED KINGDOM LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	**15**		62,594		34,982
Current assets					
Trade and other receivables	**16**	88,078		84,222	
Cash at bank and in hand		556,039		430,086	
		644,117		514,308	
Current liabilities	**17**	(69,310)		(23,775)	
Net current assets			574,807		490,533
Total assets less current liabilities			637,401		525,515
The funds of the Church					
Unrestricted funds	**19**		637,401		525,515
			637,401		525,515

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 15/07/2026.....

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Mr O Jacobsson

Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Kingdomcity United Kingdom Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. The Church's correspondence address is 532 Fulham Road Place, London, SW6 5PY.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Church's Memorandum and Articles of Association, the Companies Act 2006 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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies (Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements	25-33% Straight line
AV equipment	20-33% Straight line
Service equipment	15-50% Straight line
IT equipment	33% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	694,574	662,187
Donations and gifts		
Donations and Gifts	392,788	402,372
Gift Aid recovered	82,049	83,614
Special Offerings	219,737	176,201
	694,574	662,187

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Special event income	28,417	24,185
Miracle Offering Lunch income	983	2,205
	29,400	26,390

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Insurance payout	44,849	-
Cafe income	1,481	970
Other trading activities	46,330	970

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,249	10,332

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	6,500	-

8 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Direct costs		
Staff costs	91,776	64,716
Depreciation and impairment	19,215	15,094
Church running expenses	26,286	20,123
Postage, printing and stationary	2,127	5,784
Travel, subsistence and accommodation	3,893	2,026
Small equipment and repairs	346	1,484
Licences and subscriptions	2,761	3,716
IT maintenance and general	269	71
Café expense	1,365	602
Auditorium hire	100,275	102,118
Manse costs	34,100	32,550
Sunday service costs	45,825	31,355
Creative programmes	6,646	13,072
Guest ministry	1,337	4,121
MO mission support	161,584	106,446
Greenhouse expenses	4,449	1,758
Staff training and expenses	11,896	2,511
Vehicle rental	8,090	7,316
Special events	31,066	24,631
Telephone and internet	905	988
Donation expenses	12,400	-
	566,611	440,482
Share of support and governance costs (see note 9)		
Support	104,618	81,291
Governance	3,262	3,511
	674,491	525,284
Analysis by fund		
Unrestricted funds	674,491	525,284

9 Support costs allocated to activities

	2025	2024
	£	£
Insurance	4,077	2,685
Gain/ loss on foreign exchange	389	(1,756)
Rent	36,742	23,444
Kingdomcity Global dues	44,849	46,313
Administration support	8,160	7,440
Bank charges	1,781	1,603
Online giving fees	1,539	1,562
Head office rental	7,081	-
Governance costs	3,262	3,511
	107,880	84,802
Analysed between:		
Charitable activities	107,880	84,802

Governance costs comprise:	2025 £	2024 £
Independent examination fees	780	720
Accountancy	1,440	1,380
Legal and professional	1,042	1,411
	3,262	3,511

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	780	720
Depreciation of owned property, plant and equipment	19,215	15,094
Loss on disposal of property, plant and equipment	676	21,881

11 Trustees

One trustee had expenses reimbursed during the year for travel and subsistence totalling £609 (2024: £50).

No other Trustee (or any persons connected with them) received any remuneration or benefits from the Church during the year.

The Trustees (and connected persons) donated an aggregate sum of £144,378 (2024: £143,904) to the Church during the period.

During the year, the charity purchased catering services from The Bountiful Table, a business owned by the wife of a Trustee. The total amount purchased in the year was £183 (2024: £891).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	2

Employment costs	2025 £	2024 £
Wages and salaries	88,599	62,859
Social security costs	1,384	-
Other pension costs	1,793	1,857
	91,776	64,716

There were no employees whose annual remuneration was more than £60,000.

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	676	21,881
	676	21,881

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Property, plant and equipment

	Leasehold improvements	AV equipment	Service equipment	IT equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	16,626	29,835	42,815	10,196	15,598	115,070
Additions	-	31,917	9,989	5,597	-	47,503
Disposals	-	(899)	-	-	-	(899)
At 31 December 2025	16,626	60,853	52,804	15,793	15,598	161,674
Depreciation and impairment						
At 1 January 2025	14,883	17,142	36,466	8,217	3,380	80,088
Depreciation charged in the year	712	10,354	3,508	1,522	3,119	19,215
Eliminated in respect of disposals	-	(223)	-	-	-	(223)
At 31 December 2025	15,595	27,273	39,974	9,739	6,499	99,080
Carrying amount						
At 31 December 2025	1,031	33,580	12,830	6,054	9,099	62,594
At 31 December 2024	1,743	12,693	6,349	1,979	12,218	34,982

16 Trade and other receivables

	2025	2024
Amounts falling due within one year:	£	£
Trade receivables	13,655	308
Rent deposits	6,831	3,557
Other receivables	-	23
Prepayments and accrued income	67,592	80,334
	88,078	84,222

17 Current liabilities

	2025	2024
	£	£
Other taxation and social security	982	871
Trade payables	-	1,709
Other payables	63,996	15,821
Accruals and deferred income	4,332	5,374
	69,310	23,775

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	1,793	1,857

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	525,515	787,053	(675,167)	637,401

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	372,801	699,879	(547,165)	525,515

20 Related party transactions

Kingdomcity UK Limited, through its affiliation with Kingdomcity Global Limited (Jan-Jun 2025) and GBL-KC Limited as Trustee for Kingdomcity Global (Jul 2025 onwards), received services from Kingdomcity Global Limited (Jan-Jun 2025) and GBL-KC Limited as Trustee for Kingdomcity Global (Jul 2025 onwards) and paid for such services, by way of a Due, for a transaction value of £23,203 (Jan-Jun) and £21,646 (Jul-Dec) (2024: £46,313).

In addition, Kingdomcity UK Limited provided support to GBL-KC Limited as Trustee for Kingdomcity Global, as part of the Miracle Offering to support the establishment of new churches and missional causes £122,408 (2024: £98,080).

As at the balance sheet date, total amount pledged to GBL-KC Limited As Trustee Kingdomcity Global and other Kingdomcity entities was £56,197 (2024: £15,821). In addition, the total amount due from GBL-KC Limited As Trustee For Kingdomcity Global and other Kingdomcity organisations was £13,655 (2024: £23).