REGISTERED CHARITY NUMBER: 1203561

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

LONDON YANGMOORY KOREAN CHURCH

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

LONDON YANGMOORY KOREAN CHURCH

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for the Year Ended 31 December 2025

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LONDON YANGMOORY KOREAN 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 advancement of the Christian faith according to the principles of the presbyterian denomination.

Significant activities

The principal fund raising 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 charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims; that are for the public benefit. The Trustees confirms that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities on page 4.

Total income for the year was £189,288 (2024: £93,140). Expenditure on charitable activities, including other costs, was £100,926 (2024: £106,059). This gave net income of £88,362 for the year ended 31 December 2025, compared with net expenditure of £12,919 in 2024.

Total funds at 31 December 2025 were £137,595 (2024: £49,233).

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objective even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, constitution.

Risk management

The trustees have a duty to identify and review the risks to which charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1203561

Principal address

Childs Hill Baptish Church
Mortmer Close
London
NW2 2JY

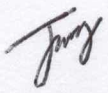
Trustees

J J Jung
J H Lee
K Lee
G S Jeong

REFERENCE AND ADMINISTRATIVE DETAILS

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 30 October 2026 and signed on its behalf by:



J J Jung - Trustee

Independent Examiner's Report to the Trustees of
LONDON YANGMOORY KOREAN CHURCH

Independent examiner's report to the trustees of LONDON YANGMOORY KOREAN CHURCH
I report to the charity trustees on my examination of the accounts of LONDON YANGMOORY KOREAN 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
The Association of Chartered Certified Accountants

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

30 October 2026

LONDON YANGMOORY KOREAN CHURCH

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		187,614	93,140
Investment income	2	1,674	-
Total		189,288	93,140
EXPENDITURE ON			
Charitable activities			
Charitable activities		100,926	106,059
NET INCOME/(EXPENDITURE)		88,362	(12,919)
RECONCILIATION OF FUNDS			
Total funds brought forward		49,233	62,152
TOTAL FUNDS CARRIED FORWARD		137,595	49,233

The notes form part of these financial statements

LONDON YANGMOORY KOREAN CHURCH

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		138,399	51,239
CREDITORS			
Amounts falling due within one year	6	(804)	(2,006)
NET CURRENT ASSETS		137,595	49,233
TOTAL ASSETS LESS CURRENT LIABILITIES		137,595	49,233
NET ASSETS		137,595	49,233
FUNDS	7		
Unrestricted funds		137,595	49,233
TOTAL FUNDS		137,595	49,233

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 and were signed on its behalf by:

J H Lee - 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.

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.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	1,674	-

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.

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4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	93,140
EXPENDITURE ON	
Charitable activities	
Charitable activities	106,059
NET INCOME/(EXPENDITURE)	(12,919)
RECONCILIATION OF FUNDS	
Total funds brought forward	62,152
TOTAL FUNDS CARRIED FORWARD	49,233

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Taxation and social security	804	566
Other creditors	-	1,440
	804	2,006

7. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Charitable	49,233	88,362	137,595
TOTAL FUNDS	49,233	88,362	137,595

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Charitable	189,288	(100,926)	88,362
TOTAL FUNDS	189,288	(100,926)	88,362

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	62,152	(12,919)	49,233
TOTAL FUNDS	62,152	(12,919)	49,233

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	93,140	(106,059)	(12,919)
TOTAL FUNDS	93,140	(106,059)	(12,919)

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 funds	62,152	75,443	137,595
TOTAL FUNDS	62,152	75,443	137,595

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	282,428	(206,985)	75,443
TOTAL FUNDS	282,428	(206,985)	75,443

continued...

8. RELATED PARTY DISCLOSURES

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

LONDON YANGMOORY KOREAN 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	187,614	93,140
Investment income		
Deposit account interest	1,674	-
Total incoming resources	189,288	93,140
EXPENDITURE		
Charitable activities		
Wages	17,608	17,461
Rent, rates and water	34,087	39,160
Mission Support	17,418	15,665
Speakers	750	1,700
Education support	6,110	10,326
Project and event costs	6,855	8,663
Other church expenses	5,831	2,987
Food and hospitality	2,819	2,265
	91,478	98,227
Support costs		
Management		
Motor and travelling	5,507	5,446
Printing, post and stationery	2,559	1,348
Bank charges	347	318
	8,413	7,112
Governance costs		
Accountancy and legal fees	1,035	720
Total resources expended	100,926	106,059
Net income/(expenditure)	88,362	(12,919)