

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 st	January	2024	To	31 st	December	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

The Kings Church (SCIO)
The Kings, The Kings Church
SC049252
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 st 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
	1 st 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 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 was confirmed as a trustee starting in Jan 2025

Objectives and activities

Charitable purposes	<p>C - the advancement of religion</p> <p>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.</p> <p>N - the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage</p>
Summary of the main activities in relation to these objects	<p>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.</p>

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Achievements and performance

Summary of the main achievements of the charity during the financial period	<p>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.</p> <p>Seasonal events also continued to be held including Easter and Christmas events in particular.</p> <p>Most giving remains direct to the bank and therefore Gift Aid could be claimed on this.</p> <p>Staffing changes were made in two areas in 2024:</p> <ol style="list-style-type: none"> 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 <p>The ongoing plan for renovations to the Kings Centre continued during the year, but with the final window project pushed into 2025.</p> <p>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.</p>
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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)

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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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
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	
A1 Sub total	236,715	-	-	-	236,715	228,018
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	236,715	-	-	-	236,715	228,018
A3 Payments						
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					-	
A3 Sub total	200,608	-	-	-	200,608	205,648
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	683				683	1,622
Purchase of investments					-	-
A4 Sub total	683	-	-	-	683	1,622
Total payments	201,291	-	-	-	201,291	207,270
Net receipts / (payments)	35,424	-	-	-	35,424	20,748
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	35,424	-	-	-	35,424	20,748

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	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
						-	
						-	
	Cash and bank balances at end of year	215,267	-	-	-	215,267	179,842
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

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

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	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	-	
		Total	7,302	4,860

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

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

Signature

Print Name

Date of approval

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	£
Total			-

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)	X
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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)	X
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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

The Kings Church (SCIO)

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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
					-	
					-	
					-	
Total	217,803	-	-	-	217,803	214,909

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	-
					-	
					-	
					-	
Total	-	-			-	-

- - - - - - -

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
					-	
					-	
					-	
					-	
					-	
					-	
Total	5,359	-	-	-	5,359	1,715

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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
Total	194,717	-	-	-	194,717	201,737

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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
Receipts						
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
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Sub total	236,715	-	-	-	236,715	228,018
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	236,715	-	-	-	236,715	228,018
Payments						
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	-				-	-
					-	
Sub total	200,608	-	-	-	200,608	205,648
Payments relating to asset and investment movements						
Purchases of fixed assets	683				683	1,622
Purchase of investments					-	
Sub total	683	-	-	-	683	1,622
Total payments	201,291	-	-	-	201,291	207,270
Net receipts / (payments)	35,424	-	-	-	35,424	20,748
Transfers to / (from) funds					-	
Surplus / (deficit) for year	35,424	-	-	-	35,424	20,748

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.

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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

Receipts

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					-	
Sub total	-	-	-	-	-	-

Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-

Payments

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					-	
					-	
					-	
Sub total	-	-	-	-	-	-

Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-

Transfers to / (from) funds

					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
The Kings Church (SCIO)

Registered charity number

SC049252

On the accounts of the charity for the period

Period start date			Period end date					
1 st	Day	Month	Year	to	31 st	Day	Month	Year
		January	2024				December	2024

Set out on pages

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:

Name:

Date:

22 April 2025

Relevant professional qualification(s) or body (if any):

Address:

WDM Associates
Oakfield House
378 Brandon Street
Motherwell ML1 1XA