

APPENDIX 1



**Trustees' Annual Report for the period**

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	1 <sup>st</sup>	January	2021		31 <sup>st</sup>	December	2021

Office of the Scottish Charity Regulator

**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>	<b>SC049252</b>
<b>Charity's principal address</b>	The Kings Centre 128 Airbles Road Motherwell North Lanarkshire
	<b>Postcode ML1 2TQ</b>

**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
[REDACTED]	Resigned 6th April 2022

## 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

The 2021 year started with some levels of disruption still in place following on from the Covid 19 pandemic, and in terms of our public meetings we progressed through phases of on-line, live streaming our first service and moving to 2 Sunday services with restricted numbers, social distancing, and restrictions on singing, and then reverting back to a single service with the resumption of singing but with everyone still required to wear masks. Although it was a relief to be able to get back together for the purposes of communal worship, the periods of video editing and multiple services added to the commitments of those who serve in our worship and media teams, to whom we express our incredible gratitude for all their additional workload during that period, and to everyone else who had to duplicate everything to accommodate the restricted attendances during this time.

Although our public meetings were able to resume in 2021, the restrictions due to Covid continued to affect our Life Groups, toddlers, kids, youth, seniors and Veterans activities, most of which resumed in some form later in the year. During this time, our Love Lunch team continued to service those in need in our community either through food parcels or hot food, although sadly the Christmas lunch had to be cancelled due to the outbreak of the Omicron strain.

Without being able to worship corporately, where we see congregational giving as part of our corporate worship expression, the practice of having a weekly offering section has not been part of our church life for over 2 years, and yet during that time our giving has actually increased, which is testimony to the faithfulness of God and to those who make up 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 an overall surplus for the financial year for 2021, and the Trustees consider that the charity has sufficient reserves to carry on operations for the foreseeable future.

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

# APPENDIX 1

## Other optional information

The desire to move the church to a more suitable charitable structure was first identified some years ago, but over the last year or so the desired transition was frustrated by the inability to open a SCIO bank account as the banks were focussing on the Covid Recovery Loans scheme as offered by the government. However, as restrictions eased, a SCIO account was opened in June 2021, and the process began of switching our givers over to the new account, applying for the SCIO to become registered for Employment & Gift Aid purposes, and migrating over existing standing orders and direct debits etc to the SCIO. The application to close down the Trust was approved by OSCR as at 31st December 2021, and at that point all existing staff members transferred over to the SCIO. Any bank accounts relating to the Trust were closed by the end of June 2022 and the Trust was formally removed from the Register of Charities by OSCR on 25<sup>th</sup> July 2022.

During 2021, the Leadership continued to be exercised about the need for succession. During this time, [REDACTED] who had been serving as Overseers indicated their intention to step down once some new Overseers had been identified. After a period of prayer and reflection it was agreed that [REDACTED] and [REDACTED] who is also one of our Trustees, should be approached with a view to becoming potential Overseers. Following that invitation, events continued as we had hoped and these changes to the Overseers team were celebrated at our service on 30th March 2021, as we thanked [REDACTED] for their 8 years of service as Overseers and prayed for those being added to the team at that point. Additionally, another one of our Trustees, [REDACTED] had indicated that he would stand down as a Trustee once the transition to a SCIO had been completed, and confirmed his resignation on 6<sup>th</sup> April 2022. The leadership of the church would like to place on record our grateful thanks to [REDACTED] for his faithfulness and gifting in serving the church as a Trustee over the last 6 years.

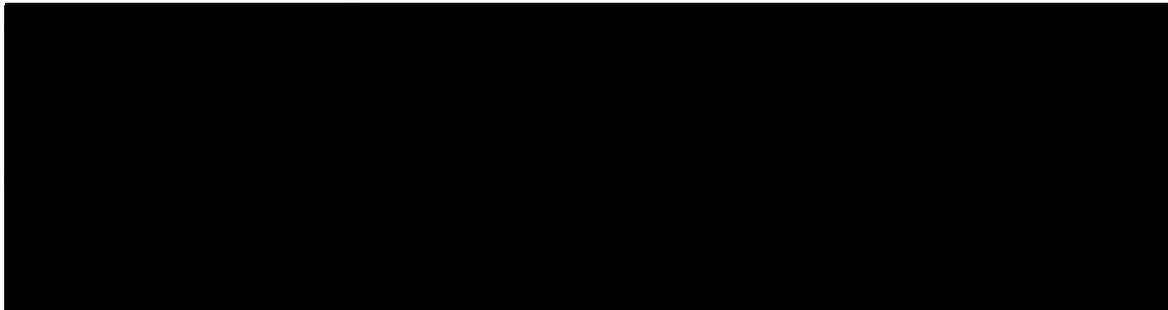
## Declaration

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)

[REDACTED]

Date 15th August 2022

15<sup>th</sup> August 2022

## 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	2021		31st	December	2021

## 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	187,718				187,718	207,838
Legacies					-	
Grants					-	5,745
Receipts from fundraising activities					-	
Gross trading receipts	4,015				4,015	4,795
Income from investments other than land and buildings	26				26	61
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	800
					-	
<b>A1 Sub total</b>	<b>191,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,759</b>	<b>219,239</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>191,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,759</b>	<b>219,239</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	51
Investment management costs					-	
Payments relating directly to charitable activities	161,664	42			161,706	218,046
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	2,400				2,400	2,349
Preparation of annual accounts					-	
Legal costs	3,135				3,135	366
Other					-	
					-	
<b>A3 Sub total</b>	<b>167,199</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>167,241</b>	<b>220,812</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	11,391				11,391	24,455
Purchase of investments					-	
<b>A4 Sub total</b>	<b>11,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,391</b>	<b>24,455</b>
<b>Total payments</b>	<b>178,590</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>178,632</b>	<b>245,267</b>
<b>Net receipts / (payments)</b>	<b>13,169</b>	<b>(42)</b>	<b>-</b>	<b>-</b>	<b>13,127</b>	<b>(26,028)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>13,169</b>	<b>(42)</b>	<b>-</b>	<b>-</b>	<b>13,127</b>	<b>(26,028)</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	149,794	42	-	-	149,836	175,864
	Surplus / (deficit) shown on receipts and payments account	13,169	(42)	-	-	13,127	(26,028)
						-	
	<b>Cash and bank balances at end of year</b>	<b>162,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,963</b>	<b>149,836</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>		-	-

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	SCIO Unrestricted	331,621		
	Fixtures and Fittings	SCIO Unrestricted	188,522		331,621
	Buildings	Trust unrestricted			177,131
	Fixtures and Fittings	Trust unrestricted			
	<b>Total</b>		<b>520,143</b>	<b>-</b>	<b>508,752</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	Tax & NI due	Unrestricted	1,979	2,250
	Bank of Scotland Credit card	Unrestricted	414	353
	Gas bill	Unrestricted	1,559	467
	Funds raiser for Maggie's Centre	Unrestricted	750	-
	Electricity bill	Unrestricted	216	200
	<b>Total</b>		<b>4,918</b>	<b>3,270</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>		-	-

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

[Redacted signature area]

Date of approval

15/8/22  
15/8/22

**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	£
<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)	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 (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	187,718				187,718	207,738
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts	4,015				4,015	4,795
Income from investments other than land and buildings	26				26	61
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	800
<b>Sub total</b>	<b>191,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,759</b>	<b>213,394</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>191,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,759</b>	<b>213,394</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	51
Investment management costs					-	-
Payments relating directly to charitable activities	161,664				161,664	213,653
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	2,400				2,400	2,349
Preparation of annual accounts					-	-
Legal costs	3,135				3,135	366
<b>Sub total</b>	<b>167,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,199</b>	<b>216,419</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	11,391				11,391	23,046
Purchase of investments					-	-
<b>Sub total</b>	<b>11,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,391</b>	<b>23,046</b>
<b>Total payments</b>	<b>178,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,590</b>	<b>239,465</b>
<b>Net receipts / (payments)</b>	<b>13,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,169</b>	<b>(26,071)</b>
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>13,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,169</b>	<b>(26,071)</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. As these are "Merged" accounts, the assets of The Kings Church Trust (SC001776) which have been transferred to The Kings Church (SCIO) have similarly been treated as "Unrestricted" as the assets, which were similarly unrestricted in the accounts of the Trust, will serve identical purposes now they have been transferred to the SCIO.

## The Kings Church (SCIO)

SC049252

## 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					-	100
Legacies					-	
Grants					-	5,745
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>	-	-	-	-	-	5,845
<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>	-	-	-	-	-	5,845
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	42				42	5,803
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	42	-	-	-	42	5,803
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	42	-	-	-	42	5,803
<b>Net receipts / (payments)</b>	(42)	-	-	-	(42)	42
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(42)	-	-	-	(42)	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.

**Table 18 - Analysis of principal SofA components for the current reporting period**

	The Kings Church (Trust) £	The Kings Church (SCIO) £	Combined Total £
Total income	148,680	43,079	191,759
Total expenditure	166,941	11,691	178,632
Net income / expenditure	- 18,261	31,388	13,127
Other gains / losses	-	-	-
<b>Net movement in Funds</b>	<b>- 18,261</b>	<b>31,388</b>	<b>13,127</b>

**Table 19 - Analysis of principal SofA components for the previous reporting period**

	The Kings Church (Trust) £	The Kings Church (SCIO) £	Combined Total £
Total income	218,439	-	218,439
Total expenditure	236,178	-	236,178
Net income / expenditure	- 17,739	-	- 17,739
Other gains / losses	-	-	-
Net movement in Funds	- 17,739	-	- 17,739
Total funds brought forward	408,537	-	408,537
<b>Total funds carried forward</b>	<b>390,798</b>	<b>-</b>	<b>390,798</b>

**Table 20 - Analysis of net assets at the date of merger**

	The Kings Church (Trust) £	The Kings Church (SCIO) £	Combined Total £
Net assets	372,537	31,388	403,925
Represented by			
Unrestricted Funds	372,537	31,388	403,925
Restricted Income Funds	-	-	-
Endowment Funds	-	-	-
<b>Total Funds</b>	<b>372,537</b>	<b>31,388</b>	<b>403,925</b>

APPENDIX 3

# OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts v2						
<b>Report to the trustees/members of</b>	Charity name The Kings Church (SCIO)					
	Registered charity number SC049252					
<b>On the accounts of the charity for the period</b>	Period start date				Period end date	
	Day	Month	Year		Day	Month
	1 <sup>st</sup>	January	2021	to	31 <sup>st</sup>	December
<b>Set out on pages</b>	Year					
	2021					
<b>Respective responsibilities of trustees and examiner</b>	One to Eleven					
	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.					
<b>Basis of independent examiner's statement</b>	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.					
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention					
	<ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>					
<b>Signed:</b>	[Redacted Signature]				<b>Date:</b>	15 August 2022
<b>Name:</b>	[Redacted Name]					
<b>Relevant professional qualification(s) or body (if any):</b>	FCCA					
<b>Address:</b>	WDM Associates					
	Oakfield House					
	378 Brandon Street					
	Motherwell ML1 1XA					