

APPENDIX 3



Independent examiner's report on the accounts v2

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	<table border="1"> <tr> <th colspan="3">Period start date</th> <th colspan="3">Period end date</th> </tr> <tr> <td>1st</td> <td>Day</td> <td>Month</td> <td>Year</td> <td>to</td> <td>31st</td> <td>Day</td> <td>Month</td> <td>Year</td> </tr> <tr> <td></td> <td></td> <td>January</td> <td>2022</td> <td></td> <td></td> <td></td> <td>December</td> <td>2022</td> </tr> </table>	Period start date			Period end date			1 st	Day	Month	Year	to	31 st	Day	Month	Year			January	2022				December	2022
Period start date			Period end date																						
1 st	Day	Month	Year	to	31 st	Day	Month	Year																	
		January	2022				December	2022																	
Set out on pages	One to Eleven																								
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	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 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:	07 September 2023																								
Relevant professional qualification(s) or body (if any):	FCCA																								
Address:	WDM Associates Oakfield House 378 Brandon Street Motherwell ML1 1XA																								

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	2022		31st	December	2022

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 £
A1 Receipts						
Donations	205,440				205,440	187,718
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	
Gross trading receipts	17,299				17,299	4,015
Income from investments other than land and buildings	5				5	26
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,025				1,025	-
					-	
A1 Sub total	223,769	-	-	-	223,769	191,759
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	223,769	-	-	-	223,769	191,759
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	220,392				220,392	161,706
Grants and donations	2,500				2,500	
Governance costs:					-	
Audit / independent examination	1,980				1,980	2,400
Preparation of annual accounts					-	
Legal costs	-				-	3,135
Other					-	
					-	
A3 Sub total	224,872	-	-	-	224,872	167,241
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,766				2,766	11,391
Purchase of investments					-	
A4 Sub total	2,766	-	-	-	2,766	11,391
Total payments	227,638	-	-	-	227,638	178,632
Net receipts / (payments)	(3,869)	-	-	-	(3,869)	13,127
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(3,869)	-	-	-	(3,869)	13,127

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 £
B1 Cash funds	Cash and bank balances at start of year	162,963		-	-	162,963	149,836
	Surplus / (deficit) shown on receipts and payments account	(3,869)		-	-	(3,869)	13,127
	Cash and bank balances at end of year	159,094	-	-	-	159,094	162,963

(Agree balances with receipts and payments account(s))

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Buildings	SCIO Unrestricted	331,621		331,621
	Fixtures and Fittings	SCIO Unrestricted	191,288		188,522
	Total			522,909	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Tax & NI due	Unrestricted	1,879	1,878
	Gas costs - Corona Energy	Unrestricted	1,039	-
	Pension Contributions	Unrestricted	859	859
	Inspection Fee due	Unrestricted	2,016	2,000
	Replacement microphone	Unrestricted	323	
	Bank charges	Unrestricted	49	
	Lyreco (Centrefeed rolls)	Unrestricted	83	
Total			6,248	4,737

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

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

Signature	Print Name	Date of approval
		4/9/23

Section C Notes to the Accounts

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

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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

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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	205,440				205,440	187,718
					-	
					-	
					-	
Total	205,440	-	-	-	205,440	187,718

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	1,025				1,025	-
					-	
					-	
					-	
					-	
					-	
Total	1,025	-	-	-	1,025	-

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	85,017				85,017	88,690
Building Repairs and upkeep	63,774				63,774	32,668
Missions Expenditure	28,347				28,347	12,825
Light and heat	12,501				12,501	5,940
Ministry Costs	20,910				20,910	11,645
Support Costs	9,843				9,843	9,938
Total	220,392	-	-	-	220,392	161,706

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	204,770				204,770	187,718
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	
Gross trading receipts	17,969				17,969	4,015
Income from investments other than land and buildings	5				5	26
Rents from land & buildings						
Gross receipts from other charitable activities	1,025				1,025	-
Sub total	223,769	-	-	-	223,769	191,759
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	223,769	-	-	-	223,769	191,759
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	220,392				220,392	161,664
Grants and donations	2,500				2,500	
Governance costs:					-	
Audit / independent examination	1,980				1,980	2,400
Preparation of annual accounts					-	
Legal costs	-				-	3,135
					-	
					-	
Sub total	224,872	-	-	-	224,872	167,199
Payments relating to asset and investment movements						
Purchases of fixed assets	2,766				2,766	11,391
Purchase of investments					-	
Sub total	2,766	-	-	-	2,766	11,391
Total payments	227,638	-	-	-	227,638	178,590
Net receipts / (payments)	(3,869)	-	-	-	(3,869)	13,169
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(3,869)	-	-	-	(3,869)	13,169

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
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					-	42
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	-	-	-	-	42
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	42
Net receipts / (payments)	-	-	-	-	-	(42)
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	(42)

Nature and purpose of funds

In 2020, The Kings Church received £5745 in grants towards Covid 19 help and recovery activities, plus a £100 donation towards the refurbishment of the church. As at the end of 2020, all but £142 of the Covid recovery grants had been spent, and the £100 donation towards the Building Refurbishment had been allocated against that year's refurbishment activities. The final element of the Covid Related grant was expended in 2021.

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1 st	January	2022		31 st	December	2022

Reference and administration details

Charity name	The Kings Church (SCIO)		
Other names charity is known by	The Kings, The Kings Church		
Registered charity number	SC049252		
Charity's principal address	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				
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

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.

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.

APPENDIX 1

Achievements and performance

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

As in virtually all walks of life, 2022 saw some return to almost normality as we emerged from the various covid restrictions with the return of in-person services without restriction on numbers or singing etc with attendances gradually returning to pre-covid levels. This also allowed the resumption of small groups, toddler, kids and youth activities, meals for those in need, Veterans Café, and a resumption of some use of our facilities by external groups, something we continue to offer only sparingly.

Although some givers stopped during the transition from Trust to SCIO, the prolonged season of lockdowns changed some giving habits with most of those giving in person on Sundays migrating to giving to the bank which also meant that Gift Aid could now be claimed for those previously giving anonymously. Special offerings were £9k higher than the previous year, as the congregation were motivated to give to food vouchers for those in need at Christmas, and also to church relief work in Ukraine as we had people in the church who had been involved in ministry in that country and had direct contact with some churches in the area affected.

The ongoing plan for renovations to the Kings Centre continued during the year, with a further £57k spent on a combination of new upvc windows for the downstairs areas, levelling external slabs, creche carpet, the start of a planned refreshment of our upstairs kitchen and the completion of a flat roofing treatment project designed to extend the life of our flat roofs by 30 years or so.

Overall the investment was made in the Centre, staff costs, ministries and activities with only a small deficit 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

There was only a small overall deficit for the financial year for 2022 despite a £50k investment in the building that serves as our home through the application of a treatment to extend the life of our flat roof and rectification work of external trip hazards. The Trustees consider that the charity still has sufficient reserves to carry on operations for the foreseeable future.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Like many other organisations, charities and households our energy costs rose significantly as our existing energy contracts came to an end. There was also a period where we were paying out of contract gas prices due to difficulties in finalising a new gas contract due to the rapidly rising prices creating a reluctance to conclude contracts at potentially unfavourable rates. In reality our gas and electricity costs about doubled in price year on year.

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	04/09/23	