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**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

Allen Mills Howard Limited  
Chartered Accountants  
& Statutory Auditors  
Lewis House  
56 Manchester Road  
Altrincham  
Cheshire  
WA14 4PJ

**KING'S CHURCH IN GREATER MANCHESTER**  
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**KING'S CHURCH IN GREATER MANCHESTER**

**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**Trustees**

Gavin White (Chair)  
Melanie Harkness  
Simon Smith  
Bamidele Adebisi  
Oludamilola Fagade  
Akin Ande  
Mary Cameron  
Ema Etuk

**Company secretary**

Gavin White

**Company registered number**

06417797

**Charity registered number**

1122900

**Registered office**

King's Church, Kings House, Sidney Street, Manchester. M1 7HB

**Websites**

www.makingjesusfamous.org  
www.makingjesusfamous.org/rooted  
www.kingshouse.co.uk

Main Church Website  
Theological School  
King's House Conference (Greater Manchester) Ltd

**Email**

info@makingjesusfamous.org

**Phone**

0161 273 2168

**Auditors**

Allen Mills Howard Limited  
Lewis House  
56 Manchester Road  
Altrincham  
Cheshire  
WA14 4PJ

**Bankers**

The Co-Operative Bank PLC  
PO BOX 250  
Skelmersdale  
WN8 6WT

**KING'S CHURCH IN GREATER MANCHESTER**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees present their report and the audited group and company financial statements for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 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 United Kingdom and Republic of Ireland (FRS102) (effective 1 January 2019).

**Structure, governance and management**

● **CONSTITUTION**

The King's Church in Greater Manchester Limited Company was incorporated on the 5th November 2007 with the following objectives and aims:

- (1) The proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Christian Faith in accordance with the Bible;
- (2) The relief of persons who are in conditions of need, financial hardship or who are aged and sick and in need and to relieve the distress caused thereby in Greater Manchester and in other such parts of the United Kingdom and the world as the Directors see fit;
- (3) To advance the education of the inhabitants of Greater Manchester and other such parts of the United Kingdom and the world as the Directors see fit by providing and assisting in the provision of educational facilities and resources and in any other way that the Trustees may from time to time consider appropriate.
- (4) To promote and fulfil such other charitable purposes beneficial to the community in Greater Manchester and such other parts of the United Kingdom and the world as the Directors see fit.

● **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. This states that any person, being a member of the Church and who accepts the doctrine of the Church, may be appointed to the board by the members. The members of the company are listed on Page 3 of this report.

● **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Each of the appointed Trustees draws on specialist and professional advice for their area of responsibility. Each Trustee has received training and teaching to help them bring governance and direction to their area of responsibility.

The Trustees are aware that they are responsible for the training of any new trustee, including awareness of a trustee's responsibilities, the articles of association and memorandum of agreement.

During the year, the Trustees have reviewed this and are developing a training programme for the current Trustees based on a skills audit matrix and a governance self-evaluation exercise for the current board. The induction of the new Trustees consists of giving them a copy of the company articles of association and memorandum of agreement and the CC3 Publication: 'The Essential Trustee, What you need to know'. This document is continually updated by the Charity Commission and each Trustee has signed to say they have read this.

Trustees attended briefings and seminars put on by the Charity Commission, Companies House, Pioneer Trust and other community capacity building organisations in Greater Manchester over this last financial year which were beneficial to the operations and governance of the Charity.

Specific training courses are attended by Trustees & other key operational staff and personnel in the church throughout the year to help further develop their area of involvement and expertise; e.g. Key Directors, Staff members & volunteers have attended training events in the areas of Food Hygiene Safety, PAT Testing, COSHH, IOSH, Child Protection, Safeguarding, Data Protection (GDPR), Fire Risk Assessment, Auto-Enrolment, VAT, Payroll, First Aid, Health and Safety and Fire Safety during this year.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

● **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Trustees of the Charity are as noted on page 1.

Trustees' meetings are held periodically (at least 6 times a year) to review legal & financial strategy and financial performance but regular contact is maintained in between meetings to monitor the distribution of funds, cash-flow, budgets, audit, accounts, legal / HR procedures and general governance on issues such as safeguarding across the Charity.

The Trustees work together with the Spiritual Leadership (Members of the Company) of the Church, which comprises the following as of 31<sup>st</sup> August 2023 who meet at least 12 times a year as a team:

Richard Anniss  
Judith Anniss  
Kofoworola Bolarin  
Lukundo Fagade  
Oludamilola Fagade  
Joshua Bloor  
Rhian Bagley  
Charlotte Bloor

James Bagley and all the recognised pastors within all communities of King's Church.

The Trustees work with the leadership teams of King's Church across its 4 communities in Manchester Central, Salford, South Manchester and Wythenshawe. All these communities remain within the Charity set-up as before and are known as King's Church in those locations.

Details of the leadership teams in each community are available on our website.

In addition to the work done by Leaders & Trustees as detailed above, the Charity seeks to further its aims and objectives by utilising the volunteer capacity (approx. 200) in the membership of the Church. Some full time and part time salaried members of staff augment and bring core hours and focus to this. They help to facilitate various areas of the activity and vision of the charity as follows:

These areas are as follows for this last financial year as of 31<sup>st</sup> August 2023:

**Areas of Church Life Staff Members & Key Ministry Leaders**

**Manchester Central Leadership Team:** Led by Richard & Judith Anniss  
**Salford Leadership Team:** Led by Tunji & Sheba Agbaje Martins  
**South Manchester Leadership Team:** Led by Joshua and Charlotte Bloor  
**Wythenshawe Leadership Team:** Led by James and Rhian Bagley

**Operations:** Kelani Koyejo  
**Finance:** Catherine Longson  
**Child Protection Safety Officer:** Catherine Burke  
**Kids Club & Kids & Cake:** Catherine Burke  
**King's Kids:** Catherine Burke  
**Youth Ministry:** John-Mark Hutton  
**Worship Ministry:** Kelani Koyejo  
**Young Adults & Student Ministry:** Lukundo Fagade  
**Buildings and Conferencing:** Anthony Myers, Graham Aves and Heather Neal  
**Health & Safety, IT & Fire Strategy:** Anthony Myers  
**Media & Creative Output:** Mike Burke

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The Charity has sought to employ key personnel to further these areas of involvement for the Charity. The Leaders and Trustees meet with various leaders in the church to periodically review various areas of church life and activity. These reviews are key in ensuring that the Charity continues to meet its primary objectives. The Trustees work together with the Leaders in the Church to ensure that these aims, and objectives are met throughout the activity of the company.

Each member of staff goes through an annual appraisal, review and performance process to help staff with development, setting objectives, achieving targets and training opportunities. The leadership have also developed this appraisal and review process for members of the leadership team too.

Areas of oversight and governance have continued to be developed this year including the full review of the full health and safety policy, fire risk assessment, fixed assets register and the ongoing development and implementation of the Child Protection Policy in line with the latest government guidance and advice. We have a Service Level Agreement with Thirtyone:Eight formerly known as the Churches' Child Protection Advisory Service (CCPAS) to help deliver and achieve this objective.

The Leaders and Trustees set and agree financial budgets for each area of Church life. These are monitored and reviewed each month against cash flow and expenditure management.

● **RISK MANAGEMENT**

The Trustees have conducted a review to identify the major risks to which the charity is exposed and systems, policies & procedures have been established to mitigate those risks. These policies are reviewed annually by the Directors and updated whenever necessary.

Richard Anniss and Kelani Koyejo work closely with the Building Management Team of Anthony Myers, Graham Aves and Heather Neal to ensure that sound risk management is adopted and maintained throughout the King's House property that the charity owns and uses for charitable purposes.

Richard Anniss and Kelani Koyejo work with the trustees and Leadership teams in terms of how the financial management of the charity is conducted, managed and implemented in the Charity as a whole.

Gift Aid is continued to be given promotion and profile in the church to new people donating to the charity in this financial year. The Charity continues to use the GASDS (Gift Aid Small Donation Scheme) for giving at meetings at the King's House Building this last financial year. Online giving continues to be enhanced and developed this year through the Church continuing to use 'Churchsuite' as an online database for its membership and operations.

The Trustees have continued to be involved in managing risk in this financial year with particular reference to Health and Safety, Finance, Security and Fire Strategy and Safety with Simon Smith as lead Trustee. Judith Anniss from the Church Leadership team and Mary Cameron as lead Trustee have given particular oversight to the Safeguarding and Child Protection Policy with Catherine Burke.

The Charity conducted a risk analysis of the impact of GDPR (General Data Protection Regulations) on the Charity that was introduced May 25<sup>th</sup>, 2018. It undertook an audit of current practice to ensure compliance from May onwards, which resulted in a number of changes for how data was processed and retained. This area remains an ongoing action for our risk compliance as a church and charity.

The Charity continues to own two houses for accommodating and supporting the Homeless which were purchased in 2013 & 2015 with mortgages from Kingdom Bank. Risk Assessments & Policies have been developed to ensure the houses are run safely and securely for all concerned. These houses are called '**Homes of Hope**' and are based in South Manchester in Northenden and Baguley.

Homes of Hope set itself up as a separate charity in May 2022, and the Trustees of King's Church have continued to support the new charity in its early stages of development of its work. The Homes of Hope Charity now has capacity to house up to 14 people who are homeless at any given time from across Greater Manchester – for more on this project; visit [www.homesofhope.co.uk](http://www.homesofhope.co.uk)

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

- **SERIOUS INCIDENTS**

There were no serious incidents or events that needed to be reported to the Charity Commission in this financial year.

- **RISK MANAGEMENT: King's House Conference (Greater Manchester) Ltd**

King's House Conference (Greater Manchester) Ltd (Company No: 7205595 and VAT Registered: 994668544) continues as a trading company for the Charity to continue to operate King's House for conference use to generate funds for the work and objectives of the Charity. King's Church in Greater Manchester is the single share-holder of the company and the Directors of the Company are appointed by and accountable to the Trustees of King's Church in Greater Manchester for how the company is run and operated.

The Directors of King's House Conference Ltd meet every 2 months to monitor the effectiveness & development of the Trading Company for King's Church as a Charity. They hold the KHCL Management Team to account for the maximum use of the asset & income of King's House for the furtherance of the objectives and aims of the King's Church Charity.

The current board of Directors for King's House Conference Ltd are:

Gavin White  
Graham Aves  
Paul Francis  
Andrew Longson  
Rukaya Dake

- **RISK MANAGEMENT: Child Protection and Safeguarding**

Appropriate DBS checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the operation and activity of the Charity in all the communities in Manchester, Salford, South Manchester and Wythenshawe.

A new safeguarding policy has been drafted, in consultation with Thirtyone:Eight. This policy will inform further training for all volunteers involved in working with children and young people.

A further review of safeguarding was undertaken in the last financial year to help inform good practice.

- **RISK MANAGEMENT: Health and Safety and Employment Law**

The charity has commissioned the services of a consultancy firm who advise, conduct audits and formulate policies for the charity in relation to Health and Safety and Employment Law.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

● **POLICIES AND OBJECTIVES**

The Trustees meet annually and periodically to review budgets and policies put forward by the Leaders of King's Church each year to ratify and agree how finances and resources are allocated in line with the objectives and vision of the Charity.

● **STRATEGIES FOR ACHIEVING OBJECTIVES**

The Leaders meet regularly to look at strategies for achieving the key objectives of the Church. These strategies and plans are communicated regularly with the Trustees. The Trustees are asked to bring lead and input on issues such as finance, budgets, health and safety and child protection and other issues that come under their legal governance as Trustees of the Charitable Company.

● **ACTIVITIES FOR ACHIEVING OBJECTIVES**

Some of the activities for achieving the objectives are listed in the 'achievements and performances' section of this report.

● **GRANT MAKING POLICIES**

Grants and Donations were made to other charities in Greater Manchester and the UK in line with the Charity's objectives and aims. These donations and grants were planned into the annual budget and formally agreed & ratified by the Leaders and Trustees.

Grants or Gifts are given to individuals in line with agreed budgets to relieve poverty or hardship, both in Manchester and in the rest of the World. Gifts are also given to individuals for the proclamation of the gospel of Jesus Christ in line with the Charity's objectives, ethos and aims.

**Achievements and performance**

The charity trustees confirm that they complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission; the detail of this compliance is listed below in the Review of Activities.

**REVIEW OF ACTIVITIES**

The achievements and performance of the Charity have been summarised against the 4 objectives and aims of the Charity as follows:



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1. The proclamation and furtherance of the Gospel of God concerning his Son Jesus Christ our Lord and the preaching and teaching of the Christian Faith in accordance with the Bible;**

The Church met again in person in various venues throughout the financial year ending 31<sup>st</sup> August 2023, with some midweek groups and courses remaining online. Some meetings were live streamed to help people access our services who couldn't meet in person when that recommenced.

All our sites and communities within the charity run regular teaching and training events which are free and open and available to the public for furthering their knowledge & understanding of the Christian faith. Each church also runs meeting in homes across Manchester, South Manchester, Salford and Wythenshawe during the week.

The church has sent ministries to various parts of the world on mission trips and visits in this last financial year. These countries have included Gambia, India, Nigeria and France where there are ongoing partnerships and ministries that we are supporting and working with.

Our website and social media pages are accessed by approximately 35 - 50 different people every day. All our resources, podcasts and videos are available free on the website and across our social media platforms too.

Our Sunday Online gatherings are viewed by an average of 100 viewers each week.

Various events were held in all the local communities at Christmas and Easter with many members of those local communities in attendance for various activities and events.

The church also ran Online Alpha programs introducing people to the Christian faith.

An outreach parent/carer and toddler group called 'Kids & Cake' continued to meet in King's House in central Manchester every week during this year attracting many visitors from the community with their young children.

The Charity continues to support the running of four houses for accommodating and supporting vulnerable / homeless men and has done this since April 2013. The first 'Homes of Hope' continued to be used for charitable and mission purposes throughout this last financial year with occupancy rates of around 90%. The second house is also running at a similar occupancy level, and a third house opened in summer 2018. These houses are called 'Homes of Hope' and now operate within a separate charity from May 2022.

**2. The relief of persons who are in conditions of need, financial hardship or who are aged and sick and in need and to relieve the distress caused thereby in Greater Manchester and in other such parts of the United Kingdom and the world as the Directors see fit;**

The charity has sought to fulfil its obligation to meet the requirements for public benefit in a number of ways in this last year.

The Church continued to support different Christian charities in Greater Manchester in this last financial year as below for the year. This was as follows:

Homes Of Hope (Registered Charity No: 1198283) £40,000  
The Message Charity (Registered Charity No: 1081467) £5,000  
Barnabus Charity (Registered Charity No: 1055993) £3,800  
Hope for Justice (Registered Charity No: 1126097) £1,800  
Boaz Trust Charity (Registered Charity No: 1110344) £3,800

The Church also gave to the following national Christian charities in the UK too in this year:

Pioneer (Registered Charity No: 1118766) £18,400  
Fusion (Registered Charity No: 1073572) £3,000  
Evangelical Alliance (Registered Charity No: 212325) £1,200  
The Oasis Centre Community Project-East Manchester (Registered Charity No: 1166834) £4,500  
The River Manchester (Registered Charity No: 1153700) £2,000  
Visible Ministries (Registered Charity No: 1156788) £1,200

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

All of these charities that we give to have aims and objectives that are similar and aligned with King's Church in Greater Manchester; especially in connection with the relief of poverty & hardship, the proclamation of the gospel and education / mission activities in the UK.

Overall, the church aims to commit 10% of its annual income to charities, initiatives and projects, outside of itself, every year.

The church has been involved in giving to projects and initiatives around the world to meet need and alleviate hardship in countries such as Nigeria and India.

The church was also able to financially support a number of members of the church who were experiencing poverty, hardship or need during this last financial year.

**3. To advance the education of the inhabitants of Greater Manchester and other such parts of the United Kingdom and the world as the directors see fit by providing and assisting in the provision of educational facilities and resources and in any other way that the trustees may from time to time consider appropriate.**

The Church continues to develop teaching and educational resources which are all offered free of charge on its website and through various training events and courses accordingly.

King's Church in all its sites runs regular training and educational training events of various kinds, including Easter and Christmas outreach events in Central, Salford, South Manchester and Wythenshawe where many members of the public attended, including events in local parks.

A number of training events and conferences were attended by various members of the Church including the Pioneer Network (Registered Charity No: 1118766) Leaders Conference in March 2023.

The church is a part of this Network alongside its longstanding membership of the Evangelical Alliance (Registered Charity No: 212325) and now is also a member of Churches Together in Britain and Ireland (Registered Charity No: 1113299).

**4. To promote and fulfil such other charitable purposes beneficial to the community in Greater Manchester and such other parts of the United Kingdom and the world as the Directors see fit.**

The church across all its sites in Manchester and Salford continued to invest and develop its website and online ministries during this financial year. All materials and resources are made available free of charge on all our online platforms.

The King's House building continued to be invested in and developed as a base for the charity with ongoing renovation and refurbishment planned each year to improve facilities.

The building, when not being used by the church, has continued to be utilised fully as a conference venue to generate additional finances and resources for the charity to meet its aims and objectives.

The church has also allowed a number of other churches and local charities to use our King's House for minimal cost or free of charge to enable them to hold their own events in the City.

Various leaders of the church participated in wider church unity and conference events throughout the year both in Greater Manchester and across the UK.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

● **RESERVES POLICY**

There are a number of reasons why the charity may require reserves:

1. Supporting personnel to further the work of the charity.
2. To maintain and expand current facilities as deemed necessary.
3. To fund initiatives which meet the objectives of the charity, in particular publishing and media projects.

The trustees have reviewed the reserves of the charity, in particular the nature of the income and expenditure streams and the need to match variable income with fixed commitments. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity and consequently are satisfied with the current level of reserves.

The charity's available reserves (defined as unrestricted funds not invested in fixed assets) at the balance sheet date were £107,141 deficit (2022: £217,349 deficit).

At 31 August 2023, the charity had resources for its general purposes amounting to £1,842,174 (2022: £1,707,386).

Cash reserves are maintained at a minimum level of £100,000 for the charity as a whole; which includes the bank balances for all the communities in Manchester, Salford, Stockport and Wythenshawe as well as the King's House Conference Ltd bank balances.

● **MONITORING AND REVIEW**

The church finance and admin team on behalf of the Leaders and Trustees monitors funds & cash flow, ensuring an appropriate level of reserves is maintained.

The overall level of giving income; donations and gift aid receivable, decreased by 3.2% compared to the previous financial year in terms of:

- General donations were down by 8.8% however, tithes, offerings and giving to the charity across the four communities increased by 7.6% compared to the previous year.
- The amount claimed from HMRC for Gift Aid increased by 22.8% compared to the previous financial year. More work continues to be done to enable people to sign up for this. GASDS is also now being utilised across all the locations that the church meets in for gifts that qualify.

The level of income from the hire of King's House venue to external organisations and agencies increased by 93% to year end 31<sup>st</sup> August 2023.

Forecasts and Budgets are carefully prepared and reviewed at regular monthly intervals by the Church Leaders and every other month by Trustees in terms of income, expenditure and cash-flow analysis.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

● **FUTURE DEVELOPMENTS**

The Church and Charity plans to continue its work of the furtherance of its aims and charitable objectives in this coming financial year.

The work into France and French speaking Nations will continue with various mission and teaching trips planned for the future.

Mission and ministry trips to West Africa, and other nations are also planned for the next financial year.

The Church is continuing to develop its relationship with the Pioneer Network and was part of the annual leaders conference for over 400 people once again in March 2024.

Other church plants / communities are planned for the next few years. These communities will come under the legal umbrella and governance of King's Church in Greater Manchester.

Homes of Hope which is the ministry area which runs the houses for the homeless became a separate charity in May 2022 with approval from the charity commission.

King's Church still intends to provide support to Homes of Hope as part its charitable objectives.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of the Company 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).

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 Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether the applicable Accounting Standards have been followed, subject to any material departures and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in operation.

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

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**In so far as the trustees are aware:**

- there is no relevant audit information of which the company's auditors are unaware, and
- that trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**TRUSTEES' INDEMNITY ARRANGEMENTS**

Individual indemnities have been provided to the trustees, under which the company has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the company. These indemnities are Qualified Third Party Indemnity Provisions as defined in Section 236 of the Companies Act 2006 and copies are available for inspection in the office during normal office hours.

**AUDITORS**

The auditors, Allen, Mills, Howard & Company have indicated their willingness to continue in office.

The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

The trustees have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on the 21<sup>st</sup> May 2024 and signed on their behalf by

**Gavin White**

**Oludamilola Fagade**

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KING'S CHURCH IN GREATER MANCHESTER**

### **OPINION**

We have audited the financial statements of King's Church in Greater Manchester (the 'parent charitable company') and its subsidiary (the 'charitable group') for the year ended 31st August 2023 which comprise the consolidated Statement of Financial Activities, the consolidated Balance Sheet, the company Balance Sheet, the consolidated Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group's and of the parent charitable company's affairs as at 31 August 2023 and of the group's 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 the provisions available for the audits of small entities, in the circumstances set out in note 25 to the financial statements, 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 group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and that 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 Report of the Independent Auditors 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.

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KING'S CHURCH IN GREATER MANCHESTER**

### **OPINION ON OTHER MATTERS 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 Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of the knowledge and understanding of the charitable group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 parent charitable company's 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, the trustees (who are also the directors of the charitable group for the purposes of company law) 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 charitable group'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 charitable group or to cease operations, or have no realistic alternative but to do so.

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KING'S CHURCH IN GREATER MANCHESTER**

### **AUDITORS' 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 a Report of the Independent Auditors 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.

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 a Report of the Independent Auditors 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB'S) Ethical Standard For Auditors, including "APB Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note 25 to the 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit work, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivation for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We made enquiries of management with regards to compliance with applicable laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the directors' meetings.

We addressed the risk of management override of internal controls including testing journals and evaluating whether there was evidence of bias by management that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.



## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KING'S CHURCH IN GREATER MANCHESTER**

### **USE OF OUR REPORT**

This report is made solely to the charitable company's members, 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 charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr David Allen FCCA (Senior Statutory Auditor)  
For and on behalf of Allen Mills Howard Limited

Chartered Accountants  
and Statutory Auditors  
Lewis House  
56 Manchester Road  
Altrincham  
Cheshire  
WA14 4PJ

21<sup>st</sup> May 2024

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND  
EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>INCOME FROM:</b>					
Donations	2	522,327	48,413	570,740	589,928
Charitable activities		2,367	4,142	6,509	29,319
Trading activities	3	643,290	150	643,440	303,731
Investments	4	691	-	691	43
Other	5	3,951	-	3,951	1,529
<b>TOTAL INCOME</b>		<b>1,172,625</b>	<b>52,705</b>	<b>1,225,331</b>	<b>924,550</b>
<b>EXPENDITURE ON:</b>					
Raising funds	6	404,121	-	404,121	233,629
Charitable activities	7	603,593	97,722	701,315	684,245
<b>TOTAL EXPENDITURE</b>		<b>1,007,714</b>	<b>97,722</b>	<b>1,105,436</b>	<b>917,874</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TAX</b>		<b>164,912</b>	<b>(45,017)</b>	<b>119,895</b>	<b>6,676</b>
Taxation		(13,180)	-	(13,180)	(7,705)
<b>NET INCOME / (EXPENDITURE) AFTER TAX</b>		<b>151,732</b>	<b>(45,017)</b>	<b>186,007</b>	<b>(1,029)</b>
Transfer between funds	18	(17,365)	17,365	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>134,367</b>	<b>(27,652)</b>	<b>106,715</b>	<b>(1,029)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		1,747,936	63,993	1,811,929	1,812,958
<b>TOTAL FUNDS CARRIED FORWARD</b>	18	<b>1,882,303</b>	<b>36,341</b>	<b>1,918,644</b>	<b>1,811,929</b>

The statement of financial activities includes all gains and losses recognised in the current or previous period. All incoming resources and resources expended above relate to continuing operations.

The notes on pages 20 to 38 form part of these financial statements.

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**CONSOLIDATED BALANCE  
SHEET AS AT 31 AUGUST 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	13		<b>1,949,315</b>		1,924,735
<b>CURRENT ASSETS</b>					
Debtors	15	<b>62,078</b>		32,410	
Cash at bank and in hand		<b>451,871</b>		311,162	
			<b>513,949</b>	343,572	
<b>CREDITORS:</b> amounts falling due within one year	16	<b>212,978</b>		124,280	
<b>NET CURRENTS ASSETS</b>			<b>300,971</b>		219,292
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,250,286</b>		2,144,027
<b>CREDITORS:</b> amounts falling due after more than one year	17		<b>302,048</b>		315,678
<b>PROVISION FOR LIABILITIES</b>			<b>29,594</b>		16,420
<b>NET ASSETS</b>			<b>1,918,644</b>		1,811,929
<b>CHARITY FUNDS</b>	18				
Restricted funds			<b>36,341</b>		63,993
Unrestricted funds			<b>1,842,175</b>		1,707,386
Revaluation			<b>40,128</b>		40,550
<b>TOTAL FUNDS</b>			<b>1,918,644</b>		1,811,929

The financial statements were approved and authorised for issue by the trustees on 21<sup>st</sup> May 2024 and signed on their behalf, by:

**Gavin White**

**Oludamilola Fagade**

The notes on pages 20 to 38 form part of these financial statements.

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**COMPANY BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	13		<b>1,830,949</b>		1,838,023
Investment in subsidiary undertaking	14		<b>1</b>		1
			<hr/>		<hr/>
			<b>1,830,950</b>		1,838,024
<b>CURRENT ASSETS</b>					
Debtors	15	<b>63,122</b>		49,093	
Cash at bank and in hand		<b>370,454</b>		216,748	
			<hr/>	<hr/>	
			<b>433,576</b>	265,841	
<b>CREDITORS:</b> amounts falling due within one year	16	<b>129,403</b>		44,136	
			<hr/>	<hr/>	
<b>NET CURRENTS ASSETS</b>			<b>304,173</b>		221,705
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,135,123</b>		2,059,729
<b>CREDITORS:</b> amounts falling due after more than one year	17		<b>264,726</b>		275,092
			<hr/>		<hr/>
<b>NET ASSETS</b>			<b>1,870,397</b>		1,784,637
			<hr/>		<hr/>
<b>CHARITY FUNDS</b>					
Restricted funds			<b>36,341</b>		63,993
Unrestricted funds			<b>1,834,056</b>		1,680,094
Revaluation			<b>40,128</b>		40,550
			<hr/>		<hr/>
<b>TOTAL FUNDS</b>			<b>1,870,397</b>		1,784,637
			<hr/>		<hr/>

The financial statements were approved and authorised for issue by the trustees on 21<sup>st</sup> May 2024 and signed on their behalf, by:

**Gavin White**

**Oludamilola Fagade**

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	20	<b>236,979</b>	102,762
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<b>(82,318)</b>	(41,128)
Sale of tangible fixed assets		-	1,377
<b>Net cash used in investing activities</b>		<b>(82,318)</b>	(39,751)
<b>Cash flows from financing activities</b>			
New loans in the year		-	-
Repayments of borrowings		<b>(13,952)</b>	(15,659)
<b>Net cash used in financing activities</b>		<b>(13,952)</b>	(15,659)
<b>Change in cash and cash equivalents in the year</b>		<b>140,709</b>	47,352
Cash and cash equivalents brought forward		<b>311,162</b>	263,810
<b>Cash and cash equivalents carried forward</b>	21	<b>451,871</b>	311,162

The notes on pages 20 to 38 form part of these financial statements.

**KING'S CHURCH IN GREATER MANCHESTER**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1. ACCOUNTING POLICIES**

**STATUTORY INFORMATION**

King's Church in Greater Manchester is a private company limited by guarantee registered in England and Wales. The company's registered number and registered office address can be found on the reference and administrative details page. The currency adopted for the preparation of the financial statements is pounds sterling.

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 'Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of freehold land and buildings. The charity is a public benefit entity.

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

**1.2 Going Concern**

The trustees have considered all available information including financial forecasts. Based on these forecasts, the trustees believe that the charitable group can continue in operational existence for at least the next twelve months.

**1.3 Basis of consolidation**

The financial statements of the charitable company incorporate those of all funds as required by the Charities SORP on a line by line basis.

The group financial statements consolidate those of the charitable company and of its subsidiary undertakings drawn up to 31 August 2023 on a line by line basis. The subsidiary is King's House Conference (Greater Manchester) Limited.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

The income and expenditure account for the year dealt with in the accounts of the company was £166,228 surplus (2022: £34,552 deficit).

The charity has taken advantage of the paragraph 1.11 Section 1, Cash flows, of FRS102 and as such has not shown an individual charity cash flow statement within these financial statements on the basis that it is a qualifying entity and the Consolidated Statement of Cash Flows included within those financial statements include the charity's own cash flows.

**1.4 Company status**

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**KING'S CHURCH IN GREATER MANCHESTER**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**1.5 Income**

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

- a) Income from donations and legacies.  
All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Donations made under Gift Aid together with the associated income tax recoveries are credited as income when the donations are received.

- b) Income from charitable activities.  
Income from charitable activities comprises rental income and service charges.
- c) Income from trading activities.  
Income from trading activities consist of organising conferences and venue hire. Income relating to conferences is deferred until the conference had taken place.
- d) Investment income.  
Investment income comprises interest receivable on cash balances held in interest bearing accounts and is recognised on an accrual basis.
- e) Grants.  
Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been, or are expected to be met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at centrally. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**KING'S CHURCH IN GREATER MANCHESTER**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**1.7 Tangible fixed assets and depreciation**

The company has adopted a revaluation model to revalue freehold property whose fair value can be measured reliably. The revaluations are made with sufficient regularity to ensure that the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	1%	straight line
Improvement to property	-	10%	straight line
Plant & machinery	-	15%	straight line & 15% reducing balance
Fixtures & fittings	-	10%	straight line & 10% reducing balance
Computer equipment	-	33%	straight line & 33% reducing balance
Motor vehicles	-	25%	reducing balance

An amount equal to the excess of the depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the unrestricted fund.

**1.8 Investment**

Investment in subsidiaries are valued at costs less provision for impairment.

**1.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Creditors**

Creditors are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably.



**KING'S CHURCH IN GREATER MANCHESTER**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**1.12 Financial instruments**

The company 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.

**1.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.14 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.15 Taxation**

The charity is entitled to certain tax exemption in respect of income tax, corporation tax and capital gains tax, but not value added tax. Irrecoverable value added tax is included in the cost of those items to which it relates.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted by the year end and that are expected to apply to the reversal of the timing differences.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that these will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**1.16 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**1.17 Government Grants**

Government Grants are recognised when the grants have been received.

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**1.18 Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are detailed below.

Useful list of fixed assets.

In making decisions regarding the depreciation of the tangible fixed assets, management must estimate the useful life of said assets. A change in estimate would result in a change in the depreciation charged to the statement of total comprehensive income in each year. The carrying value of tangible fixed assets is £1,949,315 (2022: £1,924,735) with depreciation of £54,535 (2022: £41,609) being the charge during the year.

Critical accounting judgements

The trustees believe that critical judgments do not pose a significant risk of causing a material difference to the carrying amounts of assets a liabilities within the next financial year.

The group's properties are valued every five years. The basis of the valuation is set out in note 13.

**2. DONATIONS**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	418,778	10,578	429,356	470,961
Gift aid receivable	97,630	1,533	99,163	80,738
Grants	5,919	36,302	42,221	38,229
	<u>522,327</u>	<u>48,413</u>	<u>570,740</u>	<u>589,928</u>
Total 2022	<u>526,784</u>	<u>63,144</u>	<u>589,928</u>	

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3. INCOME FROM TRADING ACTIVITIES**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rents & service charges	83,545	150	83,695	13,754
Operation of trading subsidiary	559,745	-	559,745	289,977
	<u>643,290</u>	<u>150</u>	<u>643,440</u>	<u>303,731</u>
Total 2022	298,539	5,192	303,731	

**4. INVESTMENT INCOME**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	691	-	691	43
Total 2022	<u>43</u>	<u>-</u>	<u>43</u>	

**5. OTHER INCOME**

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Grants received	255	880	-	-
Other income	3,696	649	3,696	649
	<u>3,951</u>	<u>1,529</u>	<u>3,696</u>	<u>649</u>

Grants included in other income relate to grants for lighting (2023). (2022: from HMRC's Coronavirus Job Retention Scheme).

**6. COST OF RAISING FUNDS**

	£	£
Commercial trading	<u>404,121</u>	<u>233,629</u>

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. CHARITABLE ACTIVITIES**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Administration expenses	6,760	-	6,760	4,465
Books & media	1,394	-	1,394	1,891
Catering	4,697	-	4,697	3,860
Youth & children	6,719	-	6,719	5,389
Conferences & hospitality	19,719	-	19,719	12,501
Leaders' expenses	3,622	-	3,622	2,732
Study fees	5,295	-	5,295	4,433
Multimedia costs	6,948	364	7,312	3,285
Mission & outreach	121,651	36,373	158,024	72,292
Homes of Hope	-	18,072	18,072	50,063
Miscellaneous	3,308	-	3,308	784
Leadership salaries	154,512	-	154,512	149,700
Environment, waste & recycling	5,502	-	5,502	4,439
Fire, alarms & security	3,712	-	3,712	8,508
Furnishings & Equipment	479	-	479	120
Utilities	21,867	-	21,867	23,447
Miscellaneous building costs	703	-	703	1,112
Service & repair	7,778	-	7,778	4,657
Catering supplies	345	-	345	389
Support costs (note 8)	217,452	42,913	260,365	319,890
Governance costs (note 9)	11,130	-	11,130	10,288
	<b>603,593</b>	<b>97,722</b>	<b>701,315</b>	<b>684,245</b>
Total 2022	495,217	189,028	684,245	

Included in Homes of Hope expenses is mortgage interest of £14,841 (2022: £14,391).

**KING'S CHURCH IN GREATER MANCHESTER**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**8. SUPPORT COSTS**

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023 £	Total funds 2022 £
Administration expenses	17,284	-	17,284	26,601
Telephone & internet	6,048	-	6,048	6,567
Multimedia costs	10,885	-	10,885	17,137
Legal & professional fees	500	3,960	4,460	335
Miscellaneous	703	4,525	5,228	3,692
Bank charges	2,232	135	2,367	2,528
Staff salaries	114,210	34,168	148,378	189,743
National insurance	9,679	-	9,679	9,329
Pension cost	4,187	-	4,187	5,407
Depreciation	35,564	-	35,564	29,523
Site costs	10,593	-	10,593	7,894
Printing, post & stationery	2,683	-	2,683	6,099
Motor expenses	-	125	125	881
(Profit)/loss on disposal of fixed assets	2,884	-	2,884	14,154
	<b>217,452</b>	<b>42,913</b>	<b>260,365</b>	<b>319,890</b>
Total 2022	192,912	126,978	319,890	

**9. GOVERNANCE COSTS**

	Total funds 2023 £	Total funds 2022 £
Auditors' remuneration	6,702	5,904
Auditors' remuneration: non audit services	3,600	3,600
Legal & professional fees	828	784
	<b>11,130</b>	<b>10,288</b>

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**10. OPERATIONS OF TRADING SUBSIDIARY**

A summary of the results of the company's trading subsidiary is as follows:

**King's House Conference Centre (Greater Manchester) Limited**

	2023 £	2022 £
<b>The income and expenditure of the subsidiary were:</b>		
Turnover	559,745	289,977
Cost of sales	(252,964)	(109,888)
<b>Gross profit</b>	<b>306,781</b>	<b>180,089</b>
Rent payable to parent	60,000	-
Administrative expenses	(149,643)	(118,248)
Other operating income	255	880
<b>Operating profit/(loss)</b>	<b>97,393</b>	<b>62,721</b>
Loss on disposal of fixed assets	-	(4,668)
Interest payable and similar charges	(1,195)	(825)
Donation to parent	(61,744)	(16,000)
<b>Profit/(loss) before taxation</b>	<b>34,135</b>	<b>41,228</b>
Taxation	(13,180)	(7,705)
<b>Retained in subsidiary</b>	<b>20,955</b>	<b>33,523</b>
<b>The assets and liability of the subsidiary were:</b>		
Tangible assets	118,366	86,712
Current assets	102,145	104,788
Creditors due within one year	(105,347)	(107,171)
Creditors due after one year	(37,322)	(40,586)
Provisions and liabilities	(29,594)	(16,420)
<b>Total net assets/(liabilities)</b>	<b>48,248</b>	<b>27,323</b>
<b>Share capital and reserves</b>	<b>48,248</b>	<b>27,323</b>

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**11. STAFF COSTS**

Staff costs were as follows:

	<b>Group 2023 £</b>	Group 2022 £	<b>Company 2023 £</b>	Company 2022 £
Wages & salaries	<b>531,058</b>	461,440	<b>289,129</b>	321,529
Termination payments	-	2,250	-	2,250
Social security costs	<b>33,166</b>	29,902	<b>19,131</b>	20,787
Other pension costs	<b>13,338</b>	13,015	<b>8,495</b>	9,613
	<hr/> <b>577,562</b> <hr/>	<hr/> 506,607 <hr/>	<hr/> <b>316,755</b> <hr/>	<hr/> 354,179 <hr/>

The average number of persons employed by the group during the year was as follows:

	<b>2023 No.</b>	2022 No.
Pastoral team and administration	<b>70</b>	56
	<hr/>	<hr/>

No employee received remuneration mounting to more than £60,000 in either year.

The total emoluments and employee benefits of the key management personnel were £154,512 (2022: £149,700). The key management personnel of the charity comprise the members of the leadership team.

**12. TRUSTEES' REMUNERATION**

Details of remuneration and benefits received by the trustees are disclosed more fully in note 24.

During the year retirement benefits were accruing to 1 Trustee (2022: 1) in respect of defined contribution pension schemes.

The pension contributions with respect to the trustees amounted to £166 (2022: £889).

There were no trustee expenses during the year (2022: nil).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. TANGIBLE FIXED ASSETS**

	Freehold Property £	Improvement to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b>Group</b>						
<b>Cost or valuation</b>						
At 1 September 2022	1,830,000	31,620	209,309	294,923	65,029	2,430,881
Additions	-	10,983	14,068	29,047	28,220	82,318
Disposal	-	(965)	(40,000)	(20,000)	(6,381)	(67,346)
At 31 August 2023	<b>1,830,000</b>	<b>41,638</b>	<b>183,377</b>	<b>303,970</b>	<b>86,868</b>	<b>2,445,853</b>
<b>Depreciation</b>						
At 1 September 2022	73,200	17,503	169,610	186,409	59,424	506,146
Charge for the year	18,300	4,164	6,443	13,885	11,743	54,535
Disposal	-	(646)	(39,585)	(17,562)	(6,350)	(64,143)
At 31 August 2023	<b>91,500</b>	<b>21,021</b>	<b>136,468</b>	<b>182,732</b>	<b>64,817</b>	<b>496,538</b>
<b>Net book value</b>						
At 31 August 2023	<b>1,738,500</b>	<b>20,617</b>	<b>46,909</b>	<b>121,238</b>	<b>22,051</b>	<b>1,949,315</b>
At 31 August 2022	1,756,800	14,117	39,699	108,514	5,605	1,924,735
<b>Company</b>						
<b>Cost or valuation</b>						
At 1 September 2022	1,830,000	-	136,800	204,945	46,866	2,218,611
Additions	-	-	6,425	9,651	15,298	31,374
Disposals	-	-	(40,000)	(20,000)	(6,381)	(66,381)
At 31 August 2023	<b>1,830,000</b>	<b>-</b>	<b>103,225</b>	<b>194,596</b>	<b>55,783</b>	<b>2,183,604</b>
<b>Depreciation</b>						
At 1 September 2022	73,200	-	125,772	138,157	43,459	380,588
Charge for the year	18,300	-	2,812	7,749	6,703	35,564
Disposals	-	-	(39,585)	(17,562)	(6,350)	(63,497)
At 31 August 2023	<b>91,500</b>	<b>-</b>	<b>88,999</b>	<b>128,344</b>	<b>43,812</b>	<b>352,655</b>
<b>Net book value</b>						
At 31 August 2023	<b>1,738,500</b>	<b>-</b>	<b>14,226</b>	<b>66,252</b>	<b>11,971</b>	<b>1,830,949</b>
At 31 August 2022	1,756,800	-	11,028	66,788	3,407	1,838,023

King's House was revalued on a "fair value" basis at £1,350,000 by Messrs. Jonathan Harrison BSc (Hons) MRICS and Paul Lowe BA Hons PGCertSurv MRICS on behalf of Roger Hannah Chartered Surveyors on 13th May 2019. The properties at Ford Lane and Bowland Road were valued by Bergins Estate Agents on 7th May 2019 at an estimated value of £315,000 and £165,000 respectively. The historical cost of land and buildings included in the above at a valuation is £4,267,727 (2022: £4,267,727).



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**14. INVESTMENT IN SUBSIDIARIES**

Cost

	<b>Company 2023</b>	Company 2022
At 1 September 2022 and 31 August 2023	<b>1</b>	1

**King's House Conference (Greater Manchester) Ltd**

Subsidiary name	King's House Conference (Greater Manchester) Ltd
Country of incorporation	England
Company registration number	07205595
Basis of control	Ownership of the share capital of the company
Equity shareholding %	100%

The financial results of the subsidiary for the year is disclosed in note 10.

**15. DEBTORS**

	<b>Group 2023</b>	Group 2022	<b>Company 2023</b>	Company 2022
	£	£	£	£
Trade debtors	<b>38,945</b>	12,056	<b>25,686</b>	2,935
Amounts owed by group undertaking	-	-	<b>21,772</b>	27,027
Other debtors	<b>392</b>	8,562	<b>392</b>	8,562
Prepayments & accrued income	<b>22,741</b>	11,792	<b>15,272</b>	10,569
	<b>62,078</b>	32,410	<b>63,122</b>	49,093

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**16. CREDITORS: amounts falling due within one year**

	<b>Group 2023 £</b>	Group 2022 £	<b>Company 2023 £</b>	Company 2022 £
Bank loan	<b>16,023</b>	16,345	<b>10,831</b>	11,294
Trade creditors	<b>17,198</b>	4,605	<b>14,779</b>	723
Other taxation & social security	<b>42,656</b>	30,508	<b>6,595</b>	4,573
Other creditors	<b>13,251</b>	7,223	<b>10,842</b>	6,751
Accruals & deferred income	<b>123,850</b>	65,599	<b>86,356</b>	20,795
	<b>212,978</b>	124,280	<b>129,403</b>	44,136
Deferred income				
Brought forward at 1 <sup>st</sup> September 2022	<b>42,223</b>			
Utilised in the year	<b>(42,223)</b>			
Received in the year	<b>28,996</b>			
Carried forward at 31 <sup>st</sup> August 2023	<b>28,996</b>			

Deferred income consists of deposits paid for room bookings of the Conference Centre.

**17. CREDITORS: amounts falling due after more than one year**

	<b>Group 2023 £</b>	Group 2022 £	<b>Company 2023 £</b>	Company 2022 £
Bank loan	<b>274,978</b>	290,678	<b>239,726</b>	250,092
Other loan	<b>25,000</b>	25,000	<b>25,000</b>	25,000
Other creditors	<b>2,070</b>	-	-	-
	<b>302,048</b>	315,678	<b>264,726</b>	275,092

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**17. CREDITORS: Amounts falling due after more than one year (continued)**

Creditors include amounts not wholly repayable within 5 years as follows:

	<b>Group 2023 £</b>	Group 2022 £	<b>Company 2023 £</b>	Company 2022 £
Repayable by instalments	<b>208,787</b>	206,581	<b>196,402</b>	204,914

The charity has a mortgage for the purchase of the property at 21 Ford Lane, Northenden, M22 4WE. At 31 August 2023 the balance on the mortgage is £147,760 (2022: £153,988).

A further advance on the mortgage facility was drawn down in August 2015 to purchase the property at Bowland Road, M23 1LE. At 31 August 2023 the balance on the mortgage is £102,796 (2022: £107,399).

The mortgage loans are secured on the charity's property at King's House, Sidney Street, Manchester, M1 7HB and repayable over 25 years.

The loan of £25,000 provided by the James McNabb Trust is secured on the property at 21 Ford Lane. The loan is interest free and repayable on the sale of the property.

**18. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS – CURRENT YEAR**

	Balance at 1 September 2022 £	Income £	Expenditure/ taxation £	Transfers in/(out) £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>					
General	1,707,386	1,172,625	(1,020,894)	(16,943)	1,842,174
Revaluation	40,550	-	-	(422)	40,128
	<b>1,747,936</b>	<b>1,153,664</b>	<b>(1,020,894)</b>	<b>(17,365)</b>	<b>1,882,303</b>
<b>Restricted funds</b>					
Homes of Hope	-	998	(18,363)	17,365	-
Building fund	36,606	-	-	-	36,606
Revolution Youth	27,387	41,843	(69,495)	-	(265)
<b>Other restricted</b>	-	9,864	(9,864)	-	-
	<b>63,993</b>	<b>52,705</b>	<b>(97,722)</b>	<b>17,365</b>	<b>36,341</b>
Total of funds	<b>1,811,929</b>	<b>1,225,331</b>	<b>(1,118,616)</b>	<b>-</b>	<b>1,918,644</b>

The transfer from unrestricted funds is to finance the deficit on restricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS – PRIOR YEAR**

	Balance at 1 September 2021 £	Income £	Expenditure/ taxation £	Transfers in/(out) £	Balance at 31 August 2022 £
Unrestricted funds					
General	1,709,863	827,553	(736,551)	(93,479)	1,707,386
Revaluation	40,972	-	-	(422)	40,550
	<u>1,750,835</u>	<u>827,553</u>	<u>(736,551)</u>	<u>(93,901)</u>	<u>1,747,936</u>
Restricted funds					
Homes of Hope	-	52,592	(146,493)	93,901	-
Building fund	36,606	-	-	-	36,606
Revolution Youth	25,517	44,405	(42,535)	-	27,387
	<u>62,123</u>	<u>96,997</u>	<u>(189,028)</u>	<u>93,901</u>	<u>63,993</u>
Total of funds	<u>1,812,958</u>	<u>924,550</u>	<u>(925,579)</u>	<u>-</u>	<u>1,811,929</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,949,315	-	1,949,315
Current assets	477,608	36,341	513,949
Creditors due within one year	(212,978)	-	(212,978)
Creditors due in more than one year	(302,048)	-	(302,048)
Provisions for liabilities	(29,594)	-	(29,594)
	<u>1,882,303</u>	<u>36,341</u>	<u>1,918,644</u>

**Analysis of net assets between funds – prior year**

	2022 £	2022 £	2022 £
Tangible fixed assets	1,924,735	-	1,924,735
Current assets	279,579	63,993	343,572
Creditors due within one year	(124,280)	-	(124,280)
Creditors due in more than one year	(315,678)	-	(315,678)
Provisions for liabilities	(16,420)	-	(16,420)
	<u>1,747,936</u>	<u>63,993</u>	<u>1,811,929</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>Group 2023 £</b>	Group 2022 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	<b>106,715</b>	(1,029)
Adjustment for:		
Depreciation charges	<b>54,535</b>	41,609
(Profit)/loss on disposal of fixed assets	<b>2,884</b>	21,074
Decrease/(increase) in debtors	<b>(29,349)</b>	(6,918)
Increase/(decrease) in creditors	<b>89,020</b>	40,321
Increase/(decrease) in provisions for liabilities and charges	<b>13,174</b>	7,705
	<b>236,979</b>	102,762

**21. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>Group 2023 £</b>	Group 2022 £
Cash at bank & in hand	<b>451,871</b>	311,162
Total	<b>451,871</b>	311,162

**22. Pension commitments**

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £13,338 (2022: £13,015).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**23. OPERATING LEASE COMMITMENTS**

At 31 August 2023 the total of the group's future minimum lease payments under non-cancellable operating leases was:

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Group</b>		
<b>Amounts payable:</b>		
Within 1 year	<b>533</b>	4,579
Between 1 and 5 years	<b>-</b>	533
	<hr/>	<hr/>
Total	<b>533</b>	5,112
	<hr/>	<hr/>

At 31 August 2023 the company had annual commitments under con-cancellable operating leases as follows:

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Company</b>		
<b>Amounts payable:</b>		
Within 1 year	<b>-</b>	4,579
Between 1 and 5 years	<b>-</b>	533
	<hr/>	<hr/>
Total	<b>-</b>	5,112
	<hr/>	<hr/>

**24. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

During the year one of the trustees (2022: 1) were engaged in spiritual leadership and ministry in the church and, in accordance with the Memorandum & Articles of Association, were paid salaries during the year as follows:

	<b>Salary</b>	<b>Employer NI</b>	<b>Pension</b>	<b>2023</b>	2022
	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Oludamilola Fagade (incl. spouse)	<b>25,366</b>	<b>1,493</b>	<b>761</b>	<b>27,620</b>	51,167
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>25,366</b>	<b>1,493</b>	<b>761</b>	<b>27,620</b>	51,167
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

During the year the charity received donations from all trustees and their spouses without conditions amounting to £113,458 (2022: £71,412).

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**25. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other entities of our size and nature, we use our auditors to assist in the preparation of the financial statements.