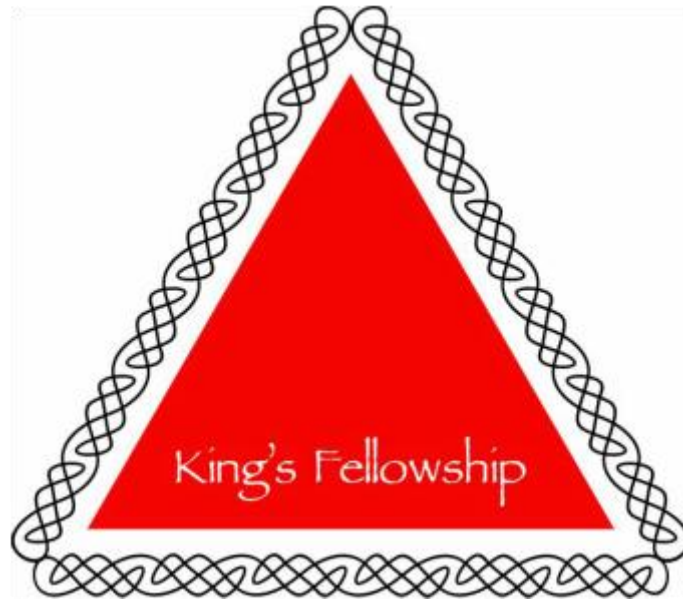




Trustee's annual report & financial statements

For the period ending 31st March 2026



Peter Hall Finance & Accounting Solutions



Report and Financial Statement

FOR THE YEAR ENDED 31st March 2026

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King's Fellowship Fife

TRUSTEE'S ANNUAL REPORT

The Trustees have pleasure in presenting their report for the financial year ending 31st March 2026.

REFERENCE AND ADMINISTRATION DETAILS

Charity Name	: King's Fellowship Fife
Charity Number (OSCR)	: SC047800
Charity Ref. Number (HMRC)	: EW88828
Principal Address	: 24 High Street, Auchtermuchty Near Cupar, Fife KY14 7AP
Constitutional form	: Unincorporated Association
Constitutional form date	: 6 th October 2017
Accounting reference date	: 31 st March
Website	: www.kingsfellowship.net
Charity Trustees	Rev. Iain Sutherland (Chair) Heather Sutherland (Treasurer) Jill Walker (Secretary) (Appointed 29 th June 2024)

Bankers : Bank of Scotland. 1 Bothwell Street, Dunfermline KY11 3AG

Senior Staff member responsible for day-to-day management of the charity: Rev. Iain Sutherland

The charity has income below £250,000, and as such is eligible to prepare its accounts on a "Receipts and Payments" Basis. The governing document does not require the charity to prepare fully accrued accounts and neither does it require an audit. The accounts have been prepared in accordance with SORP 2015 issued by the Office of the Scottish Charity Regulator in its role as a SORP making body, recognised by the Financial Reporting Council. The charity has had the accounts independently examined by Peter Hall Finance & Accounting Solutions of Tillicoultry, Clackmannanshire.

STRUCTURE, GOVERNANCE, MANAGEMENT

Governing document: The charity is governed by its Constitution, adopted on 6 October 2017, and operates as an unincorporated association. The charity is registered with the Office of the Scottish Charity Regulator (OSCR).

Organisational structure and decision-making process: The Trustees are responsible for the overall governance, strategic direction, and financial oversight of the charity. The Trustees meet regularly to review the activities and financial position of the charity. All

significant decisions, including those of a financial or governance nature, are formally minuted.

Appointment and recruitment of Trustees: Trustees are appointed and removed in accordance with the Constitution. New Trustees are selected based on their skills, experience, and commitment to the charitable purposes. All appointments are approved by the existing Trustees.

Risk Management: The Trustees have considered the major risks to which the charity is exposed and are satisfied that appropriate systems and procedures are in place to mitigate these risks. Due to the size and nature of the charity, risks are reviewed on an ongoing basis through Trustee meetings.

Affiliations and connections: The charity has no affiliations.

OBJECTIVES AND ACTIVITIES

The Purpose of the charity as set out in the governing document: The purpose of the charity is the advancement of religion; provision of assistance to those in need through age, ill-health, disability, financial hardship or other disadvantage. The church is located in the heart of Fife.

Summary of the main activities in relation to those purposes:

- ✓ Weekly meetings; Sundays and midweek home groups
- ✓ Donations and support to the Foodbank in Dunfermline
- ✓ Assistance with “Touchdown UK” which is about physical health and well being through sport
- ✓ Mid week Local House Of Prayer.

ACHIEVEMENTS AND PERFORMANCE

The year has been one of continued faithfulness and steady development for King’s Fellowship Fife as we pursue our vision of making, maturing, and mobilising disciples of Jesus across Dunfermline, Fife, and beyond.

Worship and Gathering

Regular Sunday gatherings have continued throughout the year. These gatherings, alongside regular prayer walking in Dunfermline, remain central to the life of the Fellowship.

In addition, Pastor Jill has continued to facilitate “Kingdom Praise and Prayer”, a trans-local initiative bringing together believers from across Fife. A quarterly network for prayer leaders has also been established, strengthening unity and collaboration among churches.

Discipleship and Chaplaincy

Pastoral ministry has remained a core activity, with ongoing mentoring, coaching, and pastoral support provided by the leadership team.

Partnerships and Community Engagement

The Fellowship continues to value collaboration with other churches and missional initiatives across Fife. This has included participation in shared prayer gatherings, including a regular monthly prayer meeting in Aberdour, and ongoing support for wider Kingdom activity.

The charity has also continued its financial support of Tearfund as part of its commitment to global mission and relief of poverty.

Conclusion

Although small in number, the Fellowship continues to have a meaningful impact through prayer, discipleship, and partnership. The Trustees remain encouraged by the unity, faithfulness, and outward focus of the church.

We look forward to the coming year with a desire to continue growing in effectiveness and responsiveness to God's leading.

All glory to God – Father, Son and Holy Spirit.

FINANCIAL REVIEW

The charity experienced a reduction in income during the year, with total receipts decreasing from £5,733 in 2025 to £1,407 in 2026. This reflects the small and developing nature of the Fellowship, together with a reduced level of giving during the period.

Total expenditure for the year amounted to £2,458 (2025: £5,660). The reduction in expenditure is consistent with the lower level of activity and reflects careful stewardship of resources by the Trustees.

As a result, the charity reported a net deficit of £1,051 for the year, compared to a small surplus of £74 in the prior year. Despite this, the charity continues to maintain a positive cash balance.

Cash at bank at the year-end stood at £3,137 (2025: £4,188). The Trustees are satisfied that this level of reserves remains adequate to support the ongoing activities of the charity in the short term.

The charity continues to operate without debt, and no grant funding or external borrowing was undertaken during the year. The ministry remains largely self-funded, with the Pastor not receiving a salary from the charity.

The Trustees will continue to monitor income levels closely and ensure that expenditure remains aligned with available resources.

Investment policy & objectives set: Should funds be available, the Trustees will seek financial advice.

Charity's policy on reserves: The Trustees ensure that the balance of the bank account does not fall below a balance of £250.

Going Concern: As at the date of approval of this report, and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity's ability to continue as a going concern. The Trustees believe that the charity can continue to operate as an organisation for the next financial period.

FUTURE PLANS

Plans for future periods: There will not be any major works requiring significant outlays. Although small in number, the Fellowship remains strong in spirit, committed to prayer, discipleship, and mission. We are exploring future possibilities for "missional adventures" in new areas, while remaining attentive to God's leading in Dunfermline and across Fife.

The Trustees believe that this report is a fair, balanced and an understandable review of the charity's structure, legal purposes, objectives and activities, financial performance & financial position.

The Charity Trustees declare that they have approved the report above. Signed on behalf of the Charity Trustees.



Signature:

Date : 22/6/2026

Full Name : Rev. Iain Sutherland

Position : Chair/Trustee

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF "KING'S FELLOWSHIP FIFE"

Scottish Registered Charity SC047800

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 8 to 10.

Respective responsibilities of Trustees and Auditors

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. 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 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 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 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.



Peter Hall
Certified Public Accountants UK. 10227712A
Peter Hall Finance & Accounting Solutions
Dunfermline KY11 4JU

Date 14/9/2026

King's Fellowship Fife
Statement of Income & Expenditure
12 months ending 31st March 2026
Scottish Registered Charity
SC047800

	Unrestricted funds	Restricted funds	Total funds	Prior period total funds	Further Details
	£	£	£	£	£
Income from:					
Donations & Legacies	1,407		1,407	5,733	1
Charitable Activities					
Other Trading Activities					
Total	1,407		1,407	5,733	
Expenditure on:					
Raising Funds					
Charitable Activities	2,458		2,458	5,660	2
Other					
Total	2,458		2,458	5,660	
Net Income/(expenditure)	(1,051)		(1,051)	74	
Transfers between funds					
Reconciliation of funds					
Total funds brought forward	4188		4188	4,115	
Total funds carried forward	3,137		3,137	4,188	3

Statement of Balances	Unrestricted funds	Restricted funds	Total	Prior Period
Cash & Bank balances at start of the year	4188		4188	4,114
Surplus/(deficit) shown	(1,051)		(1,051)	74
Cash & Bank balances at end of the year	3,137		3,137	4,114



Notes to the Statement of Financial Activities**2026** Prior Yr**Income & Endowments****1** *Income from Donations & Legacies*

General donations	1244	4,724
Gift Aid contribution HMRC	163	1009

Expenditure**2** *Expenditure on Charitable Activities*

All costs to further charity's aims	2,458	5,660
See Receipts & Payments for details		

3 Reconciliation of funds

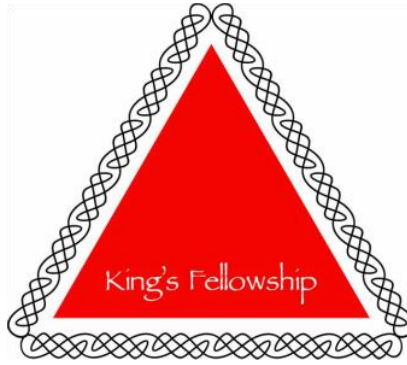
Bank of Scotland, Dunfermline	3137	4,188
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King's Fellowship Fife
Scottish Registered Charity SC047800

Receipts & Payments

Year ending 31st March 2026

	2026	2025
<u>Receipts</u>		
Designated Donations	0	835
Donations Received - Gift Aid	1200	2,840
Donations - non Gift Aid	44	1,050
Tax reclaimed (Gift Aid)	163	1,009
Total Income	1407	5,733
 <u>Less: Payments</u>		
Charitable donations	132	435
Conferences	902	2930
Insurance	159	159
Legal and professional fees	420	494
Licences & Fees	515	327
Literature & Resources	53	150
Office expenses		
Outreach Ministry & Hospitality	45	127
Postage, Printing & Stationary	32	
Rent		687
Sundry Expenses	32	50
Subscriptions	50	
Training	150	300
Travel		
Total Payments	2458	5,660
 Net Receipts (Payments)	 (1051)	 74



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Objective

Restore the heart of the King in the heart of Dunfermline and Fife by making, maturing and mobilising disciples of Jesus to reach Dunfermline and Fife for Jesus the King of Kings

Aims

Meet God, make friends, make a difference

Values

1. We will seek to live as Biblical Disciples who intentionally make other disciples.
2. We will honour God's Word and expect to see it in action i.e. gifts of the Spirit.
3. We will seek to hear from God through the Scriptures and by His Spirit
4. We will seek to have fun, fellowship and share friendship – most gatherings will involve food!
5. We will seek simply to love God and our neighbours
6. We will use the language of Lifeshapes to grow and deepen our faith.
7. We will create a Culture of Honour through respect i.e. low control and high accountability.