

THE KING OF KINGS SCHOOL

England & Wales · Charity number 518471

Details

Status Registered

Legal form Charitable company

Company number [02022869](#)

Registered 1987-03-04

Register [View on the Charity Commission register](#)

Contact

Address St. Lukes Parish Hall
43 Derby Road
Salford
M6 5YD

Phone 01618344214

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Website www.kingofkingsschool.org.uk

Activities

Objects: TO PROMOTE AND PROVIDE FOR THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUE CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH ALL OF WHICH PURPOSE IS TO BE CARRIED OUT BY SUCH MEANS AS THE COMPANY SHALL THINK FIT. (FOR FURTHER DETAILS SEE CLAUSE 3A OF THE MEMORANDUM OF ASSOCIATION).

Activities: The charity is a Christian school based In Manchester

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Bury
- Cheshire East
- Cheshire West & Chester
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£129,034	£133,481	-	-
2024-07-31	£146,026	£148,994	-	-
2023-07-31	£125,487	£131,391	-	-
2022-07-31	£132,776	£132,686	-	-
2021-07-31	£94,548	£86,685	-	-
2020-07-31	£71,634	£76,271	-	-

Trustees

Name	Role	Appointed
Dr PHILIP LEWIS MBBF FRCP	Chair	
Dr BAMIDELE OLUFUNSO OYEBANDE		2013-01-14
MRS BRENDA LEWIS CERT ED		
NIGEL DAVID STEELE		2017-03-07

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity registration number 518471 (England and Wales)

Company registration number 02022869

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Principal Address	St Luke's Parish Hall Derby Road Salford M6 5YD
Registered office	83 Manchester Road Audenshaw Manchester M34 5PZ
Independent examiner	Tracey Connor BSc(Hons) FCA Chadwicks Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The Governors present their annual report and accounts for the year ended 31 July 2025. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

Students

Five students were working on the ICCE General Certificate. One student completed this during the year and continued onto the next Certificate.

Four students were working on the Intermediate Certificate. One completed this during the year and continued onto the ICCE Advanced Certificate.

The 3 students in Y8 were ready to start on the ICCE General Certificate by the end of the year.

Numbers of students

Numbers held steady.

We had 6 students with SEND: one with health issues, five with behavioural difficulties.

Of the latter, all improved over the year, three improved significantly.

Finances

Fees remained below the VAT limit but were sufficient, with the addition of gifts, to meet all our needs.

Ofsted

Background:

We moved, under very considerable difficulties, including disposing of three-quarters of our materials and storing most of the rest in various churches and people's homes, during the Autumn half term in 2023, setting up school in the new premises for the first time on Monday 6 November. That same day Ofsted announced a full inspection starting the following day and refused to defer it, despite our taking it to the Regional Manager. We received a 'Needs Improvement' rating in this inspection, with 42 ISS items not met.

We therefore had two Progress Monitoring Inspections (PMIs) in 2024-25.

At the PMI on 8 October 2024, we were found to have now met 38 of the 42 items, but EYFS was deemed to be still insufficiently developed and safeguarding record keeping were reckoned to be 'not met', which meant that Leadership and Governance was also not met.

Main areas of shortfall:

1. Attendance: we needed to keep registers electronically, use the tougher rules on attendance and lateness, appoint an attendance champion and record missing items on Admissions Register, Attendance Register and for EYFS.

2. EYFS:

- a) Missing documents.
- b) Resources needed developing inside and out.
- c) Dovetail the two curricula (EYS and ACE).
- d) Sequence how to achieve all Early Learning Goals (ELGs) by age 5.
- e) Link lesson aims to ELGs.
- f) Develop vicarage garden as Forest School to improve outside curriculum.

3. Health and Safety:

- a) Order Bins safely.
- b) Create Medical Room.

4. Safeguarding:

DSL's safeguarding file developed with more information.
Two training certificates were only online; we were asked to print them off.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

As a result, we took the following action:

1. Attendance:

- a) Appointed Attendance Office ('Champion') appointed who wrote the new policy and trained staff.
- b) Electronic versions of Admissions and Attendance registers were created. All required information was added. The data was analysed.
- c) Salford traffic light system adopted for school attendance.

2. EYS

- a) Margaret Gunn, Salford EYFS Lead, and Neil Fazackerley, Salford School Improvement Officer attended separately and gave advice.
- b) School EYFS Lead attended two courses in person on EYFS and completed the 8 modules of the DFE online course.
- c) Resources were extended: a new easel, tarpaulins for dens, dressing up clothes, new sand and water play container, deep container for digging sand.
- d) Environment improved: new carpet, sofa, new sleeping mats. Bar area improved.
- e) Forest School policy, plan and related documents developed. Forest School created in vicarage garden with logs, tyres and woodchip.
- f) The two curricula (A.C.E. and EYFS) were dovetailed.
- g) Each ELG was sequenced from age 3 to age 7.
- h) Lesson aims rewritten to link to ELGs.

3. Health, Welfare and Safety

- a) Bins: many church bins were removed or re-allocated.
- b) Medical room area was cleared of other people's materials, painted and plastered; the light was mended. A screen and washing facilities were added to bed and bedding.

4. Safeguarding

- a) DSL's file was improved.
- b) Hard copies of training certificates required were printed off and added to file.
- c) Form created to log safeguarding concerns.

5. Leadership and Management

- a) All leads required to keep logs and checklists.
- b) Head to scrutinise logs and checklists termly and document.
- c) Leads to report to Governors termly instead of annually.
- d) Governors to ensure EYFs standards are being met.

At the PMI on 10 June 2025, although much improved with everything above implemented, EYFS was still deemed insufficient as there was no continuous provision or continuous access to all materials. Although safeguarding record keeping was much improved, it was rated insufficient, which again meant that the Leadership and Governance was again 'not met'.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Further actions taken as a result:

1. EYFS:

- a) Lead undertook many more training sessions, in person and online.
- b) She created more open-ended tasks to show differentiation and individualisation in activities.
- c) Continuous provision and continuous access was further developed.
- d) The forest school was timetabled to ensure coverage of the outside curriculum. Sessions were developed with ELGs, individualisation, differentiation and CDT challenges. Risk assessment and safety sessions were ensured at the beginning of each session and before each challenge or physical activity. Lesson aims related to sequencing and ELGs.
- e) The lead documented how we identify and address communication issues (using WellComm) and how we identify and address sensory issues (Sante).

2. Safeguarding:

With help of the Salford Safeguarding Lead, Amanda Taylor, the DSL created an electronic log of safeguarding training and concerns raised. She created a CP file for each child who might be vulnerable.

3. Leadership and Management:

The head to have physical sight of the logs and checklists of each Lead every term. The Governors to receive reports from each lead every term and from the DSL twice a term.

During the year we received a lot of training and support from Salford LA, from the School Improvement Officer and particularly from the Safeguarding and EYFS Leads who provided advice, training and support.

A full inspection in February 2026 found all requirements met. See current Ofsted Report.

Salford Safeguarding Audit

We completed the 180 questions of Salford Safeguarding Audit and submitted in time. There were 72 items to attend to, most because we needed to read all the Salford documentation and undertake all the Salford Safeguarding training; Manchester's no longer counted.

These have now all been addressed. All the Salford required training has been undertaken by all the people who needed to do it and all the documentation has been brought in line with Salford requirements.

The DSL completed the Encompass training, were certificate.
All Governors, staff and volunteers have read the documents required.
Volunteers have had training on other relevant documents.

The DSL is now reviewing the SCR termly, instead of Chair of Governors.

Further plans:

The Literature teacher developed 4 matched readers for ABCs.
Social Studies and Science PACEs are designed as matched readers, but children do not start on them before they finish ABCs. She plans to create two more in 2025-2026.

Curriculum

We also improved the curriculum for all British values, systematised the RSE curriculum and improved careers opportunities.

We used the Parliamentary week to cover some of the democracy requirements in British values and integrated society teaching with the history curriculum, creating a History and Society curriculum.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Governors

The Governors are involved in the school and knowledgeable. They have kept up to date with the documentary charges and training. They attend school events, including the Christmas production, the summer banquet, the annual student convention and the annual conference run by the curriculum provider. The safeguarding Governor also teaches in school 3 weeks out of 4 and uses the opportunity to check safeguarding issues with the DSL.

Staff

Besides the Head, each member of staff is over a department of children: EYFS, Infants, Juniors and Seniors. Each member of staff also teaches several lessons, according to their expertise. Each staff member also has responsibility for running the school: one is the Attendance Champion, one is in charge of Health and Safety and Risk Assessments, one is in charge of ordering and trips, one is the School Co-Ordinator for ICCE and another is the Internal Moderator for ICCE. There is a Head and Deputy.

One member of staff is the DSL and the Head is the Deputy DSL. The EYFS and the Safeguarding Leads have had in person and online training courses throughout the year.

The rest of the staff and volunteers have had additional Safeguarding training courses.

All staff members kept up to date with the required A.C.E professional training.

Staff involved in ICCE are up to date with the relevant parts of the required ICCE training.

In addition, each member of staff has undertaken further training on subjects they teach, mostly to improve pedagogy, but sometimes also subject knowledge (e.g. in language, science and art teaching). The staff were assisted by part time volunteers; two as teaching assistants, one as IT teacher, one as PE teacher. There was a peripatetic music teacher.

Premises

The school remained in temporary accommodation in St Luke's Parish Hall, which has many advantages. The Church have been good landlords, dealing with issues as they arise and gradually improving the accommodation. However, we have limited storage and some other limitations and so we continue to look for more permanent premises.

The Head and the Chair had a second training session in London on development and fundraising in order to prepare to move into and sustain much larger premises.

However, we heard at the end of the Autumn Term 2024 that Manchester City Council had compulsorily purchased the property we were expecting to move into.

We have since been pursuing another suitable property in Salford, but that is currently in abeyance, as the landlord is still working on it.

In conclusion

Our children still come from all around the city and we continue to have excellent support from the parents.

The staff worked incredibly hard, cheerfully and faithfully, to deal with all the challenges of the year 2024 to 2025.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.

The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The deficit for the year of £ 4,447 (2024 £ 2,968) will be added to the deficit brought forward. At the year end there is a deficit of £4,799 (2024 £352). On the 5 August 2025, a gift of £5,000 was made to the charity to address this.

The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs. Currently this has not been achieved. The Governors are confident that the donors will assist in this regard if necessary.

The charity has been impacted by a combination of external factors specifically by the introduction of VAT, the increase in the National Insurance limits, loss of business rate relief and the rise in the cost of living. Having regard to these factors the charity is reviewing its financial model with a view to increasing its funding in future periods.

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

Management

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

Bankers

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

Dividends

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. The level of remuneration has been approved and amounted to £46,100 (2023 £40,320). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis

Mrs E B Lewis

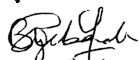
Dr B Oyebande

Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31 July, 2025. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board



Dr B Oyebande

Governor

Dated: 27 May 2026

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

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

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2025.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charitieshave not been met or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tracey Connor BSc(Hons) FCA
Chadwicks
Statutory Auditors
Chartered Accountants
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 28 May 2026

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	39,281	66,837
Charitable activities	3	89,716	79,098
Investments	4	37	91
Total income		129,034	146,026
<u>Expenditure on:</u>			
Charitable activities	5	133,481	148,994
Net expenditure for the year/ Net movement in funds		(4,447)	(2,968)
Fund balances at 1 August 2024		(352)	2,616
Fund balances at 31 July 2025		(4,799)	(352)

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	337		587	
Cash at bank and in hand		707		1,816	
		<u>1,044</u>		<u>2,403</u>	
Creditors: amounts falling due within one year	11	(5,843)		(2,755)	
Net current liabilities			(4,799)		(352)
The funds of the charity					
Unrestricted funds	12		(4,799)		(352)
			<u>(4,799)</u>		<u>(352)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the governors on 27 May 2026



Dr B Oyebande
Governor

Company registration number 02022869 (England and Wales)

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 83 Manchester Road, Audenshaw, Manchester, M34 5PZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

In recent years, the charity has been impacted by a combination of external factors such as the introduction of VAT on school fees, increase in National Insurance costs, loss of business rate relief and a rise in the cost of living.

The governors are actively looking at ways to increase the external funding in the future and are confident that donors will assist in any shortfalls.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	39,281	66,837

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
School fees	88,512	78,746
Donations (other)	1,204	352
	<u>89,716</u>	<u>79,098</u>

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>37</u>	<u>91</u>

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	82,447	79,037
Workbooks	9,433	13,797
Books and consumables	6,180	7,038
General expenses	2,165	5,489
Telephone & IT	-	76
Rent and rates	18,488	31,898
Insurance	735	719
Maintenance	583	729
School trips/conventions	2,766	630
Training	1,958	2,036
Ofsted	2,191	641
	<u>126,946</u>	<u>142,090</u>
Share of support and governance costs (see note 6)		
Governance	<u>6,535</u>	<u>6,904</u>
	<u>133,481</u>	<u>148,994</u>
Analysis by fund		
Unrestricted funds	<u>133,481</u>	<u>148,994</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Accountancy	-	1,671	1,671	-	1,449	1,449
Legal and professional	-	4,864	4,864	-	5,455	5,455
	-	6,535	6,535	-	6,904	6,904
Analysed between Charitable activities	-	6,535	6,535	-	6,904	6,904

Governance costs includes a provision for audit and accountancy fees of £1,671 (2024- £1,449).

7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
4	4

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2024	10,685	14,226	24,911
At 31 July 2025	10,685	14,226	24,911
Depreciation and impairment			
At 1 August 2024	10,685	14,226	24,911
At 31 July 2025	10,685	14,226	24,911

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	(2)	-
Other debtors	339	587
	<u>337</u>	<u>587</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,712	1,006
Trade creditors	1,560	-
Other creditors	11	300
Accruals and deferred income	1,560	1,449
	<u>5,843</u>	<u>2,755</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	(352)	129,034	(133,481)	(4,799)
	<u></u>	<u></u>	<u></u>	<u></u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	2,616	146,026	(148,994)	(352)
	<u></u>	<u></u>	<u></u>	<u></u>

13 Related party transactions

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

13 Related party transactions

(Continued)

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £49,060 (2023 £46,100). The level of remuneration has been approved by the independent trustees.

Two governors provide IT services, N Steele maintains the website for an annual charge of £120 and D Oyebande pays the monthly internet bill and purchases any necessary IT equipment, both of which are refunded to him.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity registration number 518471

Company registration number 02022869 (England and Wales)

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Principal Address	St Luke's Parish Hall Derby Road Salford M6 5YD
Registered office	83 Manchester Road Audenshaw Manchester M34 5PZ
Independent examiner	Claire L Taylor BA (Hons), FCCA Chadwicks Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The Governors present their annual report and accounts for the year ended 31 July 2024. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Students

During 2023 to 2024 we had 27 children.

Lower School: 8

Aged 3 to 7

2 in the Pre-school, 1 aged 3, 1 aged 4

4 in Reception

2 infants, 1 in Y1, 1 in Y2

Juniors: 7

Aged 7 to 11

1 in Y3, 2 in Y4, 2 in Y5 (one of whom had SEND), 2 in Y6 (one of whom had SEND).

Seniors: 13

4 students had graduated with the ICCE General Certificate at the end of the previous year; one went to sixth form college, one to train with horses, one continued at school, one is continuing with ICCE but moved to Scotland. A fifth student, an independent learner who swaps work space and some help for assistance with the younger children and art lessons, also gained the General Certificate.

Aged 11 to 17

3 in Y7, 2 in Y8, 1 in Y9, 3 in Y10, 3 in Y11, 1 in Y12.

The student in Y12 began to recover after 2-3 years of long covid.

All students in Y9 and above were working on ICCE by the end of the year.

Two students (one in Y11 and one in Y12) were working on the ICCE Intermediate Certificate by the end of the year. The independent learner worked on the Intermediate Certificate throughout the year.

Assessment

All new children had baseline assessments. The four children in YR all passed the Reading Readiness test during the year. Three of the four YR children, and one new Y1 child, started ABCs in October and completed in March, passing the Post Test with 100%. The fourth child in YR began ABCs in the summer term.

Two students gained GCSE in Latin, one at Grade 8 (Y12) and one at Grade 9 (Y11).

Three students gained ICCE General during the course of the year, two with A* (Y11, Y12) and one with A (Y11). One Y11 student left at the end of year to attend 6th form college, two continued on to ICCE Intermediate Certificate.

The third Y11 student stayed on to complete the ICCE General Certificate during the year 2024-25.

Student Progress

The youngest children worked extremely well (Y1 to Y2) both in the amount of work they did and the grades they achieved.

The juniors achieved a little below average in both number of PACEs and scores.

Several of the seniors achieved below expectations in number of PACEs and scores, and therefore in the level of work they were on, but were improving by the end of the year.

Everything - health, socialising and work level - began to stabilise by the end of this year. The most able, achieved above level, but the next group down did not quite achieve their targets. Students who last year were achieving well below level began to reach their targets.

Reading targets were mostly achieved.

The child in Y5 with considerable global delay made good progress, completing A.C.E. level 2 (Y2). He was able to work quite fast on his PACEs as he has an excellent memory. He is very socialable and liked by the other children and is able to enjoy playing chasing games with them.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2024*

The child with SEND in Y6 began to demonstrate high intellectual ability, although his work level was still a year behind by the end of the year.

Children who had joined the school in Year 7 or 8 during Covid from state schools were no longer on gap PACEs, but the older ones who had joined in Y8 in 2022-23 were still a year or more behind, despite big improvements in attitude to work and work rate.

Two of the current students speak Portuguese at home, and there are two Chinese speaking families. One child from a Chinese speaking family was still not confident speaking English, by the end of the year, his written English was quite good. Other students, even where English is EAL, were good English speakers.

Honour Roll, Trips and Events

Students who completed the right amount of PACE work and learnt the scripture passages gained Honour Roll, either A or B, depending on their PACE average. The children on A Honour Roll were given a book and taken for a trip. Those on B were given a book and lunch.

We were able to take more usual series of trips, as more things began to open after Covid. Senior students were able to go to Manchester Careers Fair and were given a wonderful day at Salford university, arranged for them by one of the parents.

The Summer Banquet took place after we returned from ESC where all the children were successful in almost all their events and we won PACE bowl.

All the families and children came together for the Summer Banquet and feasted on the food we had all brought and watched the children put on a display of their work, especially that prepared for Student Convention.

Ofsted

On the evening of the day we moved in to our new premises, Monday 6 November 2023, Ofsted rang to say they were coming in to inspect us in a standard inspection the following morning. Despite pleas to defer, they insisted in coming.

As the brunt of the work the move 10 days had fallen on the headteacher and she had gone away on a delayed holiday.

Ofsted found numerous issues which they deemed unsatisfactory, having refused to take in to account that the entire school had moved and set up only 24 hours prior to their arrival. It was no surprise that we had not prepared a medical room, had not yet put up evacuation maps in each room, that school policies (stored at the headteacher's house in transition) were not available and that the online versions were not found as they were stored on a school computer which had not yet been set up. The usual tasks of sorting everything out was impeded by the four remaining members of staff having constant meetings with Ofsted. The result was "requires improvement", with 42 parts of the Independent Schools Standard unmet, some of which we had actually met but they missed, despite correct documentation being submitted. The report which followed was extremely vague.

The head researched and updated everything and submitted an Action Plan which was rejected as likely to be insufficient (but at our monitoring visit in October 2024, almost all was accepted). We worked hard on everything together throughout the rest of the year, rewriting most of the documentation and adjusting the EYFS.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Governors

Nigel Steele was able to re join the Board of Governors by the end of the year.

Staff

The full time staff remained the same; one for EYFS, one for YR to Y2, one for the juniors and one for the seniors and a head who teaches some lessons.

These staff members supervised the ACE programme and taught further lessons throughout the school (e.g. practical science, languages, extended writing, history, apologetics, careers, RSE, scripture, art and music) and acted as lead in various situations (e.g. EYFS, DSL, ICCE, health and safety, fire officer, attendance officer, SENCO).

We were assisted by others;

MB taught PE to juniors and lower school on Thursdays, bringing equipment in with him. The seniors started the year with badminton on Thursday and ended with futsal, with a football coach.

LL has regularly helped in the main learning centre on Wednesdays.

JD has been available to help in all sorts of ways throughout the year, including taking art lessons for the seniors on Tuesdays.

We had a new peripatetic piano teacher.

Staff Training

The staff and Governors have kept their training up to date. The infant teacher completed her 12 hour Paediatric training; the head renewed Safer Recruitment.

The DSL, Deputy DSL and safeguarding Governor completed basic and lead safeguarding training. The Chair of Governors completed level 3 safeguarding training through Salford. Staff members updated their A.C.E. Profession training and ICCE training.

CEE Inspection

This was carried out in the Spring Term 2024. We still achieved 90% for A.C.E. although we could not use A.C.E. as this required furniture and some methodology. The pass mark is 60%

Curriculum

We developed EYFS curriculum further to run alongside Reading Readiness and ABCs. We developed history lessons to include history and society teaching in the Spring term to explicitly cover British values, especially democracy. We developed RSE and relationships curriculum further. We were able to improve the careers offering as more was available after Covid. For the same reason, children were able to resume going on more trips.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Premises

The circumstances in the Autumn Term of 2023 were unusual.

We had been asked to move by our landlords who could no longer afford to maintain the building. We agreed to move out by the end of August 2023. We were eager to move out as part of the premises had become unusable. They had increased our rent many times and demanded and received an extra £30,000 in back pay for maintenance charge they introduced. This was covered by additional giving.

Potential alternative venues were actively sought, but we were unable to secure anywhere despite our best efforts during the year 2022 to 2023. Our landlords (despite being a registered charity) then took us to court to force us to evacuate and just as proceedings were underway we were offered the use of a large multi use parish hall at St Luke's, Salford. Terms were agreed and we started to move in on 1 November 2023, during the half term.

In the 10 days of the half term holiday prior to the move we discarded three quarters of our materials, including furniture, storing the rest in various churches, private homes around the city and transporting some to the new premises. We finished the move and the cleaning of the old premises late on Sunday night, 5 November.

The court hearing was on the same day that the school reopened in our new premises (6 November 2023), by which time we had already vacated and cleaned everything behind us and did not owe the landlords any money. The case was immediately dismissed, but we had been advised to employ a barrister at a cost of £5,000.

In the new premises, we would have to set up school and take it down each day and so had worked out how to run capsule school in these circumstances, with limited storage. The curriculum we use requires certain types of desks which we had to replace with folding tables. With help from parents, governors, churches, friends and families, we had everything in place for the children to return from half term holiday and start work immediately on Monday 6 November 2024.

Despite the difficult circumstances, our stay at St Luke's has been tranquil and happy. The landlords have been good and swift to take any necessary action.

Due to the circumstances at the end of the year 2022-23, we tried not to take in any additional children but some new children did join us. We did not lose any children over the move.

In the Spring term 2024, we were offered the prospect of an excellent long term building (Nicholls building). We were expecting to move in September 2024, as negotiations were at an advanced stage, but unfortunately, Manchester Council prevented the vendor from selling and later purchased the building themselves. We therefore agreed with the present landlords (St Luke's Salford) that we would stay for a further 12 months. In preparation for the expected move to the Nicholls building, the Chair and the Head went on training days for the fundraising and development.

In conclusion

Our children still come from all around the city and we continue to have excellent support from the parents.

The staff worked incredibly hard, cheerfully and faithfully, to deal with all the challenges of the year 2023 to 2024.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2024*

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.

The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The deficit for the year of £2,968 will be deducted from the reserves brought forward. At the year end there is a deficit of £352 in reserves. The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs.

Management

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

Bankers

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

Dividends

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. The level of remuneration has been approved and amounted to £46,100 (2023 £40,320). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis

Mrs E B Lewis

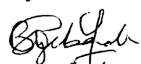
Dr B Oyebande

Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31 July, 2024. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board



Dr B Oyebande

Governor

Dated: 27 May 2025

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2024

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

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

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2024.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire L Taylor BA (Hons) FCCA
Chadwicks
Statutory Auditors
Chartered Accountants
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 28 May 2025

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	66,837	29,907
Charitable activities	3	79,098	95,529
Investments	4	91	51
Total income		146,026	125,487
<u>Expenditure on:</u>			
Charitable activities	5	148,994	131,391
Net expenditure for the year/ Net movement in funds		(2,968)	(5,904)
Fund balances at 1 August 2023		2,616	8,520
Fund balances at 31 July 2024		(352)	2,616

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	587		1,063	
Cash at bank and in hand		1,816		3,738	
		<u>2,403</u>		<u>4,801</u>	
Creditors: amounts falling due within one year	12	(2,755)		(2,185)	
Net current (liabilities)/assets			(352)		2,616
Net assets excluding pension liability			(352)		2,616
			<u> </u>		<u> </u>
The funds of the charity					
Unrestricted funds			(352)		2,616
			<u>(352)</u>		<u>2,616</u>
			<u> </u>		<u> </u>

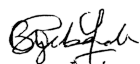
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the governors on 27 May 2025



Dr B Oyebande
Governor

Company registration number 02022869 (England and Wales)

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 83 Manchester Road, Audenshaw, Manchester, M34 5PZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Donations and gifts	66,837	29,907

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
School fees	78,746	93,267
Donations (other)	352	2,262
	<u>79,098</u>	<u>95,529</u>

4 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>91</u>	<u>51</u>

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	79,037	69,816
Workbooks	13,797	11,292
Books and consumables	7,038	5,925
General expenses	5,489	1,888
Telephone & IT	76	370
Rent and rates	31,898	36,846
Insurance	719	714
Maintenance	729	911
School trips/conventions	630	1,394
Bad debt provision	-	(800)
Training	2,036	950
Ofsted	641	636
	<u>142,090</u>	<u>129,942</u>
Share of support and governance costs (see note 6)		
Governance	<u>6,904</u>	<u>1,449</u>
	<u>148,994</u>	<u>131,391</u>
Analysis by fund		
Unrestricted funds	<u>148,994</u>	<u>131,391</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Accountancy	-	1,449	1,449	-	1,449	1,449
Legal and professional	-	5,455	5,455	-	-	-
	<u>-</u>	<u>6,904</u>	<u>6,904</u>	<u>-</u>	<u>1,449</u>	<u>1,449</u>
Analysed between						
Charitable activities	-	6,904	6,904	-	1,449	1,449
	<u>-</u>	<u>6,904</u>	<u>6,904</u>	<u>-</u>	<u>1,449</u>	<u>1,449</u>

Governance costs includes a provision for audit and accountancy fees of £1,449 (2023- £1,380).

7 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

8 Employees

The average monthly number of employees during the year was:

2024
Number

2023
Number

4 4

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2023	10,685	14,226	24,911
At 31 July 2024	10,685	14,226	24,911
Depreciation and impairment			
At 1 August 2023	10,685	14,226	24,911
At 31 July 2024	10,685	14,226	24,911

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	587	1,063

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,006	736
Other creditors	300	-
Accruals and deferred income	1,449	1,449
	2,755	2,185

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	2,616	146,026	(148,994)	(352)
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	8,520	125,487	(131,391)	2,616

14 Related party transactions

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £46,100 (2023 £40,320). The level of remuneration has been approved by the independent trustees.

Two governors provide IT services, N Steele maintains the website for an annual charge of £120 and D Oyebande pays the monthly internet bill and purchases any necessary IT equipment, both of which are refunded to him.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity registration number 518471

Company registration number 02022869 (England and Wales)

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Principal Address	St Luke's Parish Hall Derby Road Salford M6 5YD
Registered office	83 Manchester Road Audenshaw Manchester M34 5PZ
Independent examiner	Claire L Taylor BA (Hons), FCCA Chadwicks Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2023

The Governors present their annual report and accounts for the year ended 31 July 2023. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

In the academic year 2022 to 2023 we had 35 children at the beginning of the year and 32 by the end:
4 in the Pre-School with a supervisor with a Level 6 teaching qualification, EYT, and QTS.
2 in the Infants with a supervisor who has a Level 6 teaching qualification, majoring in Early Years
9 in the Juniors. two of whom are SEND, with a supervisor who has a Level 6 teaching qualification.
17 in the Seniors with a teacher who has a degree in Medieval Studies and an MA in English (Durham).
The Headteacher has CertEd and QTS.

There were two sets of fraternal twins in the Seniors.

Four of the children speak Portuguese at home; one child is Spanish; two children are from Chinese speaking families.

Students in Year 9 and above are on the ICCE General Certificate (except one in Y9 who has not quite got his Maths and English in place, but will have by September).

Five students in Y10 and above completed the ICCE General Certificate this year.

Three of these students then left:

One went to a local 6th form (Urmston Grammar) for maths and science.

One went into an FE College for Equestrian Studies.

One moved with her family to the Isle of Arran where she continues with the ICCE Intermediate Certificate.

Two stayed on to continue the ICCE Intermediate Certificate in school.

Two families, with children in the Juniors and Seniors left this year, one after 3 weeks.

All the new children joining us had baseline assessments.

The younger children who came in from state schools during Covid and would normally have learned to read, were behind in their reading compared to their ability level.

These children had no or very little education in their previous school because of lockdowns. They have had intensive reading teaching and support and did catch up on Readmaster Drills throughout the year. Despite that, these students have still not quite achieved our usual reading targets.

During covid we had one student in the Pre School and then the Learning to Read programme, YN and YR, who has progressed normally, as we were able to continue school through the use of the workbooks and zoom lessons during lockdowns. The student who joined the infants in the last year have progressed normally.

Because of an unusually high degree of respiratory illnesses, as well as Covid among both staff and students during this year, the students have not achieved as highly as usual. The most able still achieve above level, but the next group did not quite achieve their targets.

One of the two children with SEND in the Juniors has global delay, including speech delay and problems with understanding. However, he has a very good memory and has learned to read.

The other, who arrived with severe speech delay and social and behavioural issues, is developing well, increasing in insight and empathy and progressing normally academically, but nearly one year behind targets. He has a particular gift with history.

One child in the Juniors who joined the school from a state school in Y1 is still over a year behind in PACEs, but is reading well and on the Junior reading list.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

All the children in the Juniors, bar the one with global delay, are on the Junior reading list. He has been given intensive lessons on reading this year by the Infant Supervisor and is now reading normally. One Y6 student has completed the basic Junior Reading List, which is usually completed in Y7 or Y8.

New children in the Seniors were put on gap PACEs to bring them up to standard. They have all improved but only one is working above level. We take children in Y7 and Y8. The children we have taken in in the last two or three years arrived substantially behind, especially in Maths and English, because of Covid interruptions and lockdowns.

The Senior Supervisor first had to get them used to working consistently and then to start on catch up.

Despite all this, 6 students completed the ICCE General Certificate, two in Y10, two in Y11 and two in the Sixth Form. There was no student on other ICCE Certificates.

We normally take the children on a lot of trips, but trips have been slow to restart, mostly because not so many places were open. The Seniors on A Honour Roll had fun in an escape room this term, while the Juniors on A Honour Roll went to Gulliver's World. The Pre-School and Infants went to soft play, on a tram.

European Student Convention (ESC)

We took 13 Senior Students (Y8 or above) to the European Student Convention [ESC] at Kingham Hill in Oxfordshire for a week in July and won many medals across all categories. One student, who had been ill for two years with Long Covid, came 5th overall and another 10th.

The Senior Supervisor raised £500 for ESC by running a 5k every day throughout May. This enabled us to cover our transport costs and buy frames for the art, a puppet theatre and sweatshirts for sport.

The Summer Banquet took place on Saturday 9th July, the day after we returned from ESC. It was very well attended, friendly and successful

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Achievement

PACE Level:

Pre School, YN:

4 children: Three passed the Reading Readiness Test and will progress to the Learning to Read in class in September and one needed to wait.

Learning to Read (normally YR):

The only child on the Learning to Read course in this year was the child in Y5 with global delay who was repeating the course. The supervisor, through immense persistence, was able to teach him to read and he is now making normal progress in reading and good progress in A.C.E. Level 2 (normally completed in Y2).

Y1-2

2 children: Both on target.

Numbers of PACEs completed:

Reading: Both above target

Readmaster: Both infants are very much above target, Readmaster helps reading speed, accuracy and comprehension.

Juniors:

Pace Level: 9, 2 above target, 5 on target, 2 below target

Y3: 2, Both just short of target

Y4: 2, One, slightly short of target; the other, SEND (Global delay), 4 years below

Y5: 2, One, SEND (speech delay and ADHD) almost one year below target, one slightly above target

Y6: 3, One above target, one on target, one slightly below

Reading: All except one child with SEND on the junior reading list.

Seniors:

15 children

One with SEND (ADHD)

PACE Level

Y7: 2,

One child new, still on gap PACEs and catch up.

One with SEND, (ADHD) 1-2 years below in maths and English

Y8:

4: 2 above target, two slightly below target

Y9:

2,

One below target in Maths and English; the other, EAL, one year below target (joined at end of Y7 from Hong Kong)

Y10:

4 students,

2 are one year above target, both completed the ICCE General Certificate (GCSE equivalent).

One was on target.

One is still below target in Maths, but one or above target for everything else.

Y11:

3 students.

One completed ICCE General in July, one in August and one, who had been seriously affected by long covid for 2 years, at the beginning of September 2023.

Y13/+

2 students

Both completed ICCE General Certificate in July.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Premises

Faithlife Church off Trinity Way were unable to accommodate us as their building had been requisitioned by the council. We had also been in talks with an Anglican church, St. Bride's, as we had to vacate the premises at Dantzic Street by the end of August.

The school eventually moved to the Parish Hall of St Luke's in Weaste in Salford at the beginning of November 2023, with all the children, for the academic year 2023-2024.

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.

The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The deficit for the year of £5,904 will be deducted from the reserves brought forward. At the year end there is a surplus of £2,616 in reserves. The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs.

Management

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

Bankers

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

Dividends

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. The level of remuneration has been approved and amounted to £40,320 (2022 £37,200). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis

Mrs E B Lewis

Dr B Oyebande

Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31 July, 2023. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board

Dr B Oyebande

Governor

Dated: 25 April 2024

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2023

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

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

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2023.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire L Taylor BA (Hons) FCCA
Chadwicks
Statutory Auditors
Chartered Accountants
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 26 April 2024

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	29,907	51,644
Charitable activities	3	95,529	81,126
Investments	4	51	6
Total income		125,487	132,776
<u>Expenditure on:</u>			
Charitable activities	5	131,391	132,686
Net (expenditure)/income for the year/ Net movement in funds		(5,904)	90
Fund balances at 1 August 2022		8,520	8,430
Fund balances at 31 July 2023		2,616	8,520

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	1,063		1,458	
Cash at bank and in hand		3,738		9,173	
		<u>4,801</u>		<u>10,631</u>	
Creditors: amounts falling due within one year	11	2,185		2,111	
		<u>2,185</u>		<u>2,111</u>	
Net current assets			2,616		8,520
			<u>2,616</u>		<u>8,520</u>
The funds of the charity					
Unrestricted funds			2,616		8,520
			<u>2,616</u>		<u>8,520</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the governors on 25 April 2024

Dr B Oyebande
Trustee

Company registration number 02022869 (England and Wales)

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 83 Manchester Road, Audenshaw, Manchester, M34 5PZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies (Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	29,907	51,644

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
School fees	93,267	80,753
Donations (other)	2,262	373
	<u>95,529</u>	<u>81,126</u>

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>51</u>	<u>6</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

5 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Staff costs	69,816	64,840
Workbooks	11,292	11,310
Books and consumables	5,925	7,905
General expenses	1,888	14,940
Telephone & IT	370	477
Rent and rates	36,846	29,712
Insurance	714	701
Maintenance	911	1,368
School trips/conventions	1,394	1,343
Bad debt provision	(800)	(3,771)
Training	950	1,373
Ofsted	636	576
	<u>129,942</u>	<u>130,774</u>
Share of support and governance costs (see note 6)		
Support	-	352
Governance	1,449	1,560
	<u>131,391</u>	<u>132,686</u>
Analysis by fund		
Unrestricted funds	<u>131,391</u>	<u>132,686</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	-	-	-	352	-	352
Accountancy	-	1,449	1,449	-	1,560	1,560
	<u>-</u>	<u>1,449</u>	<u>1,449</u>	<u>352</u>	<u>1,560</u>	<u>1,912</u>
Analysed between						
Charitable activities	-	1,449	1,449	352	1,560	1,912
	<u>-</u>	<u>1,449</u>	<u>1,449</u>	<u>352</u>	<u>1,560</u>	<u>1,912</u>

Governance costs includes a provision for audit and accountancy fees of £1,449 (2022- £1,380).

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

7 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
4	4
<u>4</u>	<u>4</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2022	10,685	14,226	24,911
At 31 July 2023	10,685	14,226	24,911
Depreciation and impairment			
At 1 August 2022	10,685	14,226	24,911
At 31 July 2023	10,685	14,226	24,911

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	1,420
Other debtors	1,063	38
	<u>1,063</u>	<u>1,458</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	736	-
Other creditors	-	631
Accruals and deferred income	1,449	1,480
	<u>2,185</u>	<u>2,111</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	8,520	125,487	(131,391)	2,616
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2021 £	Incoming resources £	Resources expended £	At 31 July 2022 £
General funds	8,430	132,776	(132,686)	8,520
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £40,320 (2022 £37,200). The level of remuneration has been approved by the independent trustees.

Two governors provide IT services, N Steele maintains the website for an annual charge of £120 and D Oyebande pays the monthly internet bill and purchases any necessary IT equipment, both of which are refunded to him.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity Registration No. 518471

Company Registration No. 02022869 (England and Wales)

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Registered office	142 Dantzic Street Manchester M4 4DN
Independent examiner	Claire L Taylor BA (Hons), FCCA Chadwicks Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The Governors present their annual report and accounts for the year ended 31 July 2022. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2022*

During 2021 to 2022 we had 34 children: 3 in the Pre-School aged 3, 7 in the Infants aged 5 to 7, one of whom is SEND, 9 in the Juniors aged 7 to 11, and 15 in the Seniors, aged 11 and up. There are two sets of fraternal twins.

All the new children had baseline assessments.

We saw more effects from Covid on our work in the academic year 2022 to 2023 than in either 2020 to 2021 or 2021 to 2022.

The younger children who learned to read during Covid in other schools were all to some extent behind in their reading, compared to their ability level and it took the whole year to bring them up to level and they are still not quite where they would have been.

In normal circumstances, children in the school rarely have time off for illness and the teachers hardly ever. Because of an unusually high degree of respiratory illnesses, including Covid, among both staff and students, the students did not achieve as highly as usual.

Throughout this year illnesses were frequent and long-lasting. The work of one of the Senior students was affected for six months after Covid. Another student could not work for more than 2 years after Covid.

This year, the children having worked so well during all the lockdowns, did not work so well for the whole year. The average number of PACEs a child works in this school is 70 each year, compared to the national average of 62. It has always been this or higher. By the end of this year, 2021 to 2022, the children had worked an average of 60 PACEs. [Their work rate increased dramatically in the following year].

Their socialisation was also badly affected, particularly among the senior students who would normally have been developing friendships and learning to work together and with all the disruptions had not.

The Infants and Juniors did not achieve the usual reading targets, although they have done far more than usual on Readmaster which has been helping them.

Four of the children speak Portuguese at home; one child is Spanish; two children are from Chinese speaking families.

The most able still achieve above level, but the next group did not quite achieve their targets. This was true both of PACE work and in reading.

There is one child with severe speech delay aged 8 who is having extra work from the Infant teacher to help him learn to read. He spends breaks and assemblies with the Juniors but works with the Infants as the Infant Teacher has skills and experience in teaching children sounds and blending.

One child who transferred from another school into the Juniors on early Infant work is now an established reader, on the Junior reading list.

It is usual for children entering the Juniors to still be working on the last books of the Infant Reading List, and to enter the Seniors still with some books to finish on the Junior list, but all the children in the Juniors bar one are now on the Junior reading list and one child has completed the Junior Reading List.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Children who joined the school in Year 7 or 8 are on gap PACEs. It takes them time to adjust to the new system and all the children we have taken in in the last two or three years arrived substantially behind in their work, still essentially on Junior level work, especially in Maths and English. For example, they are arriving unable to punctuate sentences with capital letters and full stops.

Once settled and successfully passing PACE tests, the Senior Supervisor works with them to enable them to pass further diagnostic tests. We also use Australian Grammar PACEs to catch them up in English.

Children in Year 9 and above have started ICCE level work, that is PACEs at Level 8 and above (except for one whose Maths is not yet at that level).

There are five children who have started Level 9 PACEs, the second level of the ICCE General Certificate. We do not have any children at the moment on ICCE Intermediate or Advanced Certificates, which is unusual.

Students who completed the right amount of PACE work and learnt the scripture passages are eligible for Honour Roll, either A or B, depending on their PACE average. The Seniors on A Honour Roll had fun in an escape room, the Juniors on A Honour Roll went to Gulliver's World.

Our usual series of trips had not taken place during covid restrictions, but the Pre-School and Infants are going on a trip by tram in the last week of term to soft play.

The Summer Banquet took place on Saturday 9th July, the day after we returned from ESC. All the families and children came together and feasted on the food we had all brought and the children put on a display of their work.

European Student Convention (ESC)

We are taking 13 seniors to Kingham Hill next week for ESC where they met with success in art and design, bible memory, academics, platform events, music and sport.

The Senior Supervisor raised £500 for ESC by running 5k every day throughout May. This enabled us to cover our transport costs buy frames for the art, a theatre for the puppets and sweatshirts for PE.

Premises

The Landlords became unable to maintain the building properly from the beginning of covid, March 2020. The premises have begun to deteriorate and two rooms, the Main Learning Centre and the larger Science Lab became unuseable.

We had a day of Mediation with the landlords at the Civil Court at the beginning of April and agreed that they would give us a 16 month lease. We signed Heads of Terms, stipulating the rent and cost of utilities, but we have not received the lease yet. School paid £20,000 in back utilities and committed to a much higher rent.

A local church, Faithlife Church, began discussing how they could help us by incorporating the school within their building.

We have two new children for September.

Our children come from all around the city, including from Bury, Bolton, Buxton and Chester.

The staff have worked incredibly hard and faithfully to deal with all the recent challenges and covering for one another during illness without complaint and cheerfully.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2022*

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.

The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The surplus for the year of £90 will be added to the reserves brought forward. At the year end there is a surplus of £8,520 in reserves. The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs.

Management

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

Bankers

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

Dividends

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. The level of remuneration has been approved and amounted to £37,200 (2021 £36,570). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis

Mrs E B Lewis

Dr B Oyebande

Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31 July, 2022. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board

Dr B Oyebande

Governor

Dated: 25 April 2023

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2022.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire L Taylor BA (Hons) FCCA
Chadwicks
Statutory Auditors
Chartered Accountants
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 26 April 2023

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	51,644	36,795
Charitable activities	3	81,126	57,752
Investments	4	6	1
Total income		132,776	94,548
<u>Expenditure on:</u>			
Charitable activities	5	132,686	86,685
Net income for the year/ Net movement in funds		90	7,863
Fund balances at 1 August 2021		8,430	567
Fund balances at 31 July 2022		8,520	8,430

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		-		352
Current assets					
Debtors	9	1,458		558	
Cash at bank and in hand		9,173		9,595	
		<u>10,631</u>		<u>10,153</u>	
Creditors: amounts falling due within one year	10	<u>(2,111)</u>		<u>(2,075)</u>	
Net current assets			8,520		8,078
Total assets less current liabilities			<u>8,520</u>		<u>8,430</u>
Income funds					
Unrestricted funds			8,520		8,430
			<u>8,520</u>		<u>8,430</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Governors on 25 April 2023

Dr B Oyebande
Trustee

Company Registration No. 02022869

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 142 Dantzic Street, Manchester, M4 4DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

At the end March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The governor's continue to review the impact on the business, ensuring provisions are put in place to mitigate any risk to the company's ability to trade as a going concern. At the date of signing the financial statements, in the opinion of the governor's, Covid-19 will not impact on the company's ability to trade as a going concern. Consequently, the company continues to adopt the going concern basis in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies (Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	51,644	36,795

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

3 Charitable activities

	Total 2022 £	Total 2021 £
School fees	80,753	54,867
Donations (other)	373	2,885
	<u>81,126</u>	<u>57,752</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>6</u>	<u>1</u>

5 Charitable activities

	Total 2022 £	Total 2021 £
Staff costs	64,840	63,369
Workbooks	11,310	7,933
Books and consumables	7,905	2,297
General expenses	14,940	4,801
Telephone & IT	477	485
Rent and rates	29,712	6,222
Insurance	701	762
Maintenance	1,368	1,062
School trips/conventions	1,343	-
Bad debt provision	(3,771)	(3,150)
Training	1,373	1,162
Ofsted	576	-
	<u>130,774</u>	<u>84,943</u>
Share of support costs (see note 6)	352	422
Share of governance costs (see note 6)	1,560	1,320
	<u>132,686</u>	<u>86,685</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	352	-	352	422	-	422
Accountancy	-	1,560	1,560	-	1,320	1,320
	<u>352</u>	<u>1,560</u>	<u>1,912</u>	<u>422</u>	<u>1,320</u>	<u>1,742</u>
Analysed between Charitable activities	<u>352</u>	<u>1,560</u>	<u>1,912</u>	<u>422</u>	<u>1,320</u>	<u>1,742</u>

Governance costs includes a provision for audit and accountancy fees of £1,380 (2021- £1,320).

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
4	4
<u>4</u>	<u>4</u>

8 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2021	10,685	14,226	24,911
At 31 July 2022	<u>10,685</u>	<u>14,226</u>	<u>24,911</u>
Depreciation and impairment			
At 1 August 2021	10,685	13,874	24,559
Depreciation charged in the year	-	352	352
At 31 July 2022	<u>10,685</u>	<u>14,226</u>	<u>24,911</u>
Carrying amount			
At 31 July 2021	-	352	352
	<u>-</u>	<u>352</u>	<u>352</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	1,420	520
Other debtors	38	38
	<u>1,458</u>	<u>558</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	111
Other creditors	631	664
Accruals and deferred income	1,480	1,300
	<u>2,111</u>	<u>2,075</u>

11 Related party transactions

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £37,200 (2021 £36,570). The level of remuneration has been approved by the independent trustees.

Two governors provide IT services, N Steele maintains the website for an annual charge of £120 and D Oyebande pays the monthly internet bill and purchases any necessary IT equipment, both of which are refunded to him.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity Registration No. 518471

Company Registration No. 02022869 (England and Wales)

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Registered office	142 Dantzic Street Manchester M4 4DN
Independent examiner	Tracey Connor Bsc FCA Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2021

The Governors present their annual report and accounts for the year ended 31 July 2021. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

School Numbers

We ended the year with 30 children.

Covid Impact

This year was again impacted by the Covid Lockdown which ended in March 2021. Although Covid restrictions impacted the school, because of our methodology we were able to deliver all the individualised work, which is at least 60% of the curriculum, as usual, and almost all the taught lessons.

We were not able to continue with IT lessons or software drills during lockdown, but the children were given additional opportunities to catch up with these.

There have also been continuing opportunities for the children to catch up with their reading and I am very pleased to report that they are doing very well.

Although one or two children had difficulty working at home, most children completed their work and some did far more than was required.

Once we were back in school the focus was on settling the children down and getting them back into regular habits of work in school. At first, there was considerable social isolation and new children were difficult to integrate, but this gradually improved.

The seniors were not able to go away for the usual residential week for Student Convention, but an excellent version was created for them online which they thoroughly enjoyed and really helped with the social integration.

Ofsted Report

The School was not inspected by Ofsted in the year, but were assessed as Good for each judgment and Good overall in January 2019.

The role of assessment

Pre-School children are assessed on entry and three times in each of the first two years. Their programme is designed to help them prepare to read and develop academically, morally, socially, emotionally, practically and spiritually.

When they test 'Ready to Read', they progress to a 'Learning to Read' class where they are taught, amongst many other things, to read with phonics. Once these skills have been mastered, they spend a further 6 months on consolidation work and then move into the Infants.

Students joining the school at Year 1 or above are assessed on entry to see what work and skill they have or have not mastered previously. Those who are not established readers go into a reading improvement programme alongside their daily work. Those whose first language is not English go into a Speaking English programme when needed. Children in Years 1 and 2 are taught to score their own work and to identify where they need to ask for help.

The work is individualised and students who can work quickly are encouraged to do so. Once they begin to work above the level of work for their Year, they move onto the expanded and enriched curriculum. Those who struggle academically can take the time they need to master concepts. Every care is taken to develop the children's character, moral understanding and quality of relationships. They are introduced to the basic ideas of Christianity and to its foundational stories and principles.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

After completing the first two levels of the programme, they progress to the Juniors. From YN to Y2, the academic emphasis has been on vocabulary development, reading with understanding, learning how to express themselves orally and in writing, and in developing good basic mathematical skills. In the Juniors, Y3-Y6, while all those aspects continue to be developed, the emphasis changes to reading for pleasure, developing understanding and good general knowledge.

At the age of 11 some gain places at local grammar and independent schools. Those who stay with us continue into the Senior School. Students are also accepted into the Senior School from other schools in Y7 and Y8. Students may only be accepted in Y9 or above if they have already been working on the A.C.E. curriculum, or if it is clearly understood and accepted that all gaps have to be covered first and that it will then take 3 years to complete the General Certificate (CIE O Level standard). Late entrants are extremely likely to complete the General Certificate later than their friends complete their GCSEs.

In the Senior School, individualisation, mastery learning and Christian curriculum continue to underpin the work. The focus changes again in the Lower Seniors to creating a structure of knowledge and understanding which can be applied and transferred, and in the Upper Seniors to analysing, synthesising and developing service and wisdom. They are prepared for the next steps in life, whether that is work or study.

Statistics

National average number of PACE completed annually in Years 3-13:
62 per student per year (not including SEND)

National average PACE Score in Years 3-13: 90% (without SEND)

Students who are able to complete large quantities of work have the opportunity to enhance and enrich their certificate work with all kinds of extra credits. We have also had students who completed their NCSC Level III Certificate with an overall Grade A who went on to gain the Honours Certificate with more than 40 credits instead of the required 30.

Students are currently working on this qualification in the Far East and Africa as well as in Europe.

The 'End Product'

Most of our students are professing and developing Christians. It is our experience that those who go all the way through are creative, original, amusing, well-educated and with a single biblical worldview. The school motto is 'Fit for Service' (from Ephesians 4:11), and there is a consequent emphasis on relationships, character development and service. Older students are encouraged to earn service credits, usually serving within the school. They also have the opportunity to serve abroad, helping to set up and run schools in developing countries or going on short mission trips.

CEC

All staff and one of the Governors attended CEC in December 2020.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Premises

We continued in negotiation with the landlords over the rent.

Note: this went to mediation in April 2022 and was concluded to the satisfaction of both parties. The conditions were that the school would pay 36% of the total utilities bill, based on usage and floor area and that we would vacate the premises with vacant possession by the end of August 2023.

Building

The landlords stopped repairing the building because of Covid and because they were trying to gain Grade II listing. The building gained Grade II listed status in July 2021 and this gave rise to hope that they would be able to now recommence repairs.

Health and Safety

The concerns about fire alarm and state of the building has been taken up with the landlords and they are seeking to address this in an appropriate manner, bearing in mind the Grade II nature of the building.

SENCo:

The programme and methodology we use supports most children with SEND very well. We regularly see children joining school very far behind in their work and with a poor work ethic who after a couple of years are succeeding in every way. That continues to be the case.

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.									

The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The surplus for the year of £7,863 will be added to the reserves brought forward. At the year end there is a surplus of £8,430 in reserves. The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs.

Management

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

Bankers

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

Dividends

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £36,570 (2020 £34,760). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis

Mrs E B Lewis

Dr B Oyebande

Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31 July, 2021. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board

Dr B Oyebande

Governor

Dated: 11 May 2022

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2021

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2021.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charitieshave not been met or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tracey Connor BSc FCA
Chadwick & Company (Manchester) Limited
Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 12 May 2022

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	36,795	32,347
Charitable activities	3	57,752	39,284
Investments	4	1	3
Total income		94,548	71,634
<u>Expenditure on:</u>			
Charitable activities	5	86,685	76,271
Net income/(expenditure) for the year/ Net movement in funds		7,863	(4,637)
Fund balances at 1 August 2020		567	5,204
Fund balances at 31 July 2021		8,430	567

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		352		774
Current assets					
Debtors	9	558		2,045	
Cash at bank and in hand		9,595		2,116	
		<u>10,153</u>		<u>4,161</u>	
Creditors: amounts falling due within one year	10	<u>(2,075)</u>		<u>(4,368)</u>	
Net current assets/(liabilities)			8,078		(207)
Total assets less current liabilities			<u>8,430</u>		<u>567</u>
Income funds					
Unrestricted funds			8,430		567
			<u>8,430</u>		<u>567</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Governors on 11 May 2022

Dr B Oyebande
Trustee

Company Registration No. 02022869

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 142 Dantzic Street, Manchester, M4 4DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

At the end March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The governor's continue to review the impact on the business, ensuring provisions are put in place to mitigate any risk to the company's ability to trade as a going concern. At the date of signing the financial statements, in the opinion of the governor's, Covid-19 will not impact on the company's ability to trade as a going concern. Consequently, the company continues to adopt the going concern basis in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies (Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	36,795	32,347

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

3 Charitable activities

	Total 2021 £	Total 2020 £
School fees	54,867	36,477
Donations (other)	2,885	2,807
	<u>57,752</u>	<u>39,284</u>

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>1</u>	<u>3</u>

5 Charitable activities

	Total 2021 £	Total 2020 £
Staff costs	63,369	54,122
Workbooks	7,933	6,008
Books and consumables	2,297	3,722
General expenses	4,801	1,212
Telephone & IT	485	453
Rent and rates	6,222	6,043
Insurance	762	699
Maintenance	1,062	939
School trips/conventions	-	814
Bad debt provision	(3,150)	-
Training	1,162	440
Ofsted	-	317
	<u>84,943</u>	<u>74,769</u>
Share of support costs (see note 6)	422	422
Share of governance costs (see note 6)	1,320	1,080
	<u>86,685</u>	<u>76,271</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	422	-	422	422	-	422
Accountancy	-	1,320	1,320	-	1,080	1,080
	<u>422</u>	<u>1,320</u>	<u>1,742</u>	<u>422</u>	<u>1,080</u>	<u>1,502</u>
Analysed between Charitable activities	<u>422</u>	<u>1,320</u>	<u>1,742</u>	<u>422</u>	<u>1,080</u>	<u>1,502</u>

Governance costs includes a provision for audit and accountancy fees of £1,320 (2020- £1,080).

7 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>4</u>	<u>4</u>

8 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2020	10,685	14,226	24,911
At 31 July 2021	<u>10,685</u>	<u>14,226</u>	<u>24,911</u>
Depreciation and impairment			
At 1 August 2020	10,685	13,452	24,137
Depreciation charged in the year	-	422	422
At 31 July 2021	<u>10,685</u>	<u>13,874</u>	<u>24,559</u>
Carrying amount			
At 31 July 2021	<u>-</u>	<u>352</u>	<u>352</u>
At 31 July 2020	<u>-</u>	<u>774</u>	<u>774</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

9 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	520	2,007
Other debtors	38	38
	<u>558</u>	<u>2,045</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	111	461
Other creditors	664	2,796
Accruals and deferred income	1,300	1,111
	<u>2,075</u>	<u>4,368</u>

11 Related party transactions

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £36,570 (2020 £34,760). The level of remuneration has been approved by the independent trustees.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.

THE KING OF KINGS SCHOOL

England & Wales - Charity number 518471

Accounts

Charity Registration No. 518471

Company Registration No. 02022869 (England and Wales)

THE KING OF KINGS SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

THE KING OF KINGS SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Dr B Oyebande Mrs E B Lewis Dr P Lewis Mr N Steele
Secretary	Mr M Golamhossen
Charity number	518471
Company number	02022869
Registered office	142 Dantzic Street Manchester M4 4DN
Independent examiner	Tracey Connor Bsc FCA Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW

THE KING OF KINGS SCHOOL

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THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2020

The Governors present their annual report and accounts for the year ended 31st July 2020. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

Principal Activity

The King of Kings School is a company limited by guarantee, the principal activity of which is the education of children in the Manchester area. In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's general guidance on public benefit.

Aims, works and Activities

Objects

The objects of the school are the institution and running of a Christian school designed to give a sound Christian and moral basis to all pupils. The school wants to raise up Christian leaders with service of others in the centre of their hearts and a single, biblical worldview. We want to preserve and extend Christian learning. It is our aim as a school to be outward looking and service oriented, and to contribute to the wider needs of Christian Education in this country and beyond.

History

The King of Kings School was established in 1986 as an independent school providing a curriculum with a specifically bible-centred worldview. Since September 1991 it has occupied a significant part of the former Charter Street Ragged School in Dantzic Street, Manchester, close to Victoria station.

Aims

The school aims to provide a thorough education to children aged 3-18, equipping them with the knowledge and skills to enable them to flourish as members of society and at the same time with a secure Christian faith expressed by serving others with generous, unselfish and confident hearts. Each child is encouraged to work hard in a system which balances academic work with other enriching experiences, including music, art, sport and practical skills.

Curriculum

The difference between this school and other schools with a Christian ethos is the curriculum. The school uses A.C.E., an individualised learning programme which has over 1 million users worldwide. This forms the spine of the curriculum onto which the school builds, adding group work, specialist instruction, individual teaching and project work. The A.C.E. methodology is designed to equip students with self-study skills and to master their learning. Teaching is consistent with the biblical instruction most of the children receive in the church and home, and nurtures children in the Christian faith.

Graduates

The school's first senior students prepared for and took GCSEs before going elsewhere to study for A Levels. Since 1992, we have been able to take students through from nursery to 18 using the A.C.E. curriculum, initially with the National Christian Schools Certificate (the NCSC) and then its successor, the International Certificate of Christian Education (the ICCE), qualifications designed to validate the work of students using this programme and which enable them to gain entrance to university, college, or directly to employment.

Our first NCSC graduate went to Durham University in 1996 and gained a BA in Linguistics before earning an MPhil from York University. She was awarded a scholarship to the University of Pennsylvania, an Ivy League university, and her studies culminated in a PhD from York in 2004.

Subsequent NCSC graduates have gained places at sixth form and further education colleges or stayed on the programme to complete their studies. Every school leaver with the NCSC Level III or the ICCE Advanced Certificate has gained a place at a Russell Group University, including Leicester (Maths), Kent (Music Production), Liverpool (Physiotherapy, English), Durham (Linguistics, Music), York (PPE), Sheffield (Japanese) and Manchester (Japanese). Recent students have studied for a Masters in Medical Statistics, Business Studies, Law, and Security and Development (Distinction).

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

School numbers

We have 15 students at the moment.

Two students are graduating with General Certificates. One individual is going on to do Level 3 Music Technology at Manchester College and the other is going on to do science A Levels at Urmston Grammar. They will both be sorely missed, and both are outstanding examples of students who love God and set a high moral tone.

Six students want to join us in September and another 4 are in earlier stages of the process.

Covid Impact

Although Covid restrictions impacted the school, because of our methodology we were able to deliver all the individualised work, which is at least 60% of the curriculum, as usual, and almost all the taught lessons.

Although one or two children had difficulty working at home, most children completed their work and some did far more than was required.

The staff were amazing: with two days' notice they organised the work the children would need and sent them home with goal cards, materials, workbooks, exercise books and textbooks and everything else they would need, on Friday 20th March.

From Monday morning, 23rd March, with the close support of the parents, school was thus able to continue virtually as we ran the school by zoom, email, WhatsApp and phone calls.

The school ran a simplified timetable in which most lessons in a subject took place at the same time.

The children were expected to complete the usual amount of individualised work. Most children completed the full amount of individualised work between 20 March 2020 and the end of the Summer Term, with several doing more. They were also expected to hand in the homework set in taught lessons. A couple of children did not manage all of this and one did not manage any. These children have since submitted the work they owed.

Ofsted Report

The School was not inspected by Ofsted in the year, but were assessed as Good for each judgment and Good overall in January 2019.

The role of assessment

Pre-School children are assessed on entry and three times in each of the first two years. Their programme is designed to help them prepare to read and develop academically, morally, socially, emotionally, practically and spiritually.

When they test 'Ready to Read', they progress to a 'Learning to Read' class where they are taught, amongst many other things, to read with phonics. Once these skills have been mastered, they spend a further 6 months on consolidation work and then move into the Infants.

Students joining the school at Year 1 or above are assessed on entry to see what work and skill they have or have not mastered previously. Those who are not established readers go into a reading improvement programme alongside their daily work. Those whose first language is not English go into a Speaking English programme when needed. Children in Years 1 and 2 are taught to score their own work and to identify where they need to ask for help.

The work is individualised and students who can work quickly are encouraged to do so. Once they begin to work above the level of work for their Year, they move onto the expanded and enriched curriculum. Those who struggle academically can take the time they need to master concepts. Every care is taken to develop the children's character, moral understanding and quality of relationships. They are introduced to the basic ideas of Christianity and to its foundational stories and principles.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

After completing the first two levels of the programme, they progress to the Juniors. From YN to Y2, the academic emphasis has been on vocabulary development, reading with understanding, learning how to express themselves orally and in writing, and in developing good basic mathematical skills. In the Juniors, Y3-Y6, while all those aspects continue to be developed, the emphasis changes to reading for pleasure, developing understanding and good general know

At the age of 11 some gain places at local grammar and independent schools. Those who stay with us continue into the Senior School. Students are also accepted into the Senior School from other schools in Y7 and Y8. Students may only be accepted in Y9 or above if they have already been working on the A.C.E. curriculum, or if it is clearly understood and accepted that all gaps have to be covered first and that it will then take 3 years to complete the General Certificate (CIE O Level standard). Late entrants are extremely likely to complete the General Certificate later than their friends complete their GCSEs.

In the Senior School, individualisation, mastery learning and Christian curriculum continue to underpin the work. The focus changes again in the Lower Seniors to creating a structure of knowledge and understanding which can be applied and transferred, and in the Upper Seniors to analysing, synthesising and developing service and wisdom. They are prepared for the next steps in life, whether that is work or study.

Student Convention

From the age of 10, students spend part of their time preparing for the annual European Student Convention (ESC) or its Junior version (JESC). They compete with several hundred students from other schools and home schools using A.C.E. ESC has for several years taken place at Millfield School in Somerset. Our students have won medals in a great range of entries, including art, clay, needlework, essay and poetry writing, bible memory, singing, instrumental, poetry recitation, one-act plays, five-a-side football, athletics, badminton, table tennis and many other events.

Those who do well at ESC qualify for the International Student Convention in America (ISC). Here they compete for the awards among thousands of students from all around the world. All senior students attended ESC in 2018, and most of Y5 and 6 students attended JESC. No-one was able to attend ISC, although all the Seniors had qualified to do so. Two of our teachers are the Chief Adjudicators for the Academics section of the competition.

We have previously won many medals at ISC, including first place in Pace Bowl, a general knowledge quiz. Some of our students have had command performances at ISC in music and poetry, that is, they were chosen to perform in front of the whole Convention.

ICCE

Once students complete Level 7 of the A.C.E. curriculum, usually when they are 14, they enrol for the General Certificate of the ICCE. This Certificate takes up to 3 years to complete and in 2011 UKNARIC benchmarked it as comparable to Cambridge International Examinations (CIE) O Level (UKNARIC Report 2012). It is generally accepted as comparable to 9 GCSEs and the DfE has accepted ICCE General Certificate Maths and English as equivalent to GCSEs for funding purposes.

Students may then go on to college to study A Levels but usually stay to study for the Intermediate and Advanced Certificate. In 2011 UKNARIC benchmarked the ICCE Advanced Certificate as comparable to CIE A Level (UKNARIC Report 2012).

Students with Special Educational Needs or Disability (SEND) can work for the Basic Certificate if they are unable to complete the Foundation Certificate (Level 8).

Students who start the programme late or need to work slowly can study for the entry level qualification, the ICCE Foundation Certificate.

Students usually aim for the General Certificate at 16, end Y11, but may take longer. We currently have students working for this certificate and the Intermediate Certificate.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

Students who are able to complete large quantities of work have the opportunity to enhance and enrich their certificate work with all kinds of extra credits. We have also had students who completed their NCSC Level III Certificate with an overall Grade A who went on to gain the Honours Certificate with more than 40 credits instead of the required 30.

Students are currently working on this qualification in the Far East and Africa as well as in Europe.

The 'End Product'

Most of our students are professing and developing Christians. It is our experience that those who go all the way through are creative, original, amusing, well-educated and with a single biblical worldview. The school motto is 'Fit for Service' (from Ephesians 4:11), and there is a consequent emphasis on relationships, character development and service. Older students are encouraged to earn service credits, usually serving within the school. They also have the opportunity to serve abroad, helping to set up and run schools in developing countries or going on short mission trips.

CEE Assessment

There was a CEE Assessment in December 2019 with the school achieving 100%. The school has Quality Status and was assessed as suitable to offer the ICCE

Staff and Parental Support

The School has a Parent Teacher Fellowship which continues to meet at least once a term, during the pandemic this has been via video.

The School has parents and friends who have been actively supporting the School in many ways, attending productions, giving, praying and providing encouragement and practical help.

The teachers see their work as part of the ministry of the wider church and they work for low salaries or on a voluntary basis. This, together with a low rent, enables us to offer a very high standard of education.

Premises

Charter Street Mission, the Landlords, want the school to leave or to pay increased rent and service charges. However the Landlords and Tenants Act provides some protection and the school continues to occupy these premises. However the Governors continue to actively seek alternative suitable premises. They are also seeking legal advice in disputing the level of rent and service charge the landlord's are proposing.

Financial review

The financial statements have been prepared in accordance with the Companies' Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and applicable regulations.									
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The main income arises from fees charged for education and gifts to support the activities of the school. The most significant expenditure relates to the salaries of teachers. The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

The deficit for the year of £4,637 will be added to the reserves brought forward. At the year end there is a surplus of £567 in reserves. The charity's policy towards free reserves is that these should be sufficient to cover one month of trading costs.

The Governors are aware that with reduced numbers currently attending the school, there may be a point where free reserves are fully used. If that were to happen, Mr Lewis has given an undertaking that he will provide additional funding. The Governors have taken steps to increase numbers.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2020*

MANAGEMENT

The day to day management of the school is under the responsibility of the headmistress Mrs E B Lewis.

BANKERS

The bankers of the school are The Royal Bank of Scotland plc, Sandbach, Cheshire.

DIVIDEND

The payment of a dividend or any other distribution to members is not permitted under the terms of the Company's Memorandum of Association.

Structure, governance and management

The Governors during this accounting period and to the date of this report are as follows:

Dr Philip S Lewis (Chair)

Mrs E Brenda Lewis (Head)

Dr Bamidele Oyebande (Safeguarding and Parent Governor)

Mr Nigel Steele (Independent Governor; Health & Safety)

Mrs B Lewis and Mr N Steele resign by rotation and both offer themselves for re-election at the forthcoming Annual General Meeting. No Governor was in receipt of remuneration or private benefits from the company during the period covered by these accounts. No Governor receives indemnity insurance for their service as director or trustee.

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £34,760 (2019 £38,349). The level of remuneration has been approved by the independent trustees.

Mrs Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the A.C.E. curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs Lewis was only appointed as a CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all schools using the curriculum.

In 2018 Mrs Lewis became an unpaid director of ICCE Limited.

Risks

The risks that the school faces include having insufficient school numbers with parents who can pay the fees and insufficient donations to meet the school's expenditure.

The qualification the school uses, while validated by UKNARIC's 2012 Report, is not accredited.

In addition, the school bears the responsibility for looking after the children under its care.

The Governors have made an assessment of the major risks facing the school and are satisfied that there are policies in place to minimise these risks.

THE KING OF KINGS SCHOOL

GOVERNOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2020*

Guarantors

Details of guarantors during the year of the accounts and to the date of this report are as follows:

Dr P S Lewis
Mrs E B Lewis
Dr B Oyebande
Mr N Steele

Under the terms of the Company's Memorandum of Association, the liability of each member is limited to £1.00.

The Governors present their annual report and accounts for the year ended 31st July, 2020. The Governors constitute directors of the company for Companies Act purposes and the Trustees for Charity purposes. The company is registered with the Charity Commissioners under Charity Number 518471.

By order of the board

Dr B Oyebande
Governor
Dated: 12 May 2021

THE KING OF KINGS SCHOOL

STATEMENT OF GOVERNOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2020

The governors, who are also the directors of The King of Kings School for the purpose of company law, are responsible for preparing the Governor's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the governors to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KING OF KINGS SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE GOVERNORS OF THE KING OF KINGS SCHOOL

I report to the governors on my examination of the financial statements of The King of Kings School (the charity) for the year ended 31 July 2020.

This report is made solely to the charity's governors, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's governors those matters I am required to state to them in this independent accountants' report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's governors as a body, for my reporting work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charitieshave not been met or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tracey Connor BSc FCA
Chadwick & Company (Manchester) Limited
Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 13 May 2021

THE KING OF KINGS SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2020

		Unrestricted funds 2020 £	Unrestricted funds 2019 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	32,347	46,351
Charitable activities	3	39,284	35,614
Investments	4	3	1
Total income		71,634	81,966
<u>Expenditure on:</u>			
Charitable activities	5	76,271	79,882
Net (expenditure)/income for the year/ Net movement in funds		(4,637)	2,084
Fund balances at 1 August 2019		5,204	3,120
Fund balances at 31 July 2020		567	5,204

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

There are no restricted funds this year.

THE KING OF KINGS SCHOOL

BALANCE SHEET

AS AT 31 JULY 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		774		1,196
Current assets					
Debtors	9	2,045		10,371	
Cash at bank and in hand		2,116		2,223	
		<u>4,161</u>		<u>12,594</u>	
Creditors: amounts falling due within one year	10	<u>(4,368)</u>		<u>(8,586)</u>	
Net current (liabilities)/assets			(207)		4,008
Total assets less current liabilities			<u>567</u>		<u>5,204</u>
Income funds					
Unrestricted funds			567		5,204
			<u>567</u>		<u>5,204</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Governors on 12 May 2021

Dr B Oyebande
Trustee

Company Registration No. 02022869

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

Charity information

The King of Kings School is a private company limited by guarantee incorporated in England and Wales. The registered office is 142 Dantzic Street, Manchester, M4 4DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the governors continue to adopt the going concern basis of accounting in preparing the financial statements.

At the end March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The governor's continue to review the impact on the business, ensuring provisions are put in place to mitigate any risk to the company's ability to trade as a going concern. At the date of signing the financial statements, in the opinion of the governor's, Covid-19 will not impact on the company's ability to trade as a going concern. Consequently, the company continues to adopt the going concern basis in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the governors in furtherance of their charitable objectives. No funds have been restricted by a donor or designated for a particular purpose by the governors.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Charitable activities - This is expenditure incurred in supporting the charitable activities of the school.

Governance costs - These represent direct expenditure on the governance of the school. The management is carried out without charge by volunteers. The intangible cost is not included in the Statement of Financial Activities since there is no measurement of cost for their services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Tenants improvements	20% - 33.33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Pension

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. No liability arises at the year end.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	32,347	46,351

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

3 Charitable activities

	Total 2020 £	Total 2019 £
School fees	36,477	33,781
Donations (other)	2,807	1,833
	<u>39,284</u>	<u>35,614</u>

4 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	<u>3</u>	<u>1</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

5 Charitable activities

	Total 2020 £	Total 2019 £
Staff costs	54,122	54,876
Workbooks	6,008	2,916
Books and consumables	3,722	2,224
General expenses	1,212	869
Telephone & IT	453	402
Rent and rates	6,043	10,794
Insurance	699	708
Trustee expenses	-	290
Maintenance	939	625
School trips/conventions	814	1,746
Bad debt provision	-	1,640
Training	440	1,187
Ofsted	317	357
	<u>74,769</u>	<u>78,634</u>
Share of support costs (see note 6)	422	648
Share of governance costs (see note 6)	1,080	600
	<u>76,271</u>	<u>79,882</u>

6 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Depreciation	422	-	422	648	-	648
Accountancy	-	1,080	1,080	-	600	600
	<u>422</u>	<u>1,080</u>	<u>1,502</u>	<u>648</u>	<u>600</u>	<u>1,248</u>
Analysed between Charitable activities	422	1,080	1,502	648	600	1,248

Governance costs includes payments to the auditors of £1,080 (2019- £600) for audit fees.

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

7 Employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
4	4
<u>4</u>	<u>4</u>

8 Tangible fixed assets

	Tenants improvements £	Fixtures and fittings £	Total £
Cost			
At 1 August 2019	10,685	14,226	24,911
At 31 July 2020	10,685	14,226	24,911
Depreciation and impairment			
At 1 August 2019	10,685	13,030	23,715
Depreciation charged in the year	-	422	422
At 31 July 2020	10,685	13,452	24,137
Carrying amount			
At 31 July 2020	-	774	774
At 31 July 2019	-	1,196	1,196

9 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	2,007	6,550
Other debtors	38	3,756
Prepayments and accrued income	-	65
	<u>2,045</u>	<u>10,371</u>

THE KING OF KINGS SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	461	487
Other creditors	2,796	7,499
Accruals and deferred income	1,111	600
	<u>4,368</u>	<u>8,586</u>

11 Related party transactions

Two employees are related parties to two of the trustees. Their remuneration is fixed on similar terms to other employees and amounted to £34,760 (2019 £38,349). The level of remuneration has been approved by the independent trustees.

Mrs. Lewis is an unpaid, non-executive director of CEE which is the sole supplier of the ACE curriculum to Christian schools in the United Kingdom. CEE has supplied the school throughout its existence and Mrs. Lewis was only appointed as CEE director in 2009. In addition, purchases are made on normal commercial terms which are available to all school using the curriculum.