NORTH EAST FIFE CHRISTIAN WORKER SCIO

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NUMBER SC047364

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

NORTH EAST FIFE CHRISTIAN WORKER SCIO

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

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NORTH EAST FIFE CHRISTIAN WORKER SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Reference and Administrative Information

Scottish Charity Number:	SC047364
Other names the charity is known as:	Kingdom 2000, K2
Operational Address:	22 Kirkfield Place, Auchterarder, Perth, PH3 1FP
Bankers:	Virgin Money, 7/8 High Street, Dundee, DD1 1SS
Independent Examiner:	Jonathan L Adamson CA, Henderson Black & Co., Chartered Accountants, Chestney House, 149 Market Street, St Andrews, KY16 9PF

Trustees

The charity is administered by the trustees. The following persons have served during the year and since the year end;

Maureen Clark	(Chair)
Ruth Bearn	(resigned September 2025)
Pauline Borthwick	(appointed September 2025)
David Jackson	
Stuart McChlery	(appointed September 2025)
Lesley McKane	(resigned September 2025)
David Smith	(appointed September 2025)
Julie Torrance	

Charitable purposes

To employ youth workers to advance the Kingdom of God in North East Fife.

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 2 May 2017.

The charity is supervised by the trustees who meet at least annually. The day to day administration is carried out by a management committee that meets every two to three months.

Recruitment and appointment of Trustees

The charity has a policy of induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

Review of the Activities and Achievements

The key word for this year in K2 is Growth. In every aspect of the work, we have seen the fresh shoots of new life.

The appointment of our worker, Chris Cameron, in August marked the end of a period of vacancy. Initially, Chris worked for 3 days per week and this has now been increased to 4 days a week. The funding to cover additional days' work and to sustain existing work, has been made possible through generous donations from supporters, local churches and fundraising. We also benefited from grants from Scripture Union Scotland. The security of our current financial situation allows us to support our worker and volunteers in their ministry of reaching children and young people with the Gospel and we have seen steady growth in this area.

Our Trustees and Management Committee had a very useful Vision Day in April to discuss our mission and to look ahead. By coming together and reflecting on our role, we ensure that we remain true to our mission in K2.

The trustees have met twice this year and have looked at particular governance issues, new legislation regarding employment, safeguarding, insurance cover and our financial situation.

NORTH EAST FIFE CHRISTIAN WORKER SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

We are grateful to our loyal supporters who gave so generously and support the work in prayer. We were also pleased to receive additional funding through a sponsored event run by one of the supporters and a grant from Scripture Union.

The year commenced with a bank balance of £51,626. There was a surplus for the year of £38,443 giving a balance of £90,069 on 31 March 2026.

Risk Assessment
Risk assessment is reviewed annually by the Trustees who have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances, and, until now, have been satisfied that systems were in place to mitigate the charity's exposure to the major risks.

GDPR
The charity has a Data Protection Policy and has communicated with its supporters regarding holding records of names, addresses and contact details.

Reserves Policy
Unrestricted funds of £81,669 (2025 - £51,626) and restricted funds of £8,400 (2025 - £nil) were carried forward to enable the charity to continue its operations. The trustees aim to hold at least 3 months of operating expenses in reserve.

Investment Policy
The Trust Deed empowers the trustees to invest any surplus funds as they see fit. During the year funds were held on deposit and earned a modest amount of interest.

Statement of Trustees' Responsibilities
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees and signed on their behalf by:-



Maureen Clark, Chair of Trustees

Date: 16/09/2026

NORTH EAST FIFE CHRISTIAN WORKER SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 6.

Respective Responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the trustees for my work or for this report.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the 2006 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 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.

Jonathan L Adamson

Jonathan L Adamson CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

Date: 11/09/2026

NORTH EAST FIFE CHRISTIAN WORKER SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted General Fund £	Restricted Funds £	Total 2026 £	Total 2025 £
Receipts					
Grants		-	12,000	12,000	-
Donations		39,775	-	39,775	20,013
Fundraising		3,160	-	3,160	4,391
Tax recovered on gift aid		2,645	-	2,645	1,342
Interest received		864	-	864	571
Total Receipts		46,444	12,000	58,444	26,317
Payments					
Charitable payments:					
Payments relating directly to charitable activities	**3**	16,089	3,600	19,689	17,008
Governance costs:					
Independent examiner's fee		312	-	312	312
Total Payments		16,401	3,600	20,001	17,320
Surplus for year		30,043	8,400	38,443	8,997

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Unrestricted General Fund £	Restricted Funds £	Total 2026 £	Total 2025 £
Funds reconciliation				
Cash at bank - 1 April	51,626	-	51,626	42,629
Surplus for year	30,043	8,400	38,443	8,997
Cash at bank - 31 March	81,669	8,400	90,069	51,626
Assets				
Gift aid to be reclaimed	2,559	-	2,559	2,645
Laptop	333	-	333	-
	2,892	-	2,892	2,645
Liabilities				
Independent Examiner's fees	330	-	330	312
PAYE	273	-	273	-
	603	-	603	312

The notes on page 5 and 6 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:-



Maureen Clark, Chair of Trustees

Date: 16/09/2026

NORTH EAST FIFE CHRISTIAN WORKER SCIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

1 Principal Accounting Policies

Charity information
North East Fife Christian Worker SCIO is a registered charity, governed by its constitution. It is a registered charity with the Office of the Scottish Charity Regulator. The operational address is 22 Kirkfield Place, Auchterarder, Perth, PH3 1FP.

1.1 Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Nature and purpose of funds
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted general fund for the day-to-day running of the charity.

Restricted funds relate to grants received for a specific purpose as set out in note 4.

1.3 Taxation
The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

2 Employees, Trustees and Remuneration
The charity had 1 employee during the year (2025 - 2). No expenses were paid to or reimbursed to trustees. No remuneration was paid to trustees. The charity received donations of £525 (2025 - £800) from trustees during the year.

3 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
Staff salaries	8,130	3,106	11,236	10,543	-	10,543
Pension contributions	797	-	797	-	-	-
Travel expenses	534	-	534	701	-	701
SU fee	2,004	-	2,004	2,004	-	2,004
Room hire	2,513	225	2,738	2,969	-	2,969
Insurance	663	-	663	663	-	663
Postage and stationery	163	62	225	45	-	45
Computer costs	136	-	136	-	-	-
Internet	130	-	130	-	-	-
Purchase of equipment	569	58	627	-	-	-
Entertaining	168	-	168	-	-	-
Resources	186	149	335	83	-	83
Sundry expenses	96	-	96	-	-	-
	16,089	3,600	19,689	17,008	-	17,008

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

4 Restricted Funds 2026

	At 31 March 2025	Income	Expenditure	At 31 March 2026
SU Scotland	-	12,000	(3,600)	8,400
	-	12,000	(3,600)	8,400

SU Scotland: funds received from SU Scotland to support salaries and resources.

Restricted Funds 2025

	At 31 March 2024	Transfer	At 31 March 2025
Bible Alive	818	(818)	-
	818	(818)	-

Bible Alive: funds received from St Andrews Baptist Church. A transfer to unrestricted funds was made during the year following an agreement with the donor that the funds can be used for the general purposes of the charity.