

**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**

<b>Contents</b>	<b>Page</b>
Legal and Administrative Information	2
Report of the Trustees	3-4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes forming part of the Financial statements	8-11

**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.

**FINANCIAL 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.

**KING OF KINGS CHURCH**  
**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 29 December 2024**

**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:

A handwritten signature in black ink, appearing to read 'Scott LISTON', with a long horizontal flourish extending to the right.

**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**

		Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
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		<u>49,111</u>	<u>-</u>	<u>49,111</u>	<u>56,916</u>
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		<u>50,720</u>	<u>-</u>	<u>50,720</u>	<u>59,116</u>
Net income/(outgoing) resources	-	1,609	-	(1,609)	(2,200)
Total funds brought forward		10,194	-	10,194	12,394
Total funds carried forward		<u>8,585</u>	<u>-</u>	<u>8,585</u>	<u>10,194</u>

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

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.

**KING OF KINGS CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 29 DECEMBER 2024**

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	-
	<u>49,111</u>	<u>-</u>	<u>49,111</u>	<u>56,916</u>

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
	<u>6,984</u>	<u>-</u>	<u>6,984</u>	<u>59,116</u>

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	
	<u>43,736</u>	<u>-</u>	<u>43,736</u>	<u>-</u>

Note 6. **TANGIBLE ASSETS**

	£	Fixtures and Fittings £	2024 Total £	2023 Total £
Cost	-	9,047	9,047	9,047
Additions	-	-	-	-
Revaluation	-	-	-	-
Disposal	-	-	-	-
Total Costs	<u>-</u>	<u>9,047</u>	<u>9,047</u>	<u>9,047</u>
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	<u>-</u>	<u>8,045</u>	<u>8,045</u>	<u>7,042</u>
Net book value			-	-
At 29th December 2023	<u>-</u>	<u>1,002</u>	<u>1,002</u>	<u>2,005</u>
At 29th December 2024	<u>-</u>	<u>9,047</u>	<u>9,047</u>	<u>9,047</u>

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

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
	<u>4,835</u>	<u>5,390</u>

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

	2024	2023
	£	£
Cash at bank	4,931	6,271
	<u>4,931</u>	<u>6,271</u>

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

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

Note 10. **Movement in funds**

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

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
	<u>8,585</u>	<u>-</u>	<u>8,585</u>	<u>10,194</u>

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**

	2024	2023
Average number of persons employed by the charity during the year	3	3

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

**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.