

THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

SCOTTISH CHARITY NUMBER SC047364

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

THE NORTH EAST FIFE CHRISTIAN WORKER SCIO
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

TRUSTEES' ANNUAL REPORT

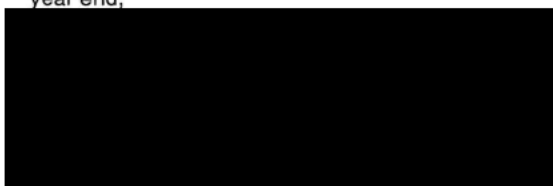
FOR THE YEAR ENDED 31 MARCH 2025

Reference and Administrative Information

Scottish Charity Number: SC047364
 Other names the charity is known as: Kingdom 2000, K2
 Operational Address: [REDACTED]
 Bankers: Virgin Money, 7/8 High Street, Dundee, DD1 1SS
 Independent Examiner: [REDACTED] 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;



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

Each year K2 faces different challenges and experiences a variety of encouragements and blessings. This past year has been no different.

For part of the year we had no workers: our two part-time workers left for new opportunities in the summer and there followed a period of 'vacancy' when we had no worker in place to make new contacts and to mobilise our volunteers.

But rather than a year of 'empty space' as 'vacancy' is defined, K2 has known a time of many encouragements with new initiatives coming to fruition.

Our curriculum-focused programme for schools went ahead at Christmas and Easter and new volunteers were involved in both Festivals. In addition, 2 Scripture Union groups are now running regularly in 2 Primary Schools in St Andrews.

The Trustees met 3 times in the course of the year to review our financial situation and our Safeguarding policy as well as our insurance cover.

We continue to seek ways to make our finances secure by raising the profile of the work of K2 in local churches.

We are grateful to our loyal supporters who give so generously to the work and support the work in prayer.

THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The year commenced with a balance of £42,629. There was a surplus for the year of £8,997 giving a bank balance of £51,626 on 31 March 2025.

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 £51,626 (2024 - £41,811) and restricted funds of £nil (2024 - £818) 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.

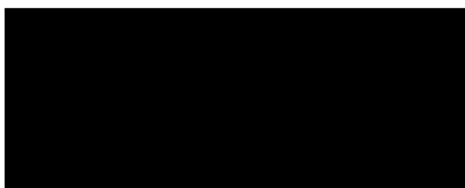
Investment Policy

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 on 8 September 2025 by:-



THE 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 2025 which are set out on pages 4 and 5.

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.



Henderson Black & Co
Chartered Accountants

9 September 2025

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted General Fund £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts				
Donations	20,013	-	20,013	15,713
Fundraising	4,391	-	4,391	-
Tax recovered on gift aid	1,342	-	1,342	2,043
Interest received	571	-	571	554
Total Receipts	26,317	-	26,317	18,310
Payments				
<i>Charitable payments:</i>				
Payments relating directly to charitable activities	17,008	-	17,008	35,305
Independent examiner's fee	312	-	312	300
Total Payments	17,320	-	17,320	35,605
Transfer between funds	818	(818)	-	-
Surplus/(deficit) for year	9,815	(818)	8,997	(17,295)

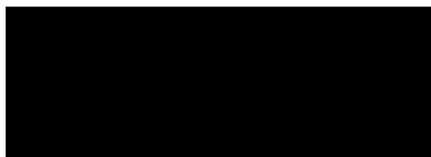
STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Unrestricted General Fund £	Restricted Funds £	Total 2025 £	Total 2024 £
Funds reconciliation				
Cash at bank - 1 April	41,811	818	42,629	59,924
Surplus/(deficit) for year	9,815	(818)	8,997	(17,295)
Cash at bank - 31 March	51,626	-	51,626	42,629
Assets				
Gift aid to be reclaimed	2,645	-	2,645	1,342
	2,645	-	2,645	1,342
Liabilities				
March expenses	-	-	-	90
Office rent	-	-	-	293
Independent Examiner's fees	312	-	312	300
	312	-	312	683

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

Approved by the trustees on 8 September 2025 and signed on their behalf by:-



THE NORTH EAST FIFE CHRISTIAN WORKER SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 Principal Accounting Policies

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 3.

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 2 employees during the year (2024 - 2). No expenses were paid to or reimbursed to trustees. No remuneration was paid to trustees. The charity received donations of £800 (2024 - £300) from trustees during the year.

3 Restricted Funds

	At 31 March 2024	Transfer	At 31 March 2025
Bible Alive	818	(818)	-
	<u>818</u>	<u>(818)</u>	<u>-</u>

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.