

**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.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
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	
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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

KING OF KINGS CHURCH

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KING OF KINGS CHURCH
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
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REGISTERED OFFICE	200 Drake Street Rochdale Lancashire OL16 1PJ
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REGISTERED COMPANY NUMBER	08126711 (England and Wales)
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REGISTERED CHARITY NUMBER	1152492
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INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
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**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.

**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

KING OF KINGS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 DECEMBER 2023

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

The notes form part of these financial statements

KING OF KINGS CHURCH (REGISTERED NUMBER: 08126711)

**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

KING OF KINGS CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 DECEMBER 2023

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
	<u>19</u>	<u>20</u>

3. CHARITABLE ACTIVITIES COSTS

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

KING OF KINGS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 DECEMBER 2023

4. SUPPORT COSTS

	Finance
	£
Support costs	<u><u>1,771</u></u>

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u><u>1,029</u></u>	<u><u>1,030</u></u>

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
	3	3
Administration	<u><u>3</u></u>	<u><u>3</u></u>

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	<u>20</u>
Total	<u>64,124</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	77,269
Support costs	<u>2,609</u>
Total	<u>79,878</u>
NET INCOME/(EXPENDITURE)	(15,754)
RECONCILIATION OF FUNDS	
Total funds brought forward	28,148

KING OF KINGS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 DECEMBER 2023**

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

KING OF KINGS CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 DECEMBER 2023**

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	56,916	(59,116)	(2,200)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	28,148	(15,754)	12,394
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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

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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.

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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.
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<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
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There have been no deficiencies in internal control of which we are aware.

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- 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.
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- 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.