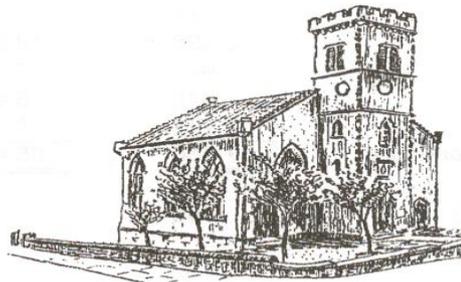


**- THE CHURCH OF SCOTLAND -**

**PATHHEAD PARISH CHURCH  
KIRKCALDY**

**Congregation Ref. 251510**



**CONGREGATIONAL ACCOUNTS  
FOR YEAR ENDED 31ST DECEMBER 2023**

**Charities Ref: SC002858**

# Trustees' Annual Report

## Year ended 31 December 2023

The trustees present the annual report and accounts for the Pathhead Parish Church of Scotland, Kirkcaldy for the year ended 31 December 2023

### Reference and Administrative Information

Charity Name: Pathhead Parish Church of Scotland, Kirkcaldy

Charity Registration Number: SC002858

Congregation Reference No: 251510

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

### TRUSTEES

#### Kirk Session

R Barclay\*\*  
K Bellingham (Emeritus April 2022)  
D Campbell  
S Clachers\*\*  
A Deas\*\*  
E Duncan\*\*  
D Duncan  
H Galloway  
K Glachan  
M Glencross (resigned February 2023)  
S Harper  
M Horn\*\*  
A Hugh\*\*  
L Hugh\*\*  
M Kelly\*\*  
P Martin  
N Mitchell  
J Mitchell  
H Mackenzie\*\*  
R Oliphant\*\*  
K Samson\*\*  
A Scott\*\*  
M Snaddon\*\*  
K Walker\*\*

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

E Brown  
J Cargill  
E Cockburn  
G Cox  
J Horn (resigned March 2023)  
W Neilson (appointed March 2023)  
M Paterson  
D Steedman  
G Suttie  
M Taylor

## Permanent members

S Clachers  
A Deas  
A Hugh  
L Hugh  
M Kelly  
R Oliphant

## Principal Office-bearers

Minister	Rev A C Donald, BD, DPS#
Session Clerk	A Deas
Session Clerk pro tem	L Hugh
Clerk to the Board	R Oliphant
Church Treasurer	M Kelly

## Independent Examiner

Giorgio Coppola  
*Address*

## Bankers

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

# Also Trustee – Moderator of Kirk Session

# **Trustees' Annual Report**

## **Year ended 31 December 2023**

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

#### **Governing Document**

The Church is administered in accordance with the terms of the Model 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 261 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 along with occasional videos. Approximately 70 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 to facilitate communication with those who attend "Messy Church".

Services are also offered online on Zoom with a link supplied on the website to all those who have internet connection to view on You tube.

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, i.e. Boys Brigade, Rainbows and Brownies. Other activities for children include the monthly Messy Church Sunday afternoon for children and their parents or grandparents.

The Church is very much part of the community and the Minister is Chaplain to two 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 25 homes in the Parish and its environs delivering freshly cooked food to elderly housebound customers. The Café St Clair, situated in one of the church halls is a restaurant facility which seats 40 and serving approximately 130 meals per week. Primarily both the meals delivery and the Café are staffed by three salaried people and a dedicated group of volunteers, from both within and outwith the congregation. 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.

Over the last year, the long-established Summer and Christmas Fairs, held principally to raise funds for the upkeep of the fabric of the Church, have continued to be held along with many successful social events celebrating Pathhead Parish Church's bicentenary. All were well supported by the local community.

### **Achievements and Performance during 2023**

- Community outreach through the delivery of meals to elderly housebound in the Parish has continued as an essential service.
- We participated in the local Warm Spaces initiative, opening the café area to provide soup and a roll on a 'pay what you can' basis.
- Kirkcaldy Foodbank project have benefitted from a monetary contribution and a drop off area is provided for food donations.
- A special collection was held to support people in Turkey and Syria following the devastating earthquake and the money collected was sent to Christian Aid.
- Poppy Scotland and the R.A.F Benevolent Fund received donations following a retiring offering.
- A retiring offering was taken at our Christmas Eve Service and money sent to Women's Aid.
- A Christmas 'shoebox' collection for Blythswood Trust took place, where gifts of clothing, toys, toiletries, etc. are distributed to those in need in the wider world. A total of 95 boxes were prepared by congregation members and passed on to Blythswood.
- UNICEF Jars of Grace were collected and £450 sent to support their work.
- A Gift Service took place at Christmas and 105 parcels for children and adults were given to Women's Aid for distribution to those homes identified as in need.
- We welcomed a local primary school who held their Harvest and Christmas services in the church. Both services were very well supported by family members and friends.
- Messy Church meets monthly with groups of 30/35 attending
- The Church took part in Doors Open Day in September for the first time and included displays of the history and activities of the church over its 200 years.
- A Summer Fair was held in June and a Christmas Fair in December, both being well-attended by church members and members of the local community.

- Regular social events were held to celebrate the Church's bicentenary including a ceilidh, Scottish night, and brass band concert as well as an anniversary congregational lunch and visit by the Moderator of the Church of Scotland.

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.

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 01/01/23** **268**

Number deducted during year

By Death	9	
By Certificate	1	
Otherwise	1	
		- <u>11</u>

Number added during year

By Profession of Faith	0	
By Certificate	4	
By Resolution of Session	0	<u>+4</u>

**Number on Roll as at 31/12/2023** **261**

During the year there were

Baptism	0
Weddings	0
Funerals	17

## Financial Review

The principal source of income is from Freewill Offerings, Open Plate, Standing Orders, Donations and additional Gift Aid contributions. Our total givings in 2023 increased by £988 over 2022, with an additional bequest of £3,640 adding to the offerings total.

A reduction in the Ministries and Mission allocation for 2023 contributed to an end of year surplus of funds of £6,127, reversing the 2022 deficit.

## Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the total unrestricted funds held were £95,939 of which £7,535 has been designated for the Christian Outreach initiative, £954 for the Guild and £135 for Messy Church leaving unrestricted Church funds of £87,315. This is split between a designated fabric fund of £32,820, various other smaller designated funds, and the general fund of £35,091 with the remaining reserve balance of £15,121 representing about 6 month's expenditure.

The church also held £9,022 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,

Linda Hugh  
Pro Tem. 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 2021, 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 does not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

.....

Giorgio Coppola  
Address  
Date:

## **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 is received.

### **Resources expended**

Expenditure is recognised as paid.

**Pathhead Parish Church of Scotland  
Receipts and Payments Account  
Year ended 31<sup>st</sup> December 2023**

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<b>Incoming Resources</b>						
<b>Incoming resources from generated funds</b>						
Donations and Legacies	1	65,266	1,876		67,142	66,638
Charitable activities	2	78,671			78,671	72,065
Other trading activities	3	21,395			21,395	9,387
Bank Interest		1,054			1,054	175
<b>Total Income</b>		<b>166,386</b>	<b>1,876</b>		<b>168,262</b>	<b>148,265</b>
<b>Resources Expended</b>						
Costs of generating funds	4	73			73	147
Charitable activities		158,134	2,579		160,713	153,070
Governance Costs		500			500	0
Other Payments		849			849	0
<b>Resources Expended</b>		<b>159,556</b>	<b>2,579</b>		<b>162,135</b>	<b>153,217</b>
<b>Net incoming/ outgoing resources before transfers</b>		<b>6,830</b>	<b>(703)</b>		<b>6,127</b>	<b>(4,952)</b>
<b>Transfers between funds</b>	6	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>6,830</b>	<b>(703)</b>		<b>6,127</b>	<b>(4,952)</b>
<b>Total funds brought forward</b>		<b>95,666</b>	<b>8,554</b>		<b>104,220</b>	<b>109,171</b>
<b>2022 Correction</b>		<b>(6,557)</b>	<b>1,171</b>		<b>*** (5,386)</b>	<b>0</b>
<b>Total funds carried forward</b>		<b>95,939</b>	<b>9,022</b>		<b>104,961</b>	<b>104,220 ***</b>

\*\*\* '2022 Total funds carried forward' of £104,220 taken from Congregational Accounts ended 31<sup>st</sup> December 2022 (Page 10) and reflected in Note 6 Movements in Funds (Page 14). 2023 Opening Balances (Statement of Balances Page 11) also taken from Congregational Accounts ended 31<sup>st</sup> December 2022 (Closing Balance). Total of individual balances (£104,221) differs from total recorded in 2022 accounts (£104,220) resulting in difference between total 2022 correction figures but correction required for valid 2023 balances.

**Pathhead Parish Church  
Statement of Balances at 31<sup>st</sup> December 2023**

**Bank and Cash**

	<b>RBS Treasurer Account</b>	<b>RBS SIB Account</b>	<b>Pathfinders</b>	<b>Outreach</b>	<b>Guild</b>	<b>Total</b>	
<b>Opening balance</b>	208	83,452	2,615	17,296	650	104,221	***
<b>2022 Correction</b>	840	(14)	0	(6,211)	0	(5,385)	***
<b>Money In</b>	147,165	66,154	0	73,878	2,963	290,160	
<b>Money Out</b>	147,148	56,800	0	77,428	2,659	284,035	
<b>Closing Balance</b>	1,065	92,792	2,615	7,535	954	104,961	

**Assets**

The Church has no investments at this time

**Gift Aid Receivable**      £0

**Liabilities**

The Church had no liabilities at the year end.

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

Date:

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

..... Session Clerk

..... Treasurer

Date:

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2023**

**Note 1 Voluntary Income**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Donations and legacies</b>					
Envelopes	9,932			9,932	12,483
Standing Orders (non Gift Aid)	2,426			2,426	1,328
Standing Orders (Gift Aid)	31,280			31,280	32,852
Open Plate	4,238			4,238	1,461
Tax Recovered on Gift Aid	10,386			10,386	10,879
Legacies	3,639			3,639	6,000
Other donations	3,365			3,365	1,635
Retiring Collections	0	1,876		1,876	0
	<b>65,266</b>	<b>1,876</b>		<b>67,142</b>	<b>66,638</b>

**Note 2 Income from charitable activities**

Weddings and Funerals	1,513			1,513	3,295
Christian Outreach	73,878			73,878	62,209
Church Guild	2,963			2,963	2,917
Messy Church	317			317	0
	<b>78,671</b>			<b>78,671</b>	<b>68,421</b>

**Note 3 Income from Other Trading Activities**

Use of church halls	11,530			11,530	9,261
Sale of car	2,212			2,212	0
Fundraising	4,211			4,211	103
Bicentenary	3,110			3,110	0
Printing	20			20	23
Other Income (see below)	312			312	0
	<b>21,395</b>			<b>21,395</b>	<b>9,387</b>

**Other Income – monies received to offset specific expenditure**

For piano tuning	£40
For Harvest plants	£50
For Crossreach Christmas cards	£222
	<b>£312</b>

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2023**

**Note 4 Expenditure**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Costs of Generating Funds</b>					
Offering Envelopes	73			73	147
	<b>73</b>	<b>0</b>	<b>0</b>	<b>73</b>	<b>147</b>
<b>Charitable Activities</b>					
Ministry & Mission Fund	32,117			32,117	44,395
Presbytery Dues	5,158			5,158	0
Minister's expenses	2,433			2,433	1,581
Pulpit Supply	421			421	382
Organist/organist supply	75			75	155
Fabric Repairs & Maintenance	14,058			14,058	21,139
Manse Council Tax	3,534			3,534	3,370
Car Running Costs	570			570	1,516
Electricity & Gas	4,870			4,870	6,447
Insurance	4,831			4,831	4,486
Church Office Expenses	3,190			3,190	2,216
Photocopying expenses	1,680			1,680	710
Other expenses	366			366	33
Organ		198		198	0
Gifts & Donations	210			210	29
Retiring Collections		2,381		2,381	0
Messy Church	182			182	0
Bicentenary	4,352			4,352	0
Church Guild	2,659			2,659	1,855
Christian Outreach	77,428			77,428	64,756
	<b>158,134</b>	<b>2,579</b>	<b>0</b>	<b>160,713</b>	<b>153,070</b>
<b>Governance Costs</b>					
Independent Examiner	500			500	0
	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Other Payments</b>					
Purchase of furniture	375			375	0
Purchase of fryer	474			474	0
	<b>849</b>	<b>0</b>	<b>0</b>	<b>849</b>	<b>0</b>

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2023**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers' stipends and employer's contributions for National Insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend, in 5<sup>th</sup> and subsequent years of service, was £37,032.

**Note 5 Trustee Remuneration and Related Party Transactions**

	2023	2022
Minister's Travel	1,669	1,190
Manse Telephone	764	391
Manse Council Tax	3,534	3,370
	<u>5,967</u>	<u>4,951</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 6 Movements in Funds**

	At 1st January 2023	2022 Adjust	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2023
<b>Restricted Funds</b>						
Youth Fund	1,565					1,565
Dr Citron Memorial Fund	138		107			245
John Y.W. Ogilvie Memorial	434					434
Kelly Fabric Fund	572					572
Cairns/Kelly Organ Fund	5,845			198		5,647
Retiring Collections	0	1,171	1,769	2,381		559
	<u>8,554</u>	<u>1,171</u>	<u>1,876</u>	<u>2,579</u>	<u>0</u>	<u>9,022</u>
<b>Unrestricted Funds</b>						
General Fund	24,100	(345)	83,905	68,437	(4,132)	35,091
Reserve Fund	15,121					15,121
	<u>39,221</u>	<u>(345)</u>	<u>83,905</u>	<u>68,437</u>	<u>(4,132)</u>	<u>50,212</u>
<b>Designated Funds</b>						
Car Fund	1,268		2,212	570	(2,910)	0
Church Guild	650		2,963	2,659		954
Outreach Fund	17,296	(6,211)	73,878	77,428		7,535
Fabric Fund	34,616			5,928	4,132	32,820
Pathfinders	2,615					2615
Messy Church	0		317	182		135
Technology Fund	0				1,455	1,455
Bicentenary Fund	0		3,110	4,352	1,455	213
	<u>56,445</u>	<u>(6,211)</u>	<u>82,480</u>	<u>91,119</u>	<u>4,132</u>	<u>45,727</u>
	*** <u>104,220</u>	*** <u>(5,385)</u>	<u>168,261</u>	<u>162,135</u>	<u>0</u>	<u>104,961</u>

## Purpose of Funds

### 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.
Kelly Fabric Fund	This fund is to be used for the upkeep of the Fabric of the Church.
Cairns / Kelly Organ Fund	This fund is to be used for the upkeep of the Organ.
Retiring Collections	These are funds given by the congregation for specific purposes, the full amount of which is then donated to the charity/organisation concerned.

### Note 7 Collections for Third Parties

	<u>2023 (£)</u>	<u>2022(£)</u>
UNICEF	451	500
Poppy Scotland	110	111
RAF Benevolent Fund	110	111
Christian Aid	238	230
Christian Aid Turkey Appeal	550	0
Women's Aid	244	230
Harvest - Kirkcaldy Foodbank	312	320