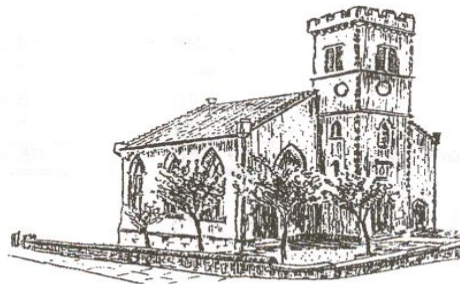


**- THE CHURCH OF SCOTLAND -**

**PATHHEAD PARISH CHURCH,  
KIRKCALDY**

**Congregation Ref. 251510**



**CONGREGATIONAL ACCOUNTS  
FOR YEAR ENDED 31ST DECEMBER 2020**

**Charities Ref: SCO02858**

# Trustees' Annual Report

## Year ended 31 December 2020

The trustees present the annual report and accounts for the Pathhead Parish Church of Scotland, Kirkcaldy for the year ended 31 December 2020.

### Reference and Administrative Information

Charity Name: Pathhead Parish Church of Scotland, Kirkcaldy

Charity Registration Number: SCO02858

Congregation Reference No: 251510

Contact Address: The Church Office  
Harriet Street  
Kirkcaldy  
Fife  
KY1 2AG

### TRUSTEES

#### Kirk Session

Mrs M Anderson (up to March 2020)  
Mr R Anderson (up to March 2020)  
Mrs R Barclay\*\*  
Mrs K Bellingham  
Mr J Broadley (up to March 2020)  
Mr D Campbell\*\*  
Mrs S Campbell\*\*  
Mrs S Clachers\*\*  
Miss A Deas\*\*  
Mrs N Dick  
Mrs E Duncan\*\*  
Mrs H Galloway  
Mrs M Glencross  
Mrs T Graham\*\*  
Mrs S Harper  
Mrs M Horn\*\*  
Mr A Hugh\*\*  
Mrs L Hugh\*\*  
Mr P Martin  
Mr N Mitchell  
Mrs J Mitchell  
Mr H Mackenzie\*\*  
Mrs A Mackenzie\*\*  
Mr R Oliphant\*\*  
Mr J Samson  
Mrs K Samson\*\*  
Mrs A Scott\*\*  
Mrs M Snaddon\*\*  
Mr J Winter (up to March 2020)

Elders are Ordained for life, however the Church of Scotland allows for those Elders who can no longer fulfil the wide-ranging duties of an Elder, to move to a 'non-active' list and assume the status of Emeritus Elder. Such Elders may, at some future date be invited to return to full membership of the Kirk Session.  
\*\* Also member of Congregational Board

## **Congregational Board**

Mrs E Brown  
Mrs J Cargill  
Mr E Cockburn  
Mr G Cox  
Mrs M Paterson  
Mrs D.Steedman  
Mr G Suttie  
Mr J Taylor  
Mrs M Taylor  
Mrs S White

### **Permanent members**

Mrs S Clachers  
Miss A Deas  
Mr J Horn  
Mr A Hugh  
Mr R Oliphant

### **Principal Office-bearers**

Minister                    Rev A C Donald, BD, DPS#  
Session Clerk            Miss A Deas  
Clerk to the Board      Mr R Oliphant  
Church Treasurer:      Mr J Horn>

### **Independent Examiner**

Olive Gardiner MBE FCCA  
Mount Pleasant Farmhouse  
Duns  
TD11 3HU

### **Bankers**

Royal Bank of Scotland  
Kirkcaldy Branch  
23/25 Rosslyn Street  
Kirkcaldy  
Fife  
KY1 3HA

# Also Trustee – Moderator of Kirk Session

> Also Trustee - Congregational Board

# **Trustees' Annual Report**

## **Year ended 31 December 2020**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are considered to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must, if they wish, seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board is chaired by the Minister and meets six times in a year, or as required. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session, which meets ten times a year, or as required, is responsible for spiritual affairs within the church.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

**Pathhead Parish Church**, situated in the east end of Kirkcaldy, has a congregation of some 294 members. Worship is normally at 11 am on Sunday mornings, and offers a mixture of traditional and modern, with praise being led by an organist and, on occasions, a praise group. Approximately 95 attend each Sunday, with many continuing fellowship over tea and coffee in the large hall at the close of the worship. Visitors are assured of a warm welcome from the Minister and members of the Welcome Team on duty. Evening services would normally be held on an ad-hoc basis in conjunction with neighbouring congregations, particularly during the various seasons of the Church's calendar. Further details of the congregation can be found on the website ([www.pathheadparishchurch.co.uk](http://www.pathheadparishchurch.co.uk)). There is also a Facebook page for general information and to facilitate communication with those who attend "Messy Church". All the above was the situation up until mid March when the COVID pandemic meant that the church had to close its doors. From that point all church services have been held live online on Zoom and a link supplied to all those who have internet connection to view on You tube. Several of the congregation who do not have internet access have joined these services through the normal telephone connection. A worship planning team meets on Zoom weekly to plan and prepare for the services. When

attendance at churches was allowed a Prayer Sunday afternoon was held on a monthly basis, adhering strictly to the rules as laid out by the Church of Scotland.

Although Church membership tends towards the middle-aged/elderly, some 130 young people would normally involve themselves in the routine of the Church, through the various Youth Organisations, ie Sunday School (Pathfinders), Boys Brigade, Rainbows and Brownies. Other activities for children include the monthly Messy Church Sunday afternoons for children and their parents or grandparents and the Summer Holiday Club for a week in July. All these activities have ceased as of March 2020 although some have continued in recent times to meet online on Zoom.

The Church is very much part of the community and the Minister is Chaplain to three nearby schools – one Secondary which includes a department for pupils with Special Needs and one Primary. The large suite of halls normally hosts meetings and events for Church and Community Groups alike, who enjoy their activities in a safe, secure and comfortable environment. Pathhead Christian Outreach, established in 2006, provides a daily meals service to some 35 homes in the Parish and its environs delivering freshly cooked food to elderly housebound customers. This has continued throughout the pandemic as an essential service to many who have no other way of receiving a cooked meal. Freshly cooked frozen meals were offered to cover the Christmas and New Year period. The Café St Clair, situated in one of the church halls is a restaurant facility which seats 40 and serving approximately 160 meals per week. However, this facility was closed in March. Primarily both the meals delivery and the Café are staffed by four salaried people and a dedicated group of volunteers, from both within and outwith the congregation. It has been necessary to place one employee on the furlough scheme. A Management Committee, comprising Office Bearers and members of the Kirk Session, Café/Outreach volunteers, and chaired by the Minister, oversees the wider management of the Initiative.

All social events, eg dances, concerts etc. were cancelled as well as the long-established Summer and Christmas Fairs, held principally to raise funds for the upkeep of the fabric of the Church, are well supported by the local community.

## **Achievements and Performance during 2020**

- Kirkcaldy Foodbank project. Although no food contributions were possible throughout most of 2020, a small monetary contribution was made as a gesture at Christmas.
- Community outreach through the delivery of meals to elderly housebound in the Parish was continued during lockdown as an essential service.
- Messy Church was restarted online using Zoom at Christmas time with a view to continuing this in the future. Approximately 20 “Messy Church in a bag” were prepared with a variety of activities and delivered to homes in preparation for the the online meeting.
- A Christmas ‘shoebox’ collection for Blythswood Trust, where gifts of clothing, toys, toiletries, etc. are distributed to those in need in the wider world. A total of 43 boxes were prepared by congregation members and passed on to Blythswood

While in-house fundraising is fundamental to the life of any Church, the congregation of Pathhead is always supportive of the needs of others, whether it be the wider community, national or international. However, this has not been possible in this year of lockdown.

Of necessity, statistical information forms an integral part of any Annual Report, and the following reflect some core figures in respect of both the Minister and congregation:-

## Statistics

**Number on Roll as at 01/01/20** **303**

Number deducted during year

By Death	9	
By Certificate	1	
Otherwise	0	
		- <u>10</u>

Number added during year

By Profession of Faith	1	
By Certificate	1	
By Resolution of Session	0	<u>+2</u>

**Number on Roll as at 31/12/2021** **295**

During the year there was

Baptism	1
Weddings	0
Funerals	10

## Financial Review

The principal source of income is from Freewill Offerings, open plate, Standing Orders and additional Gift Aid contributions. Our open plate and envelope giving was affected by the Covid restrictions (approximately £7,000 less than 2019) but our giving through standing orders increased (approximately £3,000) and our incomings were boosted by £22,000 in legacies.

Due to the reduction in number of services held we did save on some items of expenditure and overall we achieved a cost saving of approximately £33,000 over the previous year.

## Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £114,166 of which £31,983 had been designated for the fabric fund and £4,086 for a vehicle fund. The remaining balance represents about 7 month's expenditure.

The church also held £2,135 restricted funds which have been provided for the purposes specified in Note 7.

## Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Anne Deas  
Session Clerk

Date:

# **Pathhead Parish Church of Scotland, Kirkcaldy**

**SCO02858**

## **Report of the Independent Examiner**

### **Respective responsibilities of trustees and examiner**

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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**

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

The Treasurer has included in the accounts funds of the Church Guild, Pathfinders and Pathhead Christian Outreach. These groups each have a Management Committee accountable to the Kirk Session, their own Treasurer and Independent Examiner. I have not carried out any examination of the accounts produced by these groups except to ensure that they have been properly incorporated within these accounts.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 of the statement of account for the year ended 31 December 2020, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006.
- the accounts do not accord with those records.
- the statement of account do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

.....  
Olive Gardiner MBE FCCA  
Mount Pleasant Farmhouse  
Duns  
TD11 3HU



## **Pathhead Parish Church of Scotland, Kirkcaldy**

### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty.

#### **Resources expended**

Expenditure is recognised as incurred.

**Pathhead Parish Church of Scotland  
Statement of Financial Activities  
Year ended 31<sup>st</sup> December 2020**

	Note	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Total 2019
<b>Incoming Resources</b>						
<b>Incoming resources from generated funds</b>						
Donations and Legacies	1	84,413	0		84,413	66,835
Charitable activities	2	86,480			86,480	77,978
Other trading activities	3	3,165			3,165	8,866
Investment Income	4	74	2	2	78	176
<b>Total Income</b>		<b>174,131</b>	<b>2</b>	<b>2</b>	<b>174,135</b>	<b>153,855</b>
<b>Resources Expended</b>						
Costs of generating funds	5	0			0	161
Charitable activities		135,024	0		135,024	178,497
<b>Resources Expended</b>		<b>135,024</b>	<b>0</b>	<b>0</b>	<b>135,024</b>	<b>178,658</b>
<b>Net incoming/ outgoing resources before transfers</b>		<b>39,107</b>	<b>2</b>	<b>2</b>	<b>39,111</b>	<b>(24,803)</b>
<b>Transfers between funds</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>39,107</b>	<b>2</b>	<b>2</b>	<b>39,111</b>	<b>(24,803)</b>
<b>Total funds brought forward</b>		<b>75,059</b>	<b>2,133</b>	<b>2,201</b>	<b>79,393</b>	<b>104,197</b>
<b>Total funds carried forward</b>		<b>114,166</b>	<b>2,135</b>	<b>2,203</b>	<b>118,504</b>	<b>79,394</b>

**Pathhead Parish Church  
Statement of Balances at 31<sup>st</sup> December 2020**

**Bank and Cash**

	RBS Treasurer Account	RBS SIB Account	Pathfinders	Outreach	Guild	Petty Cash	
<b>Opening balance</b>	641	76,890	461	646	655	100	<b>79,393</b>
<b>Money In</b>	154,120	83,278	253	83,456	832	200	<b>322,138</b>
<b>Money Out</b>	(153,668)	(61,100)	(302)	(66,802)	(1,155)		<b>(283,027)</b>
<b>Closing Balance</b>	1,093	99,068	411	17,300	332	300	<b>118,504</b>

**Assets**

The Church has no investments at this time

**Gift Aid Receivable**      £4,262

**Liabilities**

The Church had no liabilities at the year end.

The accounts were approved by the Kirk Session and Congregational Board on

Signed for and on behalf of the Kirk Session and Congregational Board:

..... Session Clerk

..... Treasurer

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2020**

**Note 1 Voluntary Income**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	2019 £
<b>Donations and legacies</b>					
Envelopes	16,386			16,386	19,831
Standing orders (non GA)	1,940			1,940	1,428
Standing orders (GA)	30,530			30,530	27,011
Open Plate	2,436			2,436	5,718
Tax Recovered on Gift Aid	10,604			10,604	10,704
Legacies	22,000			22,000	-
Other donations etc	517			517	2,144
	<u>84,413</u>			<u>84,413</u>	<u>66,835</u>

**Note 2 Income from charitable activities**

Weddings and funerals	640			640	1,806
Summer & Christmas Fairs	348			348	5,046
Coffee mornings	702			702	2,246
Sunday Teas/Coffees	250			250	953
Miscellaneous	-			-	144
Church Guild	832			832	3,651
Pathfinders	253			253	131
Christian Outreach	83,456			83,456	64,000
	<u>86,480</u>	-	-	<u>86,480</u>	<u>77,978</u>

**Note 3 Income from Other Trading Activities**

Use of premises	3,068			3,068	8,400
Easyfundraising	76			76	216
Printing	21			21	250
	<u>3,165</u>	-	-	<u>3,165</u>	<u>8,866</u>

**Note 4 Investment Income**

Bank Interest	74	2	2	78	176
	<u>74</u>	<u>2</u>	<u>2</u>	<u>78</u>	<u>176</u>

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2020**

**Note 5 Expenditure**

	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	2019
<b>Costs of Generating Funds</b>					
Investment Manager	-			-	-
Offering Envelopes				-	161
	-	-	-	-	<b>161</b>
<b>Charitable Activities</b>					
Ministry & Mission Fund	36,973			36,973	48,651
Presbytery Dues	-			-	1,134
Minister's expenses	4,647			4,647	4,570
Pulpit Supply	-			-	418
Organist/organist supply	225			225	2,810
Other Salary Costs	-			-	809
Fabric	608			608	
Repairs & Maintenance	8,480			8,480	25,490
Car Running Costs	830			830	1,241
Electricity & Gas	5,781			5,781	8,288
Manse Phone	467			467	407
Insurances	4,243			4,243	4,646
Church Office Expenses	470			470	408
Photocopying expenses	2,589			2,589	2,007
Telephone	1,553			1,553	1,531
Youth Fund		-		-	500
Miscellaneous	-			-	295
Gifts & Donations	200			200	20
John Ogilvie				-	-
Dr Citron		-		-	700
Church Guild	855			855	2,542
Pathfinders	302			302	117
Christian Outreach	66,802			66,802	71,914
	<b>135,024</b>	<b>-</b>	<b>-</b>	<b>135,024</b>	<b>178,497</b>
<b>Governance Costs</b>					
Independent Examiner	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 201**

**Note 6 Trustee Remuneration and Related Party Transactions**

	2020	2019
Minister's Travel	1,404	1,445
Manse Rates	3,243	3,125
	<u>4,647</u>	<u>4,433</u>

No trustee or person related to a trustee had any interest in any contract or transaction entered into by the charity during the year.

**Note 7 Movements in Funds**

	At 1st January				At 31
	2020	Incoming Resources	Outgoing Resources	Transfers	December 2020
<b>Endowment Funds</b>					
Mrs. J.D. Sandilands Bequest	2,201	2			2,203
	<u>2,201</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>2,203</u>
<b>Restricted Funds</b>					
Youth Fund	1,561	2	0		1,563
Dr Citron Memorial Fund	138	0	0		138
John Y. W. Ogilvie Memorial	434	0			434
	<u>2,133</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>2,135</u>
<b>Unrestricted Funds</b>					
General Fund	21,069	89,190	65,627	300	44,932
Reserve Fund	15,106	15			15,121
	<u>36,175</u>	<u>89,205</u>	<u>65,627</u>	<u>300</u>	<u>60,053</u>
<b>Designated Funds</b>					
Car Fund	4,911	5	830		4,086
Church Guild	655	832	855	(300)	332
Outreach Fund	646	83,456	66,802		17,300
Fabric Fund	32,210	380	608		31,983
Pathfinders	461	253	302		412
	<u>38,883</u>	<u>84,926</u>	<u>69,396</u>	<u>(300)</u>	<u>54,112</u>
	<u>79,393</u>	<u>174,135</u>	<u>135,024</u>	<u>0</u>	<u>118,504</u>

**Endowment Funds**

Mrs J. D.Sandilands Fund : This fund is to be used to provide Sunday School teaching materials

**Restricted Funds**

Youth Fund: This is to be use to help to promote Youth work within the church

Dr Citron Memorial Fund: This fund was set up to support the local Cancer Research Fund and Fife Hospice

John Y. W. Ogilvie Fund: This fund was set up for the upkeep of the Memorial Garden in the Church grounds.

**Note 8      Collections for Third Parties**

Due to the pandemic, we have not, this year, been able to hold fundraising events or retiring collections on behalf of the charities we like to support. Instead we made donations of £100 each to Poppy Scotland and the RAF Benevolent Fund.