REGISTERED NUMBER: 1152492

KING OF KINGS CHURCH

Report and Financial Statements

For the Year ended 29 December 2025

KING OF KINGS CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 December 2025

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KING OF KINGS CHURCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 December 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Mr Scott LISTON
Mr Paul Hamilton DEWAR

REGISTERED OFFICE

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

EXAMINER

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

CHARITY COMMISSION REGISTERED NUMBER
1152492

KING OF KINGS CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 29 December 2025

The Trustees submit their Annual Report and the financial statements for the year ended 29, December 2025 in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

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

Achievement and Performance

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

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

FINACIAL REVIEW AND RISK MANAGEMENT

The charity generated a total income of £42,952.00 and believes it will earn higher than this in the next accounting period.

Risk

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

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

Reserves policy

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

GOVERNANCE AND MANAGEMENT

Governing document

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

Trustee appointments, Training of New and Old Trustees

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

CONTRIBUTIONS MADE BY VOLUNTEERS

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

Organisational structure

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

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

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

In preparing these accounts, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Charity's governing document. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO EXAMINER

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

In accordance with the exemption provisions of the Charities Act 2011, the Trustees appointed an independent examiner to review the accounts for the year ended 29 December 2025. AACSL Accountants Limited was appointed to carry out this role.

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

Approved by order of the board of trustees on 11 September 2026 and signed on its behalf by:

Mr. Scott LISTON- Trustee

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

I report to the trustees on my examination of the accounts of the KING OF KINGS CHURCH Trust for the year ended 29 December 2025, which are set out on pages 8 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS

14, September 2026

KING OF KINGS CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 29TH DECEMBER 2025

	Notes	Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	2	32,874	-	32,874	39,071
Gift Aid	3	10,078	-	10,078	10,040
Investment income					
TOTAL INCOMING RESOURCES		42,952	-	42,952	49,111
RESOURCES EXPENDED					
Cost of Generating Funds	4	40,025	-	40,025	42,972
Charitable activities/Event		615	-	615	6,852
Governance	5	455	-	455	765
Support activities		4		4	132
TOTAL RESOURCES EXPENDED		41,099	-	41,099	50,720
Net income/(outgoing) resources		1,852	-	1,852	(1,609)
Total funds brought forward		8,585	-	8,585	10,194
Total funds carried forward		10,438	-	10,438	8,585

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

KING OF KINGS CHURCH
BALANCE SHEET
AS AT 29TH DECEMBER 2025

	Notes	£	2025 Total £	2024 Total £
FIXED ASSETS				
Tangible Assets	6		1	1,002
CURRENT ASSETS				
Debtors	7		7,818	4,835
Cash at bank and in hand	8		2,620	4,931
			10,438	9,766
Current Liabilities				
Creditors: amounts falling due within one year	9		0	(2,183)
Total Asset Less Current Liabilities			10,438	8,585
NET ASSETS			10,438	8,585
FINANCED BY:				
Unrestricted funds	10		10,438	8,585
Restricted Funds			-	-
TOTAL FUNDS			10,438	8,585

For the year ending 29 December 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

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

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

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

Mr. Scott Liston
Trustee

14th September 2026.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 December 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102), Accounting and Reporting by Charities, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Cash flow statement

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

Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

Incoming resources

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

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Resources expended

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

KING OF KINGS CHURCH
NOTES TO THE ACCOUNTS
YEAR ENDED 29 DECEMBER 2025

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

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
General Donations	32,874	-	32,874	39,071
Investment income	-	-	-	-
Gift-Aid	10,078	-	10,078	10,040
	42,952	-	42,952	49,111

Note 3. **Resources Expended - Activities**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Charitable Activities Cost	614.67		614.67	6852.16
Support costs	3.53		3.53	131.74
	618	-	618	6,984

Note 5. **Resources Expended**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Governance costs	455	-	455	765
Cost of generating fund	40,025	-	40,025	42,972
	40,480	-	40,480	43,736

Note 6. **TANGIBLE ASSETS**

	£	Fixtures and Fittings £	2025 Total £	2024 Total £
Cost	-	9,047	9,047	9,047
Additions	-	-	-	-
Revaluation	-	-	-	-
Disposal	-	-	-	-
Total Costs	-	9,047	9,047	9,047
Depreciation				
Balance brought forward	-	8,045	8,045	7,042
Charge for the year	-	1,002	1,002	1,003
Disposal	-	-	-	-
Transfers			-	-
Balance carried forward	-	9,047	9,047	8,045
Net book value			-	-
At 29th December 2023	-	1	1	1,002
At 29th December 2024	-	9,047	9,047	9,047

KING OF KINGS CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 29 December 2025

Note 7. **Debtors**

This is made up as follows:	2025 £	2024 £
Other debtors	605	1,488
Prepayments and accrued income	7,213	3,347
	7,818	4,835

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

	2025 £	2024 £
Cash at bank	2,620	4,931
	2,620	4,931

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

This is made up as follows:	2025 £	2024 £
Accrued expenses		2,183
	-	2,183

Note 10. **Movement in funds**

	Opening balance £	Incoming resources £	Resources expended £
Unrestricted funds			
Charity's fund	8,585	42,952	49,111
	8,585	42,952	49,111
Restricted funds			
Gift Aid	-	-	-
	8,585	42,952	49,111

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

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Cash at bank and in hand	2,620	-	2,620	4,931
Other net assets	7,818	-	7,818	3,654
	10,438	-	10,438	8,585

Note 12. **Trustees Remuneration**

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

Note 13. **Employees**

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

Note 14. Related party transactions

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

In addition, included within other debtors is a loan to two trustees in respect of the purchase of a car. The loan, which is being repaid over a five-year period commencing in October 2020, had an outstanding balance of £605.00 at the year end.

Note 15. Taxation

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