Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30 September 2017
for
The King's Community Foundation

Campbell Dallas Limited
Accountants
23 Carden Place
Aberdeen
AB10 1UQ
The King's Community Foundation

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for the Year Ended 30 September 2017

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The King's Community Foundation

Report of the Trustees
for the Year Ended 30 September 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2017. 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 2015).

OBJECTIVES AND ACTIVITIES
Objectives and aims
To support and serve its surrounding community and other organisations in the United Kingdom and around the world by accessing, evaluating and meeting the needs of those communities and thereby making a positive difference in the lives of others.

To enhance the living experience of individuals, families and "communities" both locally and globally by addressing issues of exclusion, poverty, marginalisation, lack of education and degeneration.

To align itself with socially marginalised and disconnected people such as the very young, the elderly, those whose nationality may not be of United Kingdom origin, and those who have been set apart from society because of lifestyle choices and behaviours.

The Foundation will seek to provide opportunities for acceptance, connection and/or integration back into a meaningful contribution to society and identify opportunities where involvement and integration could bring about regenerative change.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During 2014 the charity transferred certain activities to its main sponsor, the King's Community Church. The charity is to remain dormant with the view to revisit KCF once sufficient charitable projects that align with the aims and objectives become available.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governance document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC365682 (Scotland)

Registered Charity number
SC041380

Registered office
312 King Street
ABERDEEN
AB24 5LL

Trustees
B McAllister  
Dr I Duthie  
J Milne
The King’s Community Foundation

Report of the Trustees
for the Year Ended 30 September 2017

REFERENCE AND ADMINISTRATIVE DETAILS
Company Secretary
B McAllister

Independent examiner
Alan Taylor FCCA
Campbell Dallas Limited
Accountants
23 Carden Place
Aberdeen
AB10 1UQ

CESSATION OF TRADING
The charitable company ceased activities on 28 July 2014.

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

Approved by order of the board of trustees on 19 October 2017 and signed on its behalf by:

[Signature]

B McAllister - Trustee
Independent Examiner's Report to the Trustees of  
The King's Community Foundation

I report on the accounts for the year ended 30 September 2017 set out on pages four to seven.

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. 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.

[Signature]

Alan Taylor FCCA  
Campbell Dallas Limited  
Accountants  
23 Carden Place  
Aberdeen  
AB10 1UQ

19 October 2017
The King's Community Foundation

Statement of Financial Activities
for the Year Ended 30 September 2017

<table>
<thead>
<tr>
<th></th>
<th>2017 Unrestricted fund</th>
<th>2016 Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Notes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INCOME AND ENDOYMNETS FROM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RECONCILIATION OF FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS CARRIED FORWARD</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CONTINUING OPERATIONS</strong></td>
<td>All income and expenditure has arisen from continuing activities.</td>
<td></td>
</tr>
</tbody>
</table>

The notes form part of these financial statements
The King's Community Foundation

Balance Sheet
At 30 September 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>FUNDS</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 19 October 2017 and were signed on its behalf by:

[Signature]

B McAllister - Trustee

The notes form part of these financial statements
1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2017 nor for the year ended 30 September 2016.

Trustees' expenses
There were no trustees' expenses paid for the year ended 30 September 2017 nor for the year ended 30 September 2016.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

<table>
<thead>
<tr>
<th>Unrestricted fund</th>
<th>£</th>
</tr>
</thead>
</table>

INCOME AND ENDOWMENTS FROM

EXPENDITURE ON

NET INCOME

RECONCILIATION OF FUNDS

Total funds brought forward

-6-
3. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

<table>
<thead>
<tr>
<th>Unrestricted fund</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL FUNDS CARRIED FORWARD</td>
<td></td>
</tr>
</tbody>
</table>

4. **MOVEMENT IN FUNDS**

<table>
<thead>
<tr>
<th>Net movement in funds</th>
<th>At 1.10.16 £</th>
<th>At 30.9.17 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL FUNDS</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL FUNDS</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

5. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2017.

6. **ULTIMATE CONTROLLING PARTY**

The company is controlled by the trustees.