King of Kings Church

England & Wales · Charity number 1152492

Details

Other names	GLORY AND GRACE CHURCH, Glory Fire Church
Status	Registered
Legal form	Charitable company
Company number	08126711
Registered	2013-06-19
Register	View on the Charity Commission register

Contact

Address	C/O AACSL Accountants Ltd Westgate House West Square Harlow Essex CM20 1YS
Phone	01132267264
Website	www.gloryfirechurch.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN THE UK AND ABROAD BY THE MOUNTING OF PUBLIC WORSHIP, PRAYER, PREACHING AND BIBLE STUDY

Activities: The Promotion Christianity through: conducting weekly Christian Services of worship and bible teaching as well as other Christian events (weekly small groups and personal mentoring sessions) geared towards building people up in their Christian faith, personal confidence, life skills and being socially part of a Christian Community of people.

Classification

- **How:** Provides Services
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-29	£49,111	£50,720	-	-
2023-12-29	£56,916	£59,116	-	-
2022-12-29	£64,124	£79,878	-	-
2021-12-29	£63,034	£55,757	-	-
2020-12-29	£62,321	£46,837	-	-

Trustees

Name	Role	Appointed
SCOTT LISTON	Chair	2013-04-22
Paul Dewar		2022-02-08

King of Kings Church

England & Wales - Charity number 1152492

Accounts

REGISTERED NUMBER: 1152492

KING OF KINGS CHURCH

Report and Financial Statements

For the Year ended 29 December 2024

KING OF KINGS CHURCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 December 2024

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KING OF KINGS CHURCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 December 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Mr Scott LISTON
Mr Paul Hamilton DEWAR

REGISTERED OFFICE

C/O Aacsl Accountants Ltd
1st Floor
Westgate House
Harlow, Essex
CM20 1YS

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER
1152492

KING OF KINGS CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 29 December 2024

The Trustees submit their Annual Report and the financial statements for the year ended 29, December 2024 in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

The charity's principal objective is the advancement of the Christian religion in the UK and abroad by the mounting of public worship, prayer, preaching and bible study.

Achievement and Performance

The achievements and performance of the Charity during the period were as follows;

(a) Supporting the growth and development of people in need.
(b) Assisting individuals in overcoming life-debilitating conditions and addictions.
(c) Providing support to people experiencing mental health challenges.
(d) Helping individuals work through bereavement by offering spiritual and emotional support, guidance, and counselling.
(e) Organising special programmes such as Christmas and Easter events
(f) Conducting regular local outreaches to feed the poor, the helpless, and the marginalised.

FINACIAL REVIEW AND RISK MANAGEMENT

The charity generated a total income of £49,111.00 (Compared to £56,916 in 2023) which indicates that there was a decrease in the income generated during the year.

Risk
Financial support, primarily from member donations, continues to sustain the Church in meeting its day-to-day operational needs and in delivering a wide range of public benefit and charitable services.

The Charity also aims to support the personal development of its members and volunteers by providing training opportunities that enhance their skills and equip them to succeed in their chosen fields.

Reserves policy
The Charity aims to build and maintain reserves sufficient to meet its average annual operational needs and to provide a safeguard against unforeseen financial difficulties. The Trustees review the level of reserves regularly, taking into account the Charity's future plans, financial forecasts, and potential risks to income or expenditure.

GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustee appointments, Training of New and Old Trustees

The trustees are appointed according to the Articles of Association.
There are only two trustees at the moment: Mr S Liston and Mr Paul Dewar.

CONTRIBUTIONS MADE BY VOLUNTEERS

The Charity benefits from the invaluable support of approximately six volunteers, who contribute significantly by leading Sunday School classes on a rotational basis, thereby enhancing the Charity's work and strengthening its impact within the community.

Organisational structure

The charity operations are conducted by the trustees. The daily operation of the charity is carried out by the trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for that period.

In preparing these accounts, 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 have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity 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 Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Charity's governing document. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

In accordance with the exemption provisions of the Charities Act 2011, the Trustees appointed an independent examiner to review the accounts for the year ended 29 December 2024. AACSL Accountants Limited was appointed to carry out this role.

This Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 September 2025 and signed on its behalf by:

Mr. Scott LISTON- Trustee

Independent Examiner's Report to the Trustees of KING OF KINGS CHURCH

I report to the trustees on my examination of the accounts of the KING OF KINGS CHURCH Trust for the year ended 29 December 2024, which are set out on pages 8 to 11.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('The Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

1. accounting records have not been kept in respect of the Company as required by section 386 of the Companies Act 2006; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, other than any requirement that the accounts give a true and fair view, which is outside the scope of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS

26, September 2025

KING OF KINGS CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 29TH DECEMBER 2024

	Notes	Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	39,071	-	39,071	56,897
Gift Aid	3	10,040	-	10,040	
Investment income					19
TOTAL INCOMING RESOURCES		49,111	-	49,111	56,916
RESOURCES EXPENDED					
Cost of Generating Funds	4	42,972	-	42,972	-
Charitable activities/Event		6,852	-	6,852	57,345
Governance	5	765	-	765	
Support activities		132		132	1,771
TOTAL RESOURCES EXPENDED		50,720	-	50,720	59,116
Net income/(outgoing) resources		- 1,609	-	(1,609)	(2,200)
Total funds brought forward		10,194	-	10,194	12,394
Total funds carried forward		8,585	-	8,585	10,194

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

KING OF KINGS CHURCH
BALANCE SHEET
AS AT 29TH DECEMBER 2024

	Notes	£	2024 Total £	2023 Total £
FIXED ASSETS				
Tangible Assets	6		1,002	2,005
CURRENT ASSETS				
Debtors	7		4,835	5,390
Cash at bank and in hand	8		4,931	6,271
			9,766	11,661
Current Liabilities				
Creditors: amounts falling due within one year	9		(2,183)	(3,472)
Total Asset Less Current Liabilities			8,585	10,194
NET ASSETS			8,585	10,194
FINANCED BY:				
Unrestricted funds	10		8,585	10,194
Restricted Funds			-	-
TOTAL FUNDS			8,585	10,194

For the year ending 29 December 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

Mr. Scott Liston
Trustee

26th September 2025

KING OF KINGS CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 December 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102), Accounting and Reporting by Charities, 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 cost convention.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity 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 Charity 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 are set out in Note below.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premise's overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Note 2. **Incoming Resources - General Donations**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	39,071	-	39,071	56,897
Investment income	-	-	-	19
Gift-Aid	10,040	-	10,040	-
	49,111	-	49,111	56,916

Note 3. **Resources Expended - Activities**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Charitable Activities Cost	6,852.16		6,852.16	57345
Support costs	131.74		131.74	1771
	6,984	-	6,984	59,116

Note 5. **Resources Expended**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Governance costs	765	-	765	
Cost of generating fund	42,972	-	42,972	
	43,736	-	43,736	-

Note 6. **TANGIBLE ASSETS**

	£	Fixtures and Fittings £	2024 Total £	2023 Total £
Cost	-	9,047	9,047	9,047
Additions	-	-	-	-
Revaluation	-	-	-	-
Disposal	-	-	-	-
Total Costs	-	9,047	9,047	9,047
Depreciation				
Balance brought forward	-	7,042	7,042	6,013
Charge for the year	-	1,003	1,003	1,029
Disposal	-	-	-	-
Transfers			-	-
Balance carried forward	-	8,045	8,045	7,042
Net book value			-	-
At 29th December 2023	-	1,002	1,002	2,005
At 29th December 2024	-	9,047	9,047	9,047

Note 7. **Debtors**

	2024	2023
This is made up as follows:	£	£
Other debtors	1,488	2,043
Prepayments and accrued income	3,347	3,347
	4,835	5,390

Note 8. **Cash at bank and in hand**

	2024	2023
	£	£
Cash at bank	4,931	6,271
	4,931	6,271

Note 9. **Creditors: amounts falling due within one year**

	2024	2023
This is made up as follows:	£	£
Accrued expenses	2,183	3,472
	2,183	3,472

Note 10. **Movement in funds**

	Opening balance	Incoming resources	Resources expended
	£	£	£
Unrestricted funds			
Charity's fund	10,194	49,111	(50,720)
	10,194	49,111	(50,720)
Restricted funds			
Gift Aid	-	-	-
	10,194	49,111	(50,720)

Note 11. **Analysis of net assets by fund**

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Cash at bank and in hand	4,931	-	4,931	6,271
Other net assets	3,654	-	3,654	3,923
	8,585	-	8,585	10,194

Note 12. **Trustees Remuneration**

Two of the trustees, **Mr S. Liston** and **Mrs M. Liston** (resigned during the year), received remuneration from the charity during the period. The total remuneration paid to trustees amounted to £11,851.86.

Note 13. **Employees**

	2,024	2023
Average number of persons employed by the charity during the year	3	3

Note 14. **Related party transactions**

During the year, the Charity made payments to trustees in respect of remuneration, as disclosed in the Trustees' Remuneration note above.

In addition, included within other debtors is a loan to two trustees in respect of the purchase of a car. The loan, which is being repaid over a five-year period commencing in October 2020, had an outstanding balance of £1,488 at the year end.

Note 15. **Taxation**

As a registered charity, KING OF KINGS CHURCH is exempt from corporation tax on income and gains falling within the provisions of the Corporation Tax Act 2010 and the Taxation of Chargeable Gains Act 1992, to the extent that such income and gains are applied for charitable purposes.
Accordingly, no tax charges have arisen in the Charity during the year.

Accounts

King of Kings Church
12 St Andrew's walk
Leeds
West Yorkshire
LS17 7TS

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the period ended 29 December 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with FRS 102 and the FRS 102 charity SORP.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the [*Companies Act 2006/Charities Act 2011]* for preparing financial statements, in accordance with the applicable financial reporting framework *FRS 102 and the FRS 102 Charity SORP*.

   We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period ended 29 December 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the directors' report from being approved, we acknowledge that each director will be guilty of a criminal offence.

4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

5. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

6. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 and FRS 102 charity SORP.

9. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

10. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

    We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	*Relationship*	*Nature of transaction*
S Liston	Trustee	Salary/Crèche Facility/Loan
M Liston	Trustee	Salary/Crèche Facility/Loan

11. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 and FRS 102 charity SORP.

12. We confirm that the charity has agreed to provide the following loan facilities to the following directors during the year:

Name of director	Maximum amount available to the director	Interest charged on borrowings	Main conditions attached	Amounts waived in year
Scott & Fiona Liston	£3,995 (original loan)	£100	Repayable monthly from 1/11/2020 for 5 years	None

Scott & Fiona Liston	£516 (additional loan)	£13	Repayable monthly from 1/02/2022 for 4 years	

13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, namely Companies Act 2006, except as explained to you and as disclosed in the financial statements.

16. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

    There have been no deficiencies in internal control of which we are aware.

17. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

18. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

19. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

20. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

21. We confirm the following specific representations made to you during the course of your examination.

    a) Although the cashbook is written up to 31 December 2023 the transactions between 29 December 2023 and 31 December 2023 relate to the period ended 29 December 2023.

b) Funds sent overseas are in accordance with the Charity's objectives and the recipients are known to the Charity trustees and have confirmed receipt of the funds.

c) We are aware that third party documentation should be maintained in respect of all expenditure sufficient to support the purpose of the expenditure.

22. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:

- so far as each trustee is aware, there is no relevant accounting information of which you as auditors are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant accounting information and to establish that you are aware of that information.

23 We acknowledge that it is a criminal offence to knowingly or recklessly make you as an independent examiner, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours faithfully,

....

Signed on behalf of the board of trustees

Trustee. Scott Liston

Date.27 September 2024.

REGISTERED COMPANY NUMBER: 08126711 (England and Wales)
REGISTERED CHARITY NUMBER: 1152492

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 DECEMBER 2023

FOR

KING OF KINGS CHURCH

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 29 DECEMBER 2023

TRUSTEES	Mr S Liston Mrs M M F Liston (resigned 23.9.24) Mr P H Dewar
REGISTERED OFFICE	200 Drake Street Rochdale Lancashire OL16 1PJ
REGISTERED COMPANY NUMBER	08126711 (England and Wales)
REGISTERED CHARITY NUMBER	1152492
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principle objective as set out in its Memorandum and Articles of Association is the advancement of the Christian religion in the UK and abroad by the mounting of public worship, prayer, preaching and bible study.

Significant activities

The charity has engaged in the promotion of the Christian faith. It has provided social care, capacity building through small groups and mentoring. It has conducted Christian outreach to the community of Leeds.

Several donations, totalling £7,265 have been made during the year both to UK and overseas recipients.

Going concern

The trustees continually monitor expenses against income to ensure that the charity is financially viable

Public benefit

In planning their objectives and activities for the year the trustees have considered the Charity Commission guidance on public benefit. The church relies on grants and donations to cover its operating costs.

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.
Each member's liability is limited to £1 per guarantor. The membership comprises all the current trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We had been open to travel and minister overseas in 2023 like 2022, but due to unforeseen domestic challenges and pressures, we were not able to do so. So we maintained our Church ministry in Leeds, UK

FINANCIAL REVIEW

Financial position

During the year the charity had net expenditure of £2,200 which was covered by reserves brought forward. As at 29 December 2023 the charity had reserves of £10,194 of which unrestricted free reserves amounting to £8,189.

Reserves policy

It is the intention of the trustees to achieve a balance of free reserves equivalent to 6 months costs, this will provide sufficient funds to wind the charity up should grant income and donations cease.
At the year end reserves are significantly below this value and the trustees are aware of the need to build up the level of reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed according to the Articles of Association.

Organisational structure

The charity operations are conducted by the trustees. The daily operation of the charity is carried out by the trustees.

Investment

The trustees have considered the most appropriate policy for investing funds and consider that a bank current account serves the needs of the charity for the time being.

KING OF KINGS CHURCH (REGISTERED NUMBER: 08126711)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 DECEMBER 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

Mr S Liston - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KING OF KINGS CHURCH

Independent examiner's report to the trustees of King of Kings Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patricia Richards FCA, DChA

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

27 September 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**56,897**	64,104
Investment income	2	**19**	20
Total		**56,916**	64,124
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		**57,345**	77,269
Support costs		**1,771**	2,609
Total		**59,116**	79,878
NET INCOME/(EXPENDITURE)		**(2,200)**	(15,754)
RECONCILIATION OF FUNDS			
Total funds brought forward		**12,394**	28,148
TOTAL FUNDS CARRIED FORWARD		**10,194**	12,394

The notes form part of these financial statements

BALANCE SHEET
29 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	**2,005**	3,034
CURRENT ASSETS			
Debtors	10	**5,390**	7,333
Cash at bank		**6,271**	6,103
		11,661	13,436
CREDITORS			
Amounts falling due within one year	11	**(3,472)**	(4,076)
NET CURRENT ASSETS		**8,189**	9,360
TOTAL ASSETS LESS CURRENT LIABILITIES		**10,194**	12,394
NET ASSETS		**10,194**	12,394
FUNDS	12		
Unrestricted funds		**10,194**	12,394
TOTAL FUNDS		**10,194**	12,394

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

Mr S Liston - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Loan interest	**19**	20

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	**57,345**	-	**57,345**
Support costs	-	**1,771**	**1,771**
	57,345	**1,771**	**59,116**

continued...

4. SUPPORT COSTS

	Finance
	£
Support costs	**1,771**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	**1,029**	1,030

6. TRUSTEES' REMUNERATION AND BENEFITS

Two of the trustees received remuneration during the year for services other than as a trustee. The trustees being Mr S Liston & Mrs M Liston and the amounts being £6,000 and £3,600 respectively for services provided to the charity.They were not remunerated as trustees.
In addition they had a loan details of which are in note 13.

Trustees' expenses

One of the trustees paid expenses on behalf of the charity using their own credit card, in addition they claimed reimbursed expenses such as mileage and subsistence. All the claims were made in their capacity as an employee not as a trustee. The total amount was £6419.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	**3**	3

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,104
Investment income	20
Total	64,124
EXPENDITURE ON	
Charitable activities	
Charitable activities	77,269
Support costs	2,609
Total	79,878
NET INCOME/(EXPENDITURE)	(15,754)
RECONCILIATION OF FUNDS	
Total funds brought forward	28,148

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	12,394

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 30 December 2022 and 29 December 2023	**9,047**
DEPRECIATION	
At 30 December 2022	**6,013**
Charge for year	**1,029**
At 29 December 2023	**7,042**
NET BOOK VALUE	
At 29 December 2023	**2,005**
At 29 December 2022	3,034

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	**2,043**	2,816
Prepayments and accrued income	**3,347**	4,517
	5,390	7,333

Included in debtors is an amount of £2,043 part of which is due after 12 months.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	**3,472**	4,076

12. MOVEMENT IN FUNDS

	At 30.12.22 £	Net movement in funds £	At 29.12.23 £
Unrestricted funds			
General fund	**12,394**	**(2,200)**	**10,194**
TOTAL FUNDS	**12,394**	**(2,200)**	**10,194**

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**56,916**	**(59,116)**	**(2,200)**
TOTAL FUNDS	**56,916**	**(59,116)**	**(2,200)**

Comparatives for movement in funds

	At 30.12.21 £	Net movement in funds £	At 29.12.22 £
Unrestricted funds			
General fund	28,148	(15,754)	12,394
TOTAL FUNDS	28,148	(15,754)	12,394

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,124	(79,878)	(15,754)
TOTAL FUNDS	64,124	(79,878)	(15,754)

13. RELATED PARTY DISCLOSURES

During the year two of the trustees received remuneration and were reimbursed travel for services other than as a trustee. A creche was also available for the children of two of the trustees again in connection with their services other than as a trustee. Included in other debtors is a loan to two of the trustees in respect of the purchase of a car which is being repaid over five years from October 2020. The total amount outstanding at the year end was £2,043

King of Kings Church
12 St Andrew's walk
Leeds
West Yorkshire
LS17 7TS

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the period ended 29 December 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with FRS 102 and the FRS 102 charity SORP.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the [*Companies Act 2006/Charities Act 2011]* for preparing financial statements, in accordance with the applicable financial reporting framework *FRS 102 and the FRS 102 Charity SORP*.

   We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period ended 29 December 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the directors' report from being approved, we acknowledge that each director will be guilty of a criminal offence.

4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

5. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

6. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 and FRS 102 charity SORP.

9. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

10. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

    We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	*Relationship*	*Nature of transaction*
S Liston	Trustee	Salary/Crèche Facility/Loan
M Liston	Trustee	Salary/Crèche Facility/Loan

11. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 and FRS 102 charity SORP.

12. We confirm that the charity has agreed to provide the following loan facilities to the following directors during the year:

Name of director	Maximum amount available to the director	Interest charged on borrowings	Main conditions attached	Amounts waived in year
Scott & Fiona Liston	£3,995 (original loan)	£100	Repayable monthly from 1/11/2020 for 5 years	None

Scott & Fiona Liston	£516 (additional loan)	£13	Repayable monthly from 1/02/2022 for 4 years	

13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, namely Companies Act 2006, except as explained to you and as disclosed in the financial statements.

16. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

    There have been no deficiencies in internal control of which we are aware.

17. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

18. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

19. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

20. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

21. We confirm the following specific representations made to you during the course of your examination.

    a) Although the cashbook is written up to 31 December 2023 the transactions between 29 December 2023 and 31 December 2023 relate to the period ended 29 December 2023.

b) Funds sent overseas are in accordance with the Charity's objectives and the recipients are known to the Charity trustees and have confirmed receipt of the funds.

c) We are aware that third party documentation should be maintained in respect of all expenditure sufficient to support the purpose of the expenditure.

22. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:

- so far as each trustee is aware, there is no relevant accounting information of which you as auditors are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant accounting information and to establish that you are aware of that information.

23 We acknowledge that it is a criminal offence to knowingly or recklessly make you as an independent examiner, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours faithfully,

....

Signed on behalf of the board of trustees

Trustee. Scott Liston

Date.27 September 2024.

King of Kings Church

England & Wales - Charity number 1152492

Accounts

REGISTERED COMPANY NUMBER: 08126711 (England and Wales)
REGISTERED CHARITY NUMBER: 1152492

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 DECEMBER 2022

FOR

KING OF KINGS CHURCH

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

KING OF KINGS CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 29 DECEMBER 2022

TRUSTEES	Mr S Liston Mrs M M F Liston Mr O A G Bello (resigned 8.2.22) Mr P H Dewar (appointed 9.2.22)
REGISTERED OFFICE	200 Drake Street Rochdale Lancashire OL16 1PJ
REGISTERED COMPANY NUMBER	08126711 (England and Wales)
REGISTERED CHARITY NUMBER	1152492
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principle objective as set out in its Memorandum and Articles of Association is the advancement of the Christian religion in the UK and abroad by the mounting of public worship, prayer, preaching and bible study.

Significant activities

The charity has engaged in the promotion of the Christian faith. It has provided social care, capacity building through small groups and mentoring. It has conducted Christian outreach to the community of Leeds.

Several donations, totalling £19,362 have been made during the year both to Uk and overseas recipients.

On the 10 February 2022 a resolution was passed to change the charity name from Glory Fire Church to King of Kings Church.

Going concern

The trustees continually monitor expenses against income to ensure that the charity is financially viable

Public benefit

In planning their objectives and activities for the year the trustees have considered the Charity Commission guidance on public benefit. The church relies on grants and donations to cover its operating costs.

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.
Each member's liability is limited to £1 per guarantor. The membership comprises all the current trustees.

FINANCIAL REVIEW

Financial position

As at 29 December 2022 the charity had unrestricted free reserves amounting to £9,360 (2021 - £22,198).

Reserves policy

It is the intention of the trustees to achieve a balance of free reserves equivalent to 6 months costs, this will provide sufficient funds to wind the charity up should grant income and donations cease.
At the year end reserves are significantly below this value and the trustees are aware of the need to build up the level of reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed according to the Articles of Association.

Organisational structure

The charity operations are conducted by the trustees. The daily operation of the charity is carried out by the trustees.

Investment

The trustees have considered the most appropriate policy for investing funds and consider that a bank current account serves the needs of the charity for the time being.

KING OF KINGS CHURCH (REGISTERED NUMBER: 08126711)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 DECEMBER 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18.10.23 and signed on its behalf by:

....

Mr S Liston - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KING OF KINGS CHURCH

Independent examiner's report to the trustees of King of Kings Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 December 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patricia Richards FCA, DChA

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 18.10.23

KING OF KINGS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**64,104**	63,014
Investment income	2	**20**	20
Total		**64,124**	63,034
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		**77,269**	53,744
Support costs		**2,609**	2,013
Total		**79,878**	55,757
NET INCOME/(EXPENDITURE)		**(15,754)**	7,277
RECONCILIATION OF FUNDS			
Total funds brought forward		**28,148**	20,871
TOTAL FUNDS CARRIED FORWARD		**12,394**	28,148

The notes form part of these financial statements

BALANCE SHEET
29 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	**3,034**	2,975
CURRENT ASSETS			
Debtors	10	**7,333**	13,519
Cash at bank		**6,103**	15,591
		13,436	29,110
CREDITORS			
Amounts falling due within one year	11	**(4,076)**	(3,937)
NET CURRENT ASSETS		**9,360**	25,173
TOTAL ASSETS LESS CURRENT LIABILITIES		**12,394**	28,148
NET ASSETS		**12,394**	28,148
FUNDS	12		
Unrestricted funds		**12,394**	28,148
TOTAL FUNDS		**12,394**	28,148

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18.10.23 and were signed on its behalf by:

....
Mr S Liston - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Loan interest	**20**	20

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	**77,269**	**-**	**77,269**
Support costs	**-**	**2,609**	**2,609**
	77,269	**2,609**	**79,878**

continued...

4. SUPPORT COSTS

	Finance
	£
Support costs	**2,609**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	**1,030**	952

6. TRUSTEES' REMUNERATION AND BENEFITS

Two of the trustees received remuneration during the year for services other than as a trustee. The trustees being Mr S Liston & Mrs M Liston and the amounts being £6,000 and £3,600 respectively for services provided to the charity.They were not remunerated as trustees.
In addition they had a loan details of which are in note 13.

Trustees' expenses

General expenses were reimbursed to one trustee during the year amounting to £500.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	**3**	2

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	63,014
Investment income	20
Total	63,034
EXPENDITURE ON	
Charitable activities	
Charitable activities	53,744
Support costs	2,013
Total	55,757
NET INCOME	7,277
RECONCILIATION OF FUNDS	
Total funds brought forward	20,871
TOTAL FUNDS CARRIED FORWARD	28,148

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 30 December 2021	**7,958**
Additions	**1,089**
At 29 December 2022	**9,047**
DEPRECIATION	
At 30 December 2021	**4,983**
Charge for year	**1,030**
At 29 December 2022	**6,013**
NET BOOK VALUE	
At 29 December 2022	**3,034**
At 29 December 2021	2,975

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	**2,816**	3,063
Prepayments and accrued income	**4,517**	10,456
	7,333	13,519

Included in debtors is an amount of £2,816 part of which is due after 12 months.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	**4,076**	3,937

12. MOVEMENT IN FUNDS

	At 30.12.21 £	Net movement in funds £	At 29.12.22 £
Unrestricted funds			
General fund	**28,148**	**(15,754)**	**12,394**
TOTAL FUNDS	**28,148**	**(15,754)**	**12,394**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**64,124**	**(79,878)**	**(15,754)**
TOTAL FUNDS	**64,124**	**(79,878)**	**(15,754)**

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 30.12.20 £	Net movement in funds £	At 29.12.21 £
Unrestricted funds			
General fund	20,871	7,277	28,148
TOTAL FUNDS	20,871	7,277	28,148

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,034	(55,757)	7,277
TOTAL FUNDS	63,034	(55,757)	7,277

13. RELATED PARTY DISCLOSURES

During the year two of the trustees received remuneration and were reimbursed travel for services other than as a trustee. A creche was also available for the children of two of the trustees again in connection with their services other than as a trustee. Included in other debtors is a loan to two of the trustees in respect of the purchase of a car which is being repaid over five years from October 2020. There was a further advance during the year which is being paid over four years. The total amount outstanding at the year end was £2,817

Accounts

REGISTERED COMPANY NUMBER: 08126711 (England and Wales)
REGISTERED CHARITY NUMBER: 1152492

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 DECEMBER 2021

FOR

KING OF KINGS CHURCH

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 DECEMBER 2021

KING OF KINGS CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 29 DECEMBER 2021

TRUSTEES	Mr S Liston Mrs M M F Liston Mr O A G Bello (resigned 8.2.22) Mr J M Thelwell (resigned 4.3.21) Mrs G L Thelwell (resigned 4.3.21) Mr P H Dewar (appointed 9.2.22)
REGISTERED OFFICE	200 Drake Street Rochdale Lancashire OL16 1PJ
REGISTERED COMPANY NUMBER	08126711 (England and Wales)
REGISTERED CHARITY NUMBER	1152492
INDEPENDENT EXAMINER	Wyatt, Morris, Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principle objective as set out in its Memorandum and Articles of Association is the advancement of the Christian religion in the UK and abroad by the mounting of public worship, prayer, preaching and bible study.

Significant activities

The charity has engaged in the promotion of the Christian faith. It has provided social care, capacity building through small groups and mentoring. It has conducted Christian outreach to the community of Leeds.

Several donations, totalling £9,189 have been made during the year both to Uk and overseas recipients.

On the 10 February 2022 a resolution was passed to change the charity name from Glory Fire Church to King of Kings Church.

Going concern

The trustees continually monitor expenses against income to ensure that the charity is financially viable

Public benefit

In planning their objectives and activities for the year the trustees have considered the Charity Commission guidance on public benefit. The church relies on grants and donations to cover its operating costs.

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.
Each member's liability is limited to £1 per guarantor. The membership comprises all the current trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees are appointed according to the Articles of Association.

Organisational structure

The charity operations are conducted by the trustees. The daily operation of the charity is carried out by the trustees.

Investment

The trustees have considered the most appropriate policy for investing funds and consider that a bank current account serves the needs of the charity for the time being.

Approved by order of the board of trustees on 10 October 2022 and signed on its behalf by:

Mr S Liston - Trustee

Independent examiner's report to the trustees of King of Kings Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 December 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patricia Richards FCA, DChA
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

10 October 2022

KING OF KINGS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 DECEMBER 2021

	Notes	Year Ended 29.12.21 Unrestricted fund £	Period 31.12.19 to 29.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**63,014**	62,318
Investment income	2	**20**	3
Total		**63,034**	62,321
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		**53,744**	45,000
Support costs		**2,013**	1,837
Total		**55,757**	46,837
NET INCOME		**7,277**	15,484
RECONCILIATION OF FUNDS			
Total funds brought forward		**20,871**	5,387
TOTAL FUNDS CARRIED FORWARD		**28,148**	20,871

The notes form part of these financial statements

BALANCE SHEET
29 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	**2,975**	1,214
CURRENT ASSETS			
Debtors	10	**13,519**	13,680
Cash at bank		**15,591**	9,971
		29,110	23,651
CREDITORS			
Amounts falling due within one year	11	**(3,937)**	(3,994)
NET CURRENT ASSETS		**25,173**	19,657
TOTAL ASSETS LESS CURRENT LIABILITIES		**28,148**	20,871
NET ASSETS		**28,148**	20,871
FUNDS	12		
Unrestricted funds		**28,148**	20,871
TOTAL FUNDS		**28,148**	20,871

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2022 and were signed on its behalf by:

Mr S Liston - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	Year Ended 29.12.21	Period 31.12.19 to 29.12.20
	£	£
Loan interest	**20**	3

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	**53,744**	**-**	**53,744**
Support costs	**-**	**2,013**	**2,013**
	53,744	**2,013**	**55,757**

continued...

4. SUPPORT COSTS

	Finance
	£
Support costs	**2,013**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 29.12.21	Period 31.12.19 to 29.12.20
	£	£
Depreciation - owned assets	**952**	736

6. TRUSTEES' REMUNERATION AND BENEFITS

Two of the trustees received remuneration during the year for services other than as a trustee.

Trustees' expenses

Travel expenses were reimbursed to one trustee during the year amounting to £1,457.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 29.12.21	Period 31.12.19 to 29.12.20
Administration	**2**	2

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	62,318
Investment income	3
Total	62,321
EXPENDITURE ON	
Charitable activities	
Charitable activities	45,000
Support costs	1,837
Total	46,837
NET INCOME	15,484
RECONCILIATION OF FUNDS	
Total funds brought forward	5,387

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	20,871

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 30 December 2020	**5,245**
Additions	**2,713**
At 29 December 2021	**7,958**
DEPRECIATION	
At 30 December 2020	**4,031**
Charge for year	**952**
At 29 December 2021	**4,983**
NET BOOK VALUE	
At 29 December 2021	**2,975**
At 29 December 2020	1,214

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	**3,063**	3,862
Prepayments and accrued income	**10,456**	9,818
	13,519	13,680

Included in debtors is an amount of £2,264 due after 12 months.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	**3,937**	3,994

12. MOVEMENT IN FUNDS

	At 30.12.20 £	Net movement in funds £	At 29.12.21 £
Unrestricted funds			
General fund	**20,871**	**7,277**	**28,148**
TOTAL FUNDS	**20,871**	**7,277**	**28,148**

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**63,034**	**(55,757)**	**7,277**
TOTAL FUNDS	**63,034**	**(55,757)**	**7,277**

Comparatives for movement in funds

	At 31.12.19 £	Net movement in funds £	At 29.12.20 £
Unrestricted funds			
General fund	5,387	15,484	20,871
TOTAL FUNDS	5,387	15,484	20,871

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,321	(46,837)	15,484
TOTAL FUNDS	62,321	(46,837)	15,484

13. RELATED PARTY DISCLOSURES

During the year two of the trustees received remuneration and were reimbursed travel for services other than as a trustee. A creche was also available for the children of two of the trustees again in connection with their services other than as a trustee. Included in other debtors is a loan to two of the trustees in respect of the purchase of a car which is being repaid over five years at an interest rate of 2.5%.

King of Kings Church

England & Wales - Charity number 1152492

Accounts

REGISTERED COMPANY NUMBER: 08126711 (England and Wales)
REGISTERED CHARITY NUMBER: 1152492

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

FOR

GLORY FIRE CHURCH

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

GLORY FIRE CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

TRUSTEES	Mr S Liston Mrs M M F Liston Mr O A G Bello Mr J M Thelwell (resigned 4.3.21) Mrs G L Thelwell (resigned 4.3.21)
REGISTERED OFFICE	200 Drake Street Rochdale Lancashire OL16 1PJ
REGISTERED COMPANY NUMBER	08126711 (England and Wales)
REGISTERED CHARITY NUMBER	1152492
INDEPENDENT EXAMINER	Wyatt, Morris, Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

REPORT OF THE TRUSTEES
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 31 December 2019 to 29 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The charity's principle objective as set out in its Memorandum and Articles of Association is the advancement of the Christian religion in the UK and abroad by the mounting of public worship, prayer, preaching and bible study.

Significant activities
The charity has engaged in the promotion of the Christian faith. It has provided social care, capacity building through small groups and mentoring. It has conducted Christian outreach to the community of Leeds.

Five donations, totalling £7,133 have been made during the year.

Going concern
The trustees continually monitor expenses against income to ensure that the charity is financially viable

Public benefit
In planning their objectives and activities for the year the trustees have considered the Charity Commission guidance on public benefit. The church relies on grants and donations to cover its operating costs.

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.
Each member's liability is limited to £1 per guarantor. The membership comprises all the current trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
The trustees are appointed according to the Articles of Association.

Organisational structure
The charity operations are conducted by the trustees. The daily operation of the charity is carried out by the trustees.

Investment

The trustees have considered the most appropriate policy for investing funds and consider that a bank current account serves the needs of the charity for the time being.

Approved by order of the board of trustees on 4 November 2021 and signed on its behalf by:

Mr S Liston - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLORY FIRE CHURCH

Independent examiner's report to the trustees of Glory Fire Church ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 31 December 2019 to 29 December 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patricia Richards FCA, DChA
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

4 November 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

	Notes	Period 31.12.19 to 29.12.20 Unrestricted fund £	Year Ended 30.12.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**62,318**	61,202
Investment income	2	**3**	-
Total		**62,321**	61,202
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		**45,000**	57,131
Support costs		**1,837**	1,722
Total		**46,837**	58,853
NET INCOME		**15,484**	2,349
RECONCILIATION OF FUNDS			
Total funds brought forward		**5,387**	3,038
TOTAL FUNDS CARRIED FORWARD		**20,871**	5,387

The notes form part of these financial statements

BALANCE SHEET
29 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	9	**1,214**	607
CURRENT ASSETS			
Debtors	10	**13,680**	1,200
Cash at bank		**9,971**	6,296
		23,651	7,496
CREDITORS			
Amounts falling due within one year	11	**(3,994)**	(2,716)
NET CURRENT ASSETS		**19,657**	4,780
TOTAL ASSETS LESS CURRENT LIABILITIES		**20,871**	5,387
NET ASSETS		**20,871**	5,387
FUNDS	12		
Unrestricted funds		**20,871**	5,387
TOTAL FUNDS		**20,871**	5,387

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 December 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

Mr S Liston - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	Period 31.12.19 to 29.12.20	Year Ended 30.12.19
	£	£
Loan interest	**3**	-

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	**45,000**	**-**	**45,000**
Support costs	**-**	**1,837**	**1,837**
	45,000	**1,837**	**46,837**

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 DECEMBER 2019 TO 29 DECEMBER 2020

4. SUPPORT COSTS

	Finance
	£
Support costs	**1,837**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 31.12.19 to 29.12.20	Year Ended 30.12.19
	£	£
Depreciation - owned assets	**736**	467

6. TRUSTEES' REMUNERATION AND BENEFITS

Two of the trustees received remuneration during the year for services other than as a trustee.

Trustees' expenses

Travel expenses were reimbursed to one trustee during the year amounting to £977.

7. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 31.12.19 to 29.12.20	Year Ended 30.12.19
Administration	**2**	2

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,202
EXPENDITURE ON	
Charitable activities	
Charitable activities	57,131
Support costs	1,722
Total	58,853
NET INCOME	2,349
RECONCILIATION OF FUNDS	
Total funds brought forward	3,038

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	5,387

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 31 December 2019	**3,902**
Additions	**1,343**
At 29 December 2020	**5,245**
DEPRECIATION	
At 31 December 2019	**3,295**
Charge for year	**736**
At 29 December 2020	**4,031**
NET BOOK VALUE	
At 29 December 2020	**1,214**
At 30 December 2019	607

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	**3,862**	-
Prepayments	**9,818**	1,200
	13,680	1,200

Included in debtors is an amount of £3,063 due after 12 months.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	**3,994**	2,716

12. MOVEMENT IN FUNDS

	At 31.12.19 £	Net movement in funds £	At 29.12.20 £
Unrestricted funds			
General fund	**5,387**	**15,484**	**20,871**
TOTAL FUNDS	**5,387**	**15,484**	**20,871**

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**62,321**	**(46,837)**	**15,484**
TOTAL FUNDS	**62,321**	**(46,837)**	**15,484**

Comparatives for movement in funds

	At 31.12.18 £	Net movement in funds £	At 30.12.19 £
Unrestricted funds			
General fund	3,038	2,349	5,387
TOTAL FUNDS	3,038	2,349	5,387

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,202	(58,853)	2,349
TOTAL FUNDS	61,202	(58,853)	2,349

13. RELATED PARTY DISCLOSURES

During the year two of the trustees received remuneration and were reimbursed travel for services other than as a trustee. A creche was also available for the children of two of the trustees again in connection with their services other than as a trustee. Included in other debtors is a loan to two of the trustees in respect of the purchase of a car which is being repaid over five years at an interest rate of 2.5%.