

# The King's Church (SCIO)

Scotland · Charity number SC049252

## Details

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Known as	The Kings
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-04-25
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	128 Airbles Road Motherwell ML1 2TQ
Website	<a href="http://kingschurchmotherwell.com">kingschurchmotherwell.com</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** To advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. to relieve financial hardship and to promote and preserve good health by the provision of funds, goods or services including through the provision of spiritual and emotional and physical support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. to provide recreational facilities and activities with the object of improving the conditions of life of the people primarily, but not exclusively, of North Lanarkshire

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4 The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 to advance the Christian faith [in accordance with the Statement of Beliefs] in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. 4.2 to relieve financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of spiritual and emotional and physical support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. 4.3 to provide recreational facilities and activities with the object of improving the conditions of life of the people primarily, but not

exclusively, of North Lanarkshire.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£274,214	£230,719	-	5
2024-12-31	£236,715	£201,291	-	5
2023-12-31	£228,018	£207,270	-	3
2022-12-31	£223,769	£227,638	-	3
2021-12-31	£191,759	£178,632	-	3
2020-12-31	£0	£0	-	0

**The King's Church (SCIO)**

Scotland - Charity number SC049252

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# Accounts

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**Unaudited Financial Statements  
for the Year Ended  
31 December 2025**

**for**

**THE KINGS CHURCH (SCIO)**

WDM Associates  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

**THE KINGS CHURCH (SCIO)**

**Contents of the Financial Statements  
for the Year Ended 31 December 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13

## **THE KINGS CHURCH (SCIO)**

### **Report of the Trustees for the Year Ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Purpose Statement**

The King's Church SCIO is a multi-racial, multi-generational church which encourages people from all backgrounds to come together to Love God and to Love people, underpinned by our values of Truth, Unity, Compassion and Honour. Our vision is to Build a Community of Lifelong Apprentices of Jesus.

#### **Values**

Truth - "We will pursue a lifestyle of honesty".

Unity - "Working together to become one in heart, mind and purpose".

Compassion - "Inspired by Jesus' love to understand and meet the needs of others".

Honour - "We will value other people and treat them with respect".

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

- the advancement of religion

- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

The main activities in relation to these objectives are the conducting of a weekly in-person service which is livestreamed, generally containing separate events for kids and youth, weekly meetings of either small groups or a prayer meeting type gathering, both of which are open to anyone to participate in. As part of our outreach into our community we host a weekly, free, unconditional, 2 course hot-meal to anyone in need, a weekly Warm Space between January and March, a monthly Sunday lunch for anyone from the community, a weekly children's club for children of primary school age and parents and toddlers' groups four days per week.

##### **Significant activities**

Sunday Services, Small groups, parent and toddlers, kids, youth and young adult activities, meals for those in need, and some use of our facilities by external groups such as the weekly Veterans Cafe, were all held in the year.

Seasonal events also continued to be held including Easter and Christmas events in particular.

Most giving remains direct to the bank and therefore Gift Aid could be claimed on this.

Staffing changes were made in two areas in 2025:

1. The retirement of an Operations Team Member. We are seeking to recruit to fill this vacancy.
2. Recruitment of a cleaner, further, to ceasing use of an external cleaning company.

The ongoing plan for renovations to the Kings Centre continued during the year, with the final window project completed in 2025.

Overall, the investment was made in the Centre, staff costs, ministries and activities with a surplus of £43K for the year for which we thank God for His faithfulness and the commitment of the Kings Church family.

##### **Public benefit**

The Kings Church SCIO constitutes a public benefit entity as defined by FRS 102.

## **THE KINGS CHURCH (SCIO)**

### **Report of the Trustees for the Year Ended 31 December 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Financial Statements set out on pages 5 to 12 reflect net incoming resources for the year of £43,495 (2024 - £20,060).

At 31 December 2025, the church's total reserves amounted to £504,817 of which £251,311 was "tied up" in fixed assets.

##### **Principal funding sources**

The church receives its funding from church members by way of weekly offerings and Gift Aid donations.

##### **Reserves policy**

The policy of the trustees over recent years has been to maintain reserves at a level which equates to at least nine months unrestricted expenditure. However, essential, and desired improvements to The Kings Centre are being made carefully using some of our reserves and we are satisfied that we still have sufficient reserves to continue normal operations should income drop in the short-term. The General Fund at 31 December 2025 amounted to £253,506 (2024 - £215,267).

##### **Going concern**

The Trustees regard the future operation of the church as a going concern. Budgets are prepared annually and costs monitored and compared to these on a quarterly basis.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is governed by a single-tier constitution as a SCIO

##### **Recruitment and appointment of new trustees**

Trustees must be over 18 years of age and must be considered to be "in relationship" with the church. 'Relationship' here means those who subscribe to the purposes of the church and wish to see them fulfilled; commit to live by the values of the organisation; regularly attend where possible and contribute to the life of the organisation by their time and finances, having the spiritual wellbeing of the organisation at heart. Anyone wishing to become a Trustee can nominate themselves, or be nominated by others, and their application will be considered by the existing Trustees who will evaluate it and communicate their decision in accordance with the church's values. Due to the trustee Elsie Smith taking up paid employment with the church in 2024 a process to add a further trustee to the team was initiated. This was concluded in Dec 2024 and Jen Lafferty was confirmed as a trustee starting in Jan 2025.

##### **Key management remuneration**

The trustees consider the board of trustees and overseers team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration or expenses.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

While risk management can limit risk, it does not eliminate risk. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finances of the charity and are satisfied that the systems in place to mitigate exposure to these risks are operating efficiently.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC049252

##### **Principal address**

128 Airbles Road  
Motherwell  
ML1 2TQ

**THE KINGS CHURCH (SCIO)**

**Report of the Trustees  
for the Year Ended 31 December 2025**

**Trustees**

Stewart Reid  
Yvonne Isabel McConnon Smith  
Craig Thomson  
Jen Lafferty (appointed 1.1.25)

**Independent Examiner**

WDM Associates  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

Approved by order of the board of trustees on 16 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Stewart Reid', written over a horizontal line.

Stewart Reid - Trustee

## **Independent Examiner's Report to the Trustees of The Kings Church (SCIO)**

I report on the accounts for the year ended 31 December 2025 set out on pages five to thirteen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Dawn Angela White  
The Association of Chartered Certified Accountants

WDM Associates  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

16 March 2026

**THE KINGS CHURCH (SCIO)**

**Statement of Financial Activities  
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Designated £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		255,336	-	255,336	217,803
<b>Charitable activities</b>					
Charitable activities		-	-	-	5,359
Other trading activities	2	17,313	-	17,313	11,600
Investment income	3	1,565	-	1,565	1,953
<b>Total</b>		<u>274,214</u>	<u>-</u>	<u>274,214</u>	<u>236,715</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	4	214,033	16,686	230,719	216,655
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	12	60,181 (21,942)	(16,686) 21,942	43,495 -	20,060 -
<b>Net movement in funds</b>		<u>38,239</u>	<u>5,256</u>	<u>43,495</u>	<u>20,060</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		215,267	246,055	461,322	441,262
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>253,506</u>	<u>251,311</u>	<u>504,817</u>	<u>461,322</u>

The notes form part of these financial statements

**THE KINGS CHURCH (SCIO)**

**Balance Sheet  
31 December 2025**

	Notes	Unrestricted fund £	Designated £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	-	251,311	251,311	246,055
<b>CURRENT ASSETS</b>					
Cash at bank		253,506	-	253,506	215,267
<b>NET CURRENT ASSETS</b>		<u>253,506</u>	<u>-</u>	<u>253,506</u>	<u>215,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>253,506</u>	<u>251,311</u>	<u>504,817</u>	<u>461,322</u>
<b>NET ASSETS</b>		<u>253,506</u>	<u>251,311</u>	<u>504,817</u>	<u>461,322</u>
<b>FUNDS</b>	12				
Unrestricted funds				<u>504,817</u>	<u>461,322</u>
<b>TOTAL FUNDS</b>				<u>504,817</u>	<u>461,322</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2026 and were signed on its behalf by:



Stewart Reid - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income recognition**

Income is recognised in the year in which the charity is entitled to receipt, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

**Tithes, offerings and other gifts**

Tithes, offerings, gifts and donations are credited to the Statement of Financial Activities in the year in which they are receivable. Donated services and gifts are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

**Gift Aid**

Tax recovered on gift aid is credited to the Statement of Financial Activities in the year in which it is receivable.

**Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided on the Church's Property ( land and building) at the rate of 2% per annum on a straight line basis. This rate is calculated to reduce the cost over a period of years to a more realistic net worth.

Depreciation is provided on the Church's Fixtures and Fittings at the rate of 10% per annum on a reducing balance basis. This rate is calculated to write off the cost of these assets over their estimated useful life.

The Church's policy is to capitalise any new asset costing more than £500.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds comprise gifts and other income received.

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

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for a particular purpose.

## THE KINGS CHURCH (SCIO)

### Notes to the Financial Statements - continued for the Year Ended 31 December 2025

#### 1. ACCOUNTING POLICIES - continued

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Missions	5,673	4,898
Youth & Children's ministries	10,403	5,558
Pastoral care	1,237	1,144
	<u>17,313</u>	<u>11,600</u>

#### 3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,565</u>	<u>1,953</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>154,767</u>	<u>75,952</u>	<u>230,719</u>

**THE KINGS CHURCH (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Staff costs	85,380	95,249
Missions	27,071	21,270
Youth & children's ministries	24,483	14,650
Worship, sound and visual	7,383	6,343
Pastoral care	7,733	8,888
Conferences and other events	189	665
Donations and gifts disbursed	2,528	3,677
Loans	-	3,779
	<u>154,767</u>	<u>154,521</u>

**6. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
Charitable activities	<u>73,672</u>	<u>2,280</u>	<u>75,952</u>

Support costs, included in the above, are as follows:

	2025	2024
	Charitable	Total
	activities	activities
	£	£
Insurance	4,672	4,417
Light and heat	14,930	11,991
Telephone	1,513	1,370
Postage and stationery	5,466	5,635
Sundries	1,009	-
Building and equipment repairs	28,157	18,963
Purchase of equipment	-	683
Computer costs	907	714
Professional fees	-	577
Bank charges	332	308
Depreciation of tangible fixed assets	16,686	15,364
Accountancy and legal fees	2,280	2,112
	<u>75,952</u>	<u>62,134</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**THE KINGS CHURCH (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**8. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	78,119	86,592
Social security costs	2,003	1,943
Other pension costs	5,258	6,714
	<u>85,380</u>	<u>95,249</u>

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

	2025	2024
Ministry and administration	<u>5</u>	<u>5</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Designated £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	217,803	-	217,803
<b>Charitable activities</b>			
Charitable activities	5,359	-	5,359
Other trading activities	11,600	-	11,600
Investment income	1,953	-	1,953
<b>Total</b>	<u>236,715</u>	<u>-</u>	<u>236,715</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>201,291</u>	<u>15,364</u>	<u>216,655</u>
<b>NET INCOME/(EXPENDITURE)</b>	35,424	(15,364)	20,060
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	179,843	261,419	441,262
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>215,267</u>	<u>246,055</u>	<u>461,322</u>

**THE KINGS CHURCH (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2025	331,621	191,288	522,909
Additions	-	21,942	21,942
At 31 December 2025	<u>331,621</u>	<u>213,230</u>	<u>544,851</u>
<b>DEPRECIATION</b>			
At 1 January 2025	164,159	112,695	276,854
Charge for year	6,632	10,054	16,686
At 31 December 2025	<u>170,791</u>	<u>122,749</u>	<u>293,540</u>
<b>NET BOOK VALUE</b>			
At 31 December 2025	<u>160,830</u>	<u>90,481</u>	<u>251,311</u>
At 31 December 2024	<u>167,462</u>	<u>78,593</u>	<u>246,055</u>

**11. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	4,320	-
Between one and five years	3,600	-
	<u>7,920</u>	<u>-</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
<b>Unrestricted funds</b>				
General fund	215,267	60,181	(21,942)	253,506
Fixed assets	246,055	(16,686)	21,942	251,311
	<u>461,322</u>	<u>43,495</u>	<u>-</u>	<u>504,817</u>
<b>TOTAL FUNDS</b>	<u>461,322</u>	<u>43,495</u>	<u>-</u>	<u>504,817</u>

**THE KINGS CHURCH (SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	274,214	(214,033)	60,181
Fixed assets	-	(16,686)	(16,686)
	<u>274,214</u>	<u>(230,719)</u>	<u>43,495</u>
<b>TOTAL FUNDS</b>	<u>274,214</u>	<u>(230,719)</u>	<u>43,495</u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	179,843	35,424	215,267
Fixed assets	261,419	(15,364)	246,055
	<u>441,262</u>	<u>20,060</u>	<u>461,322</u>
<b>TOTAL FUNDS</b>	<u>441,262</u>	<u>20,060</u>	<u>461,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	236,715	(201,291)	35,424
Fixed assets	-	(15,364)	(15,364)
	<u>236,715</u>	<u>(216,655)</u>	<u>20,060</u>
<b>TOTAL FUNDS</b>	<u>236,715</u>	<u>(216,655)</u>	<u>20,060</u>

## THE KINGS CHURCH (SCIO)

### Notes to the Financial Statements - continued for the Year Ended 31 December 2025

#### 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
<b>Unrestricted funds</b>				
General fund	179,843	95,605	(21,942)	253,506
Fixed assets	261,419	(32,050)	21,942	251,311
	<u>441,262</u>	<u>63,555</u>	<u>-</u>	<u>504,817</u>
<b>TOTAL FUNDS</b>	<u>441,262</u>	<u>63,555</u>	<u>-</u>	<u>504,817</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	510,929	(415,324)	95,605
Fixed assets	-	(32,050)	(32,050)
	<u>510,929</u>	<u>(447,374)</u>	<u>63,555</u>
<b>TOTAL FUNDS</b>	<u>510,929</u>	<u>(447,374)</u>	<u>63,555</u>

#### **Tangible fixed asset fund**

The tangible fixed asset fund represents the net book value of the charity's tangible fixed assets. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that tangible fixed assets are essential to the day to day work of the charity and as such their value should not be regarded as funds that would be realisable with ease in order to meet future contingencies.

#### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

**The King's Church (SCIO)**

Scotland - Charity number SC049252

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# Accounts

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APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1 <sup>st</sup>	January	2024	To	31 <sup>st</sup>	December	2024

**Reference and administration details**

<b>Charity name</b>	The Kings Church (SCIO)	
<b>Other names charity is known by</b>	The Kings, The Kings Church	
<b>Registered charity number</b>	SC049252	
<b>Charity's principal address</b>	The Kings Centre	
	128 Airbles Road	
	Motherwell	
	North Lanarkshire	Postcode ML1 2TQ

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4			Appointed 1 <sup>st</sup> January 2025	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Reference and administration details**

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	1 <sup>st</sup> Jan 2024- 16 Mar 24

**Structure, governance and management**

Type of governing document

The charity is governed by a single-tier constitution as a SCIO.

Trustee recruitment and appointment

Trustees must be over 18 years of age and must be considered to be “in relationship” with the church. ‘Relationship’ here means those who subscribe to the purposes of the church and wish to see them fulfilled; commit to live by the values of the organisation; regularly attend where possible and contribute to the life of the organisation by their time and finances, having the spiritual wellbeing of the organisation at heart. Anyone wishing to become a Trustee can nominate themselves, or be nominated by others, and their application will be considered by the existing Trustees who will evaluate it and communicate their decision in accordance with the church’s values. Due to the trustee [REDACTED] taking up paid employment with the church and process to add a further trustee to the team was initiated. This was concluded in Dec 2024 and [REDACTED] was confirmed as a trustee starting in Jan 2025

**Objectives and activities**

## Charitable purposes

C - the advancement of religion

I - the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

N - the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

## Summary of the main activities in relation to these objects

The main activities in relation to these objects are the conducting of a weekly in-person service which is livestreamed, generally containing separate events for kids and youth, weekly meetings of either small groups or a prayer meeting type gathering, both of which are open to anyone to participate in. As part of our outreach into our community we host a weekly, free, unconditional, 2 course hot-meal to anyone in need as well as provide a place for parents and toddlers, older folks and those who have served in our armed forces to come and meet together in a safe and welcoming environment.

2

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Sunday Services, Small groups, toddler, kids and youth activities, meals for those in need, Veterans Café, and some use of our facilities by external groups, were all held in the year.

Seasonal events also continued to be held including Easter and Christmas events in particular.

Most giving remains direct to the bank and therefore Gift Aid could be claimed on this.

Staffing changes were made in two areas in 2024:

1. The recruitment of a Young Person and Children's worker to look to both manage and continue to grow in this area.
2. Replacement, due to leaving, of an Operations Team Member. This has been covered by two P/T roles – Building Manager and Finance and Admin Manager

The ongoing plan for renovations to the Kings Centre continued during the year, but with the final window project pushed into 2025.

Overall, the investment was made in the Centre, staff costs, ministries and activities with a surplus of £35K for the year for which we thank God for His faithfulness and the commitment of the Kings Church family.

### Financial review

**Brief statement of the charity's policy on reserves**

The policy of the trustees over recent years has been to maintain reserves at a level which equates to at least nine months unrestricted expenditure. However, essential, and desired improvements to The Kings Centre are being made carefully using some of our reserves and we are satisfied that we still have sufficient reserves to continue normal operations should income drop in the short-term.

**Details of any deficit**

--

**Donated facilities and services (if any)**

--

**APPENDIX 1**

**Other optional information**

--

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	
Date	22 April 2025	

## The Kings Church (SCIO)

SC049252



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	January	2024		31st	December	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	217,803				217,803	214,909
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	11,600				11,600	11,394
Income from investments other than land and buildings	-				-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,359				5,359	1,715
Bank Interest	1,953				1,953	
<b>A1 Sub total</b>	<b>236,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,715</b>	<b>228,018</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>236,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,715</b>	<b>228,018</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	194,717				194,717	201,737
Grants and donations	3,779				3,779	1,840
Governance costs:					-	
Audit / independent examination	2,112				2,112	2,071
Preparation of annual accounts					-	
Legal costs	-				-	-
Other					-	
<b>A3 Sub total</b>	<b>200,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,608</b>	<b>205,648</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	683				683	1,622
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683</b>	<b>1,622</b>
<b>Total payments</b>	<b>201,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>201,291</b>	<b>207,270</b>
<b>Net receipts / (payments)</b>	<b>35,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,424</b>	<b>20,748</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>35,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,424</b>	<b>20,748</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	179,843		-	-	179,843	159,094
	Surplus / (deficit) shown on receipts and payments account	35,424		-	-	35,424	20,748
						-	
	<b>Cash and bank balances at end of year</b>	<b>215,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,267</b>	<b>179,842</b>
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>	None			
		<b>Total</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Buildings	Unrestricted	331,621		331,621
	Fixtures and Fittings	Unrestricted	193,593		192,910
	Hogmanay Ceilidh income	Unrestricted	309		-
		<b>Total</b>	<b>525,523</b>	<b>-</b>	<b>524,531</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	Stationery	Unrestricted	245	-
	Audio Visual	Unrestricted	775	-
	HMRC	Unrestricted	2,001	-
	Water - Clear Business	Unrestricted	136	-
	Gas costs - Corona Energy	Unrestricted	887	1,567
	Inspection Fee due	Unrestricted	2,205	2,100
	Cleaning contract - Dec 2024	Unrestricted	737	737
	Kids Christmas Party & Costumes	Unrestricted	-	145
	Hogmanay Ceilidh Catering	Unrestricted	316	240
	Equipment purchased	Unrestricted	-	44
	Bank charges	Unrestricted	-	20
	Other (Hospitality / Upkeep)	Unrestricted	-	7
		Unrestricted	-	-
		<b>Total</b>	<b>7,302</b>	<b>4,860</b>

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

[Redacted Signature]

22/04/2025

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
--	----------

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
---	----------

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
	No transactions in year		

**C6 Other information**

--

### Additional analysis (1)

#### Analysis of receipts and payments

##### 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Giving and associated Gift Aid	217,803				217,803	214,909
					-	
					-	
					-	
<b>Total</b>	<b>217,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>217,803</b>	<b>214,909</b>

- - - - -

##### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

- - - - -

##### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Loan repayment	5,359				5,359	1,715
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>5,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,359</b>	<b>1,715</b>

- - - - -

##### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Staff Costs	95,249				95,249	81,275
Building Repairs and upkeep	18,963				18,963	62,515
Missions Expenditure	21,270				21,270	15,122
Light and heat	11,991				11,991	12,419
Ministry Costs	34,224				34,224	20,402
Support Costs	13,020				13,020	10,004
<b>Total</b>	<b>194,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,717</b>	<b>201,737</b>

- - - - -

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	SCIO Unrestricted Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	217,803				217,803	214,909
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	11,600				11,600	11,394
Income from investments other than land and buildings	-				-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,359				5,359	1,715
Bank Interest	1,953				1,953	
<b>Sub total</b>	<b>236,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,715</b>	<b>228,018</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>236,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,715</b>	<b>228,018</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	194,717				194,717	201,737
Grants and donations	3,779				3,779	1,840
Governance costs:					-	
Audit / independent examination	2,112				2,112	2,071
Preparation of annual accounts					-	
Legal costs	-				-	-
<b>Sub total</b>	<b>200,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,608</b>	<b>205,648</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	683				683	1,622
Purchase of investments					-	
<b>Sub total</b>	<b>683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683</b>	<b>1,622</b>
<b>Total payments</b>	<b>201,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>201,291</b>	<b>207,270</b>
<b>Net receipts / (payments)</b>	<b>35,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,424</b>	<b>20,748</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>35,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,424</b>	<b>20,748</b>

#### Nature and purpose of funds

The church has always encouraged giving into Unrestricted Funds so as to allow the leadership to respond to whatever financial priorities arise. Additionally, any giving towards a particular need or activity would similarly be treated as "Unrestricted" as these are generally passed on to the designated recipient with additional funding as decided by the Trustees. The only funding considered to be "Restricted" would be grants received towards specific purposes received from organisations external to the church, where to identify such income and expenditure separately is entirely appropriate.

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Covid 19 Recovery Grants	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	-
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>	

APPENDIX 3



**Independent examiner's report on the accounts** v2

<b>Report to the trustees/members of</b>	Charity name The Kings Church (SCIO)																								
<b>Registered charity number</b>	SC049252																								
<b>On the accounts of the charity for the period</b>	<table border="1"> <tr> <th colspan="3">Period start date</th> <th colspan="3">Period end date</th> </tr> <tr> <th>1<sup>st</sup></th> <th>Day</th> <th>Month</th> <th>Year</th> <th>to</th> <th>31<sup>st</sup></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> <tr> <td></td> <td></td> <td>January</td> <td>2024</td> <td></td> <td></td> <td></td> <td>December</td> <td>2024</td> </tr> </table>	Period start date			Period end date			1 <sup>st</sup>	Day	Month	Year	to	31 <sup>st</sup>	Day	Month	Year			January	2024				December	2024
Period start date			Period end date																						
1 <sup>st</sup>	Day	Month	Year	to	31 <sup>st</sup>	Day	Month	Year																	
		January	2024				December	2024																	
<b>Set out on pages</b>	One to Ten																								

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

**Signed:** [Redacted]  
**Name:** [Redacted]  
**Relevant professional qualification(s) or body (if any):** [Redacted]

**Date:** 22 April 2025

**Address:** WDM Associates  
 Oakfield House  
 378 Brandon Street  
 Motherwell ML1 1XA