

Company registration number: 05998496

Charity registration number: 1118251

Kings People's Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG



Kings People's Church

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Kings People's Church

Reference and Administrative Details

Trustees	Mr A Bladen
	Mr P Denney
	Mr A Dougherty
	Mrs R Eden
	Mrs R Fisher
	Mr I J Scholes
Charity Registration Number	1118251
Company Registration Number	05998496
	The charity is incorporated in England and Wales.
Registered Office	The Mill Bury Road Bolton BL2 6QE
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Barclays 1 - 5 Market Street Bolton BL1 1BU

Kings People's Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024.

Trustees

Mr A Bladen

Mr P Denney

Mr A Dougherty

Mrs R Eden

Mrs R Fisher

Mr I J Scholes

Mr D M Smith (resigned 29/01/2025)

Introduction

Kings Church is a lively, thriving community, embracing people from every generation and walk of life. With seven congregations meeting across the North West, we believe that church should be a vibrant, life-filled space where individuals are energised and equipped to fulfil the purpose for which God created them. We are committed to serving the communities in which each of our congregations are based, undertaking activities to build and foster deep and meaningful relationships and connections in accordance with our Christian faith.

Structure, governance and management

Kings People's Church (also known as Kings Church) is incorporated as a charitable company limited by guarantee and governed by its Memorandum and Articles of Association. It is also a registered charity with charity number 1118251.

Governance of the organisation resides with the trustees who are responsible for:

- **Strategic Oversight:** Ensuring the organisation operates within the Vision set by the Core Team.
- **Leadership Accountability:** Holding leaders, including the Core Team, accountable for the performance of the organisation and effective management of the staff team.
- **Financial Stewardship and Resource Allocation:** Overseeing the financial health of the organisation, ensuring funds are managed prudently and align with the charity's vision and values. Ensuring resources are allocated effectively to achieve the charity's objectives.
- **Compliance:** Ensuring the charity complies with all legal and regulatory requirements.
- **Risk Management:** Identifying and managing risks to the organisation's operations and reputation.
- **Governance and Ethics:** Upholding high standards of governance and ethical behaviour within the organisation.
- **Impact Assessment:** Monitoring and evaluating the impact of the charity's activities to ensure they meet the intended goals.
- **Policy Development:** Developing and approving key policies to guide the organisation's operations and activities.
- **Stakeholder Engagement:** Engaging with stakeholders, including donors, beneficiaries, and the community, to build trust and support.

Kings People's Church

Trustees' Report

Governance, structure and management are continually monitored by the board, and revised governance policies have been written and implemented over the past financial year. The church are seeking to expand the expertise on its board of Trustees and are considering future appointments in 2025 in line with Charity Commission guidance.

The trustees make decisions about strategic matters such as buildings, finance, staff appointments, setting pay and remuneration of the charity's staff and key personnel.

The Core Team has spiritual oversight of the organisation and makes decisions about church activities and direction in accordance with the Vision. The Core Team was expanded in December 2023 to deepen the breadth of experience of the eldership of the church. The Core Team and Trustees work closely together in the overall running and oversight of the church, with the Core Team having particular responsibility in the following areas:

- **Spiritual Leadership:** Provide spiritual guidance and oversight to the congregation, ensuring that the church's teachings and practices align with biblical principles.
- **Visionary Guidance:** Setting the Vision of Kings Church, and providing general direction and oversight as to our key areas of focus as a church.
- **Pastoral Care:** Oversight over pastoral support and care to church members.
- **Teaching and Preaching:** Setting the doctrine of Kings Church, ensuring teaching and preaching is undertaken by spiritually mature leaders who are accountable to the Core Team, nurturing the spiritual growth of the congregation.
- **Governance:** Participate in the governance and decision-making processes of the church, providing direction and wisdom and working closely with the Trustees.
- **Prayer and Intercession:** Lead and engage in prayer and intercession for the church, its members, and the broader community.
- **Community Engagement:** Represent the church in the wider community and encourage outreach and service initiatives.

Kings Church is affiliated to the Assemblies of God (AOG) to whom we look for good practice in both spiritual and operating activities. Senior Pastor Derek Smith was appointed to the National Leadership Team of AOG in 2023 with a focus on the area of Church Health. His appointment was approved at board level so as not to compromise ongoing activities of Kings People's Church and services delivered to users.

Objectives and activities

The objects of the church are to:

- Advance the Christian Faith in accordance with the Statement of Beliefs, in Bolton, Blackpool, Liverpool, Salford, Wigan, Warrington and the Persian community based in Bolton, and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
- To provide and assist in the provision of facilities for the benefit of the community in which each of its congregations are based and the surrounding neighbourhood, which facilities may, without limitation, include the provision of food, childcare services and meetings, lectures, classes and other forms of education, training in life skills, recreation and leisure-time occupation without distinction of race, sex, political, religious or other opinion and with the objective of improving the conditions of life for the said inhabitants as the trustees may from time to time think fit.
- Through our Sunday services and midweek programme, training events and other activities, our aim is to bring adults, young people and children into a greater spiritual, intellectual and moral awareness and to advance the practical application of Christianity.
- We seek both to mobilise the people of God and express the love of God to those within and outside our congregation through all of our church activities.

Kings People's Church

Trustees' Report

- We expect to see people's lives changed for the better as they experience God's help in their daily lives and the companionship and practical help of others in our supportive groups and gatherings.
- We expect people to be better equipped in life skills through our training and education. We also expect beneficial changes in the lives of those both within and outside our congregation who receive practical help or gifts of food and clothing and of those who receive help from gifts made to overseas aid and famine relief.

Our vision statement is:

Kings Church exists to establish
Jesus-centred faith communities that
Reach, Teach, Lead and Release.

All other charitable activities undertaken by the church are to further the attainment of the Vision and the above objectives.

Activities and Achievements

In 2024, Kings Church embarked on a significant journey of consolidation, following the launch of our new Vision Statement in 2023. This year has been characterised by the implementation and adoption of a new staff handbook and new policies and procedures across our organisation, aimed at fortifying our foundation and enhancing our operational efficiency.

Our primary focus has been on refining and excelling in the areas where we truly shine, concentrating our efforts and resources on what we do best.

We have seen attendance at all of our campuses grow over the past year. Over 900 people call Kings their home, and attend one of our church services each week. In April this year, we were thrilled to launch our seventh campus, Kings Church Warrington. This exciting expansion was made possible through a merger with an existing church community in Warrington, known as Urban Church. The senior leadership of Urban Church sought to expand their congregation and enhance their impact within the Warrington community. Recognising our shared vision, values, and charitable objectives, they chose to partner with Kings Church, allowing us to unite our strengths and further our mission together.

In 2024, Kings Church celebrated a momentous achievement with the launch of our worship album, 'Yeshua'. This collection of original songs, written and performed by members of our Persian campus, marks the first ever Farsi-speaking worship album to be streamed globally. We are incredibly proud of this accomplishment, which not only showcases the talent and dedication of our Persian campus but also enables us to reach and inspire communities worldwide.

In April we were excited to welcome new campus pastors to lead our growing Blackpool campus. In particular, the new pastors have overseen the launch of a second Sunday service dedicated to serving the large Filipino community in Blackpool.

We are committed to the development of our leaders across Kings Church, and are proud to partner with AOG funding training on the 'Ministers in Training' programme for 7 of our leaders across our campuses.

Historically, Kings Church has partnered with the Caleb Foundation and New Life Church in Oradea, Romania, sending teams on short-term mission to the communities there. For the first time since COVID travel restrictions abruptly halted this ministry, we were able to send a team again to serve the community in Romania.

Internationally, our Persian Campus were able to partner with Hoop Church in Germany to run another successful revival conference.

Kings People's Church

Trustees' Report

We launched Compassion Sunday across all our campuses, and as a church collectively agreed to sponsor 79 new children through the Compassion programme.

Our Secret Angels ministry, which has been established to serve and provide for the communities in which our congregations are based, re-launched under new branding and with a refreshed vision. Each campus has a dedicated volunteer ambassador for Secret Angels, and the re-launch saw the number of regular supporters more than double.

We continue with our regular discipleship and community activities, each campus running connect groups, toddler groups and coffee mornings (in various guises) to serve both their congregations and campuses. We are further developing our community partnerships. Our Community Grocery partnership with the Message Trust continues at our locations in Bolton and Blackpool, giving much needed provision to the community there.

We remain proud of our young people and children's ministry. Our Encounter Youth programme for ages 11-18's runs every Friday night and sees attendance not only from the young people who regularly attend Kings Church on a Sunday, but also from other teenagers from across the North West and in the communities in which we operate. The youth week away in April 2024 was run in conjunction with Wave Church in Cornwall and was attended by over 120 young people. Additionally, our children's weekend away, 'wild and free' was attended by 70 young people.

Volunteers

At Kings People's Church, our dedicated volunteers are the heart and soul of our community. Each Sunday service across our campuses is made possible through the tireless efforts of nearly 250 committed volunteers. These individuals embody the very spirit of our church's vision.

Our midweek activities thrive under the leadership of our passionate volunteers. They are rigorously vetted, with DBS checks conducted where necessary, and receive continued training and guidance. This ensures that every volunteer is well-prepared to contribute meaningfully to our community. Furthermore, our charity and local community outreach initiatives are driven by our volunteers. These activities are expertly coordinated by a paid staff member, ensuring that our outreach is impactful and well-organised.

The invaluable contribution of our volunteers is a testament to the strength of our church community. Their dedication allows us to continually fulfil our mission and make a positive impact both within and beyond our church.

Financial review

Tithes and offerings across the organisation enjoyed good growth with the Persian campus enjoying a second successive year of strong growth. The Salford campus also enjoyed a very positive year. The flagship Bolton campus' levels of giving remained healthy and improved on 2023. It remains the strongest campus numerically in terms of giving and really supports the campus model of Kings Church.

The addition of our seventh campus, Kings Church Warrington, went well. The campus enjoyed a very encouraging start and is expected to go from strength to strength. The building at Warrington, formerly belonging to charity Oasis Warrington, known as Urban Church, transferred to Kings in April 2025 further adding to our portfolio.

In 2024 the organisation was able to complete loan repayments and subsequently purchase some large capital items including the audio visual equipment and air conditioning systems at The Mill, home to the Bolton and Persian campuses and the organisation's headquarters. Consolidation of the organisations' debt has helped to streamline our expenses as we face the commercial pressures of ever-rising costs.

Kings People's Church

Trustees' Report

The Trustees consider that the continued development of The Mill premises will attract further business opportunities and will enable us to achieve our ambitions to provide hope and help to people in our local community and beyond providing new space not only for our 0-18s programme but also significant increase in our community outreach programmes.

Blackpool, Warrington and Salford assets provide significant opportunity for community outreach development and room hire business to fund the costs of the buildings, with a view that donations will be spent on ministry and mission.

At the end of the year the financial statements showed a surplus of £134,805 (2023: deficit of £150,336) of which £120,369 was unrestricted and £14,436 was restricted.

The funds carried forward at the year end totalled £851,035 made of up £809,428 unrestricted funds and £41,607 restricted funds.

Reserves policy

As part of the ongoing governance review, the reserves policy was updated in January 2023 as follows:

The church aims to maintain free and available reserves equating to 10% of the annual net operating costs. Reserves will be re-assessed regularly and specifically in the following circumstances:

- A significant change in the core operations of Kings Church;
- Information coming to light that casts doubt on future income flows;
- A significant change to the wider environment in which Kings Church operates, including the overarching economic climate;
- Annually, in the event that no other re-assessment has taken place.

Events after the reporting period

During the year, the charity merged with another church in Warrington (Urban Church). As part of the merger the charity took ownership of the property, however due to issues with the mortgage and the Church Of England having a lot of the information needed to complete the transfer, it took a while for it to fully complete. The mortgage was not officially completed until April 2025, at which point the property became the legal responsibility of the charity.

Fundraising

The majority of funds have traditionally come as voluntary donations (tithes & offerings). As our community engagement is part of our core activities, we rely on voluntary donations to meet the majority of our expenditure. There has been no professional fundraising in respect of ordinary activities.

Related parties

The church maintains good working relationships with other churches and community outreach groups in the areas surrounding our campus locations, and also nationally. There is regular co-operation in pursuit of our mutual charitable objectives. None of these are deemed to be related parties.

Public benefit disclosure

Throughout the reporting period, the activities of the charity have been centred on six campus locations - Bolton, Blackpool, Wigan, Salford, Warrington and Liverpool. All of the activities of the charity are deemed to be in the interest of the public benefit. Our governing document requires that our activities include the provision of facilities expressly for the benefit of people in the communities where we are located. All our community engagement activities have this as the primary objective. We work closely with The Message Trust in our Community Grocery at both The Mill, Bolton and Blackpool.

Kings People's Church

Trustees' Report

Kings Church continues to expand and review the efficacy of its activities and in April 2024 the trustees were delighted to launch a new campus in Warrington. In accordance with Charity Commission guidelines and procedures, Kings People's Church merged with an existing church community in Warrington, called Urban Church (operating under charity Oasis Warrington). The senior leadership of Urban Church wished to grow their congregation and impact in the community of Warrington and chose to partner with Kings as a charity aligned with its own vision, values and charitable objectives. Throughout the reporting period the two charities have merged activities and resources under the heading of Kings Church, Warrington Campus. A full legal merger of the charities will be completed in the first few months of 2025.

Other examples of the commitment to meeting our public interest objectives include the ministries of Christians Against Poverty (money management), Secret Angels, Clothes Bank, Love Does, Who Let the Dads Out, Community café and Connect groups, Community events, Warm Spaces, Community Locker, Coffee mornings, Mini-Giants (parent & toddler midweek groups), Cooking at Kings, Neon nights, family fun days throughout the year, summer holiday kids' clubs, and family film nights.

Social investment

The church's activities continue to expand, and this ensures continued focus on the need to consider the suitability of social investment. Currently debt financing is obtained via Kingdom Bank who support church and charity investments, secured against property.

We maintain research on opportunities with other grant and fund providers to help finance future and potential social investment projects.

Key risks and uncertainties disclosures

The Trustees have assessed the risks that they consider are facing the charity and note the following:

- Cost of living continues to be a challenge, both for our expenditure as an organisation and for the members of our congregation.
- Challenges with developing space and growing our room-hire business. We should seek people who want to use the space we have, rather than trying to develop space to suit what the room-hirers are requesting.
- Expenditure and budgeting are being kept under close review to ensure best stewardship of our resources.
- Potential for capital expenditure on outdated infrastructure. Maintenance of buildings and assets needs to be constantly monitored.

Plans for future periods

There have been changes in our staff team with the appointment of an Associate Pastor in January 2025, with a specific remit of overseeing our largest campus at Bolton. We are excited to see how the Bolton Campus develops over the next year with this investment, and anticipate work to enable the congregation to grow and develop in their own giftings and ministry areas.

Our Warrington campus will be one year old in April 2025, and we look forward to developing the children's ministry and becoming a hub for families in the local community.

As a church, we are experiencing growth and expansion, and we are excited to explore new ways of approaching pastoral care and discipleship on a larger scale. While our current practices have served us well in a smaller setting, we are eager to refine and broaden our strategy to ensure our church continues to thrive and bless future generations.

Kings People's Church

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 14 July 2025 and signed on its behalf by:



.....
Mr I J Scholes
Trustee

Kings People's Church

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Kings People's Church for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 July 2025 and signed on its behalf by:



Mr I J Scholes
Trustee

Kings People's Church

Independent Auditor's Report to the Members of Kings People's Church

Opinion

We have audited the financial statements of Kings People's Church (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Kings People's Church

Independent Auditor's Report to the Members of Kings People's Church

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;

Kings People's Church

Independent Auditor's Report to the Members of Kings People's Church

- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we identified laws and regulations which were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on material balances for which robust, substantive analytical procedures have been undertaken to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of noncompliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Kings People's Church

Independent Auditor's Report to the Members of Kings People's Church

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton FCCA DchA (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

14 July 2025

Kings People's Church

Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations	4	960,071	18,859	978,930	843,876	23,986	867,862
Charitable activities	5	72,398	-	72,398	50,573	-	50,573
Investment income	6	3,027	-	3,027	806	-	806
Other income	7	220,707	200	220,907	216,223	-	216,223
Total income		<u>1,256,203</u>	<u>19,059</u>	<u>1,275,262</u>	<u>1,111,478</u>	<u>23,986</u>	<u>1,135,464</u>
Expenditure on:							
Charitable activities	8	<u>(1,135,834)</u>	<u>(4,623)</u>	<u>(1,140,457)</u>	<u>(1,257,417)</u>	<u>(28,383)</u>	<u>(1,285,800)</u>
Total expenditure		<u>(1,135,834)</u>	<u>(4,623)</u>	<u>(1,140,457)</u>	<u>(1,257,417)</u>	<u>(28,383)</u>	<u>(1,285,800)</u>
Net income/(expenditure)		120,369	14,436	134,805	(145,939)	(4,397)	(150,336)
Transfers between funds		-	-	-	12,542	(12,542)	-
Net movement in funds		120,369	14,436	134,805	(133,397)	(16,939)	(150,336)
Reconciliation of funds							
Total funds brought forward		<u>689,059</u>	<u>27,171</u>	<u>716,230</u>	<u>822,456</u>	<u>44,110</u>	<u>866,566</u>
Total funds carried forward	20	<u>809,428</u>	<u>41,607</u>	<u>851,035</u>	<u>689,059</u>	<u>27,171</u>	<u>716,230</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

The notes on pages 17 to 28 form an integral part of these financial statements.

Kings People's Church
(Registration number: 05998496)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	990,563	1,018,923
Current assets			
Debtors	15	73,857	94,651
Cash at bank and in hand		<u>279,107</u>	<u>166,679</u>
		352,964	261,330
Creditors: Amounts falling due within one year	16	<u>(58,178)</u>	<u>(122,130)</u>
Net current assets		<u>294,786</u>	<u>139,200</u>
Total assets less current liabilities		1,285,349	1,158,123
Creditors: Amounts falling due after more than one year	17	<u>(434,314)</u>	<u>(441,893)</u>
Net assets		<u><u>851,035</u></u>	<u><u>716,230</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		41,607	27,171
Unrestricted income funds			
Unrestricted funds		<u>809,428</u>	<u>689,059</u>
Total funds	20	<u><u>851,035</u></u>	<u><u>716,230</u></u>

The financial statements on pages 14 to 28 were approved by the trustees, and authorised for issue on 14 July 2025 and signed on their behalf by:



.....
Mr I J Scholes
Trustee

The notes on pages 17 to 28 form an integral part of these financial statements.

Kings People's Church

Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		134,805	(150,336)
Adjustments to cash flows from non-cash items			
Depreciation		34,624	104,654
Investment income	6	<u>(3,027)</u>	<u>(806)</u>
		166,402	(46,488)
Working capital adjustments			
Decrease/(increase) in debtors	15	20,794	(15,032)
Increase in creditors	16	5,184	5,750
(Decrease)/increase in deferred income	17	<u>(5,750)</u>	<u>20,375</u>
Net cash flows from operating activities		<u>186,630</u>	<u>(35,395)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	3,027	806
Purchase of tangible fixed assets	14	(6,264)	(26,907)
Sale of tangible fixed assets		<u>-</u>	<u>28,107</u>
Net cash flows from investing activities		<u>(3,237)</u>	<u>2,006</u>
Cash flows from financing activities			
Repayment of bank borrowings		(6,701)	(49,986)
Proceeds from new bank borrowings during the period		-	248,400
Repayment of capital element of finance leases and HP contracts	18	<u>(64,264)</u>	<u>(65,143)</u>
Net cash flows from financing activities		<u>(70,965)</u>	<u>133,271</u>
Net increase in cash and cash equivalents		112,428	99,882
Cash and cash equivalents at 1 January		<u>166,679</u>	<u>66,797</u>
Cash and cash equivalents at 31 December		<u><u>279,107</u></u>	<u><u>166,679</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 17 to 28 form an integral part of these financial statements.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Mill
Bury Road
Bolton
BL2 6QE

These financial statements were authorised for issue by the trustees on 14 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Kings People's Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	Not depreciated
Leasehold improvements	Depreciated over the life of the leasehold
Fixtures and fittings	25% per annum straight line basis
Equipment	25% per annum straight line basis

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Judgements and key sources of estimation uncertainty

Judgements

In the application of the charity'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 periods.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation

The depreciation expense is the recognition of the decline in the value of the asset and allocation of the cost of the asset over the periods in which the asset will be used. Judgements are made as to the estimated useful life of the assets; these are regularly reviewed to reflect the changing environment.

Deferred and accrued income

Deferred and accrued income is based on the assumption that the amounts received or to be received are recognised in the period in which the work related. Any amounts estimated are based on past experiences and amounts received after the year end. These judgements are regularly reviewed to reflect the changing environment.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Income from donations

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Designated £	General £	£	£	£
Donations from individuals	9,618	803,193	60	812,871	716,564
Gift aid reclaimed	-	147,260	-	147,260	125,452
Grants	-	-	18,799	18,799	25,846
	<u>9,618</u>	<u>950,453</u>	<u>18,859</u>	<u>978,930</u>	<u>867,862</u>

5 Income from charitable activities

	Unrestricted funds		Total 2024	Total 2023
	Designated £	General £	£	£
Courses and training	2,001	440	2,441	9,610
Events and activities income	<u>69,957</u>	<u>-</u>	<u>69,957</u>	<u>40,963</u>
	<u>71,958</u>	<u>440</u>	<u>72,398</u>	<u>50,573</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income	<u>3,027</u>	<u>3,027</u>	<u>806</u>

7 Other income

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Designated £	General £	£	£	£
Miscellaneous income	21,819	5,168	200	27,187	20,213
Room hire	-	92,181	-	92,181	100,997
Rental income	<u>-</u>	<u>101,539</u>	<u>-</u>	<u>101,539</u>	<u>95,013</u>
	<u>21,819</u>	<u>198,888</u>	<u>200</u>	<u>220,907</u>	<u>216,223</u>

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Expenditure on charitable activities

		Unrestricted funds		Restricted	Total	Total
	Note	Designated	General	funds	2024	2023
		£	£	£	£	£
Premises costs		37,034	515,392	2,883	555,309	520,526
Administration costs		-	74,999	-	74,999	155,884
Ministry expenses		72,924	410,866	1,740	485,530	590,337
Training and development		1,200	17,669	-	18,869	14,063
Governance costs	9	-	5,750	-	5,750	4,990
		<u>111,158</u>	<u>1,024,676</u>	<u>4,623</u>	<u>1,140,457</u>	<u>1,285,800</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit of the financial statements	5,150	5,150	4,000
Accountancy fees	<u>600</u>	<u>600</u>	<u>990</u>
	<u>5,750</u>	<u>5,750</u>	<u>4,990</u>

10 Trustees remuneration and expenses

During the year, one trustee received remuneration from employment with the charity.

Payment was made to Mr D Smith under the terms of Kings People's Church standard terms of employment for his role as Senior Pastor. The amount of the remuneration paid during the year was £47,269 (2023: £50,865) together with pension contributions of £5,052 (2023: £5,048).

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	354,375	418,249
Social security costs	14,510	21,530
Pension costs	9,278	10,657
	<u>378,163</u>	<u>450,436</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Number of staff	<u>27</u>	<u>28</u>

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>5,150</u>	<u>4,000</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation on its charitable activities.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

14 Tangible fixed assets

	Buildings and leasehold improvements £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	1,138,693	577,464	1,716,157
Additions	<u>-</u>	<u>6,264</u>	<u>6,264</u>
At 31 December 2024	<u>1,138,693</u>	<u>583,728</u>	<u>1,722,421</u>
Depreciation			
At 1 January 2024	126,313	570,921	697,234
Charge for the year	<u>25,883</u>	<u>8,741</u>	<u>34,624</u>
At 31 December 2024	<u>152,196</u>	<u>579,662</u>	<u>731,858</u>
Net book value			
At 31 December 2024	<u>986,497</u>	<u>4,066</u>	<u>990,563</u>
At 31 December 2023	<u>1,012,380</u>	<u>6,543</u>	<u>1,018,923</u>

Included within the net book value of land and buildings above is £651,236 (2023 - £651,236) in respect of freehold land and buildings and £335,261 (2023 - £361,145) in respect of leaseholds.

15 Debtors

	2024 £	2023 £
Trade debtors	18,868	18,856
Prepayments	44,135	44,228
Accrued income	<u>10,854</u>	<u>31,567</u>
	<u>73,857</u>	<u>94,651</u>

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	7,456	6,578
Trade creditors	11,018	9,066
Hire purchase and finance leases	-	64,264
Other taxation and social security	5,585	5,315
VAT grant repayable	(2,461)	2,891
Other creditors	8,034	4,414
Accruals	13,921	9,227
Deferred income	14,625	20,375
	<u>58,178</u>	<u>122,130</u>

17 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	<u>434,314</u>	<u>441,893</u>

The loans balance relates to two mortgages the charity has for its campus in Blackpool and Salford. The Blackpool mortgage is being paid off monthly at an interest of 9.35% and is expected to be fully paid by November 2041. The Salford mortgage is being paid off monthly at an interest of 7.95% and is expected to be fully paid by September 2053.

18 Obligations under leases

The total value of future minimum lease payments was as follows:

	2024	2023
	£	£
Within one year	321,676	257,341
In two to five years	1,286,704	1,029,363
In over five years	<u>1,991,306</u>	<u>1,786,579</u>
	<u>3,599,686</u>	<u>3,073,283</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,278 (2023 - £10,657).

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

20 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General	133,643	1,152,808	(1,024,676)	(29,287)	232,488
<i>Designated</i>					
Projects, Missions and Events	35,910	103,395	(111,158)	-	28,147
Fixed asset reserve	519,506	-	-	29,287	548,793
	<u>555,416</u>	<u>103,395</u>	<u>(111,158)</u>	<u>29,287</u>	<u>576,940</u>
Total unrestricted funds	<u>689,059</u>	<u>1,256,203</u>	<u>(1,135,834)</u>	<u>-</u>	<u>809,428</u>
Restricted funds					
CAP Life Skills	4,077	-	-	-	4,077
Household Support Fund Grant	350	-	(143)	-	207
SFD Winter Welcome	1,473	-	(94)	-	1,379
Other small immaterial funds	3,031	420	(1,697)	-	1,754
Bolton Council Warm Spaces	740	2,440	(1,490)	-	1,690
Garfield Weston	15,000	-	-	-	15,000
The Beatrice Laing Trust	2,500	-	-	-	2,500
P27 Trust	-	15,000	-	-	15,000
Blackpool Council - Ward Funding Greenlands	-	1,199	(1,199)	-	-
	<u>27,171</u>	<u>19,059</u>	<u>(4,623)</u>	<u>-</u>	<u>41,607</u>
Total funds	<u>716,230</u>	<u>1,275,262</u>	<u>(1,140,457)</u>	<u>-</u>	<u>851,035</u>

Many of the restricted funds received during the year, as well as balances from the previous year, such as Garfield Weston and P27 Trust, are funds received in the aid of developing the main campus in Bolton (known as The Mill). The funds have been accumulated over the year and following the year end have started to be spent, as the work on The Mill has begun.

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
<i>General</i>						
General	10,926	1,028,757	(1,178,092)	273,252	(1,200)	133,643
<i>Designated</i>						
Projects, Missions and Events	42,752	82,721	(78,125)	(11,438)	-	35,910
Fixed asset reserve	<u>768,778</u>	<u>-</u>	<u>-</u>	<u>(249,272)</u>	<u>-</u>	<u>519,506</u>
	<u>811,530</u>	<u>82,721</u>	<u>(78,125)</u>	<u>(260,710)</u>	<u>-</u>	<u>555,416</u>
Total unrestricted funds	<u>822,456</u>	<u>1,111,478</u>	<u>(1,256,217)</u>	<u>12,542</u>	<u>(1,200)</u>	<u>689,059</u>
Restricted funds						
Sydney and Sheila McGhee Charitable Trust	3,508	-	(3,508)	-	-	-
Bolton CVS Summer Holiday Activities	304	-	(304)	-	-	-
CAP Life Skills	9,317	1,000	(6,240)	-	-	4,077
Household Support Fund Grant	1,000	-	(650)	-	-	350
SFD Winter Welcome	850	769	(146)	-	-	1,473
Other small immaterial funds	29,131	1,837	(15,395)	(12,542)	-	3,031
Garfield Weston	-	15,000	-	-	-	15,000
The Beatrice Laing Trust	-	2,500	-	-	-	2,500
Bolton Council Warm Spaces	<u>-</u>	<u>2,880</u>	<u>(2,140)</u>	<u>-</u>	<u>-</u>	<u>740</u>
	<u>44,110</u>	<u>23,986</u>	<u>(28,383)</u>	<u>(12,542)</u>	<u>-</u>	<u>27,171</u>
Total funds	<u>866,566</u>	<u>1,135,464</u>	<u>(1,284,600)</u>	<u>-</u>	<u>(1,200)</u>	<u>716,230</u>

Kings People's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	990,563	-	990,563
Current assets	283,210	28,147	41,607	352,964
Current liabilities	(50,722)	(7,456)	-	(58,178)
Creditors over 1 year	-	(434,314)	-	(434,314)
Total net assets	<u>232,488</u>	<u>576,940</u>	<u>41,607</u>	<u>851,035</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	1,018,923	-	1,018,923
Current assets	198,249	35,910	27,171	261,330
Current liabilities	(64,606)	(57,524)	-	(122,130)
Creditors over 1 year	-	(441,893)	-	(441,893)
Total net assets	<u>133,643</u>	<u>555,416</u>	<u>27,171</u>	<u>716,230</u>

22 Related party transactions

There were a few related party transactions that took place during the year.

Mr I J Scholes is a trustee of Kings People's Church and a director of IJS Ventures Ltd. This company provides the charity with phone line services. The total expenditure incurred during the year was £202 (2023: £1,542).

Mr D Smith was a trustee of Kings People's Church before resigning following the year end. The spouse of Mr D Smith is Mrs G Smith, who is employed within the charity. The total remuneration received, including employer's National Insurance and employer's pension, amounted to £31,263 (2023: £28,353).

Mrs R Fisher is a trustee of Kings People's Church. The spouse of Mrs R Fisher is Mr T Fisher, who is employed within the charity as the Finance Manager. The total remuneration received, including employer's National Insurance and employer's pension, amounted to £20,849 (2023: £19,527).