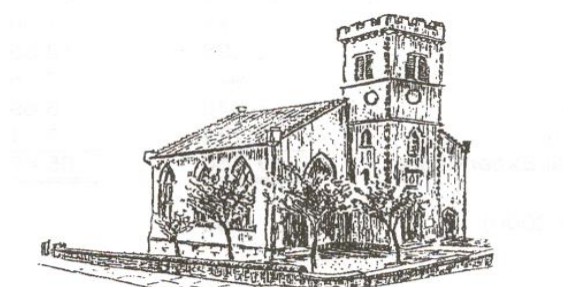


**- THE CHURCH OF SCOTLAND -**

# **PATHHEAD PARISH CHURCH KIRKCALDY**

**Congregation Ref. 251510**



## **CONGREGATIONAL ACCOUNTS FOR YEAR ENDED 31ST DECEMBER 2024**

**Charities Ref: SC002858**

# Trustees' Annual Report

## Year ended 31 December 2024

The trustees present the annual report and accounts for the Pathhead Parish Church of Scotland, Kirkcaldy for the year ended 31 December 2024

### 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<br>Harriet Street<br>Kirkcaldy<br>Fife<br>KY1 2AG |

### TRUSTEES

#### Kirk Session

R Barclay\*\*  
S Clachers\*\*  
A Deas\*\*  
E Duncan\*\*  
D Duncan  
H Galloway  
K Glachan  
G Grubb  
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  
W Neilson  
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        | L Hugh                   |
| Depute Session Clerk | A Deas                   |
| Clerk to the Board   | R Oliphant               |
| Church Treasurer     | M Kelly                  |

### **Independent Examiner**

Giorgio Coppola, *Chartered Institute of Management Accountants*  
56 Barncraig Street  
Buckhaven  
Fife  
KY8 1JF

### **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 2024**

### **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 258 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 75 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 22 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 100 meals per week. 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. 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 2024**

- 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 one of the halls for tea/coffee and cake along with board games, chat and fellowship.
- Kirkcaldy Foodbank project have benefitted from a monetary contribution and a drop off area is provided for food donations.
- 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 Fife 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 £307 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 Easter, 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 and included displays of the history and activities of the church over its 200 years. There was also a Lego trail for children.
- 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 Scottish night, Alasdair McDonald concert, Quiz Night fundraiser for RNLI and brass band concert.

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 01/01/24** **261**

Number deducted during year

|                |    |             |
|----------------|----|-------------|
| By Death       | 13 |             |
| By Certificate | 0  |             |
| Otherwise      | 0  |             |
|                |    | - <u>13</u> |

Number added during year

|                          |   |            |
|--------------------------|---|------------|
| By Profession of Faith   | 3 |            |
| By Certificate           | 6 |            |
| By Resolution of Session | 1 | <u>+10</u> |

**Number on Roll as at 31/12/2024** **258**

During the year there were

|          |    |
|----------|----|
| Baptism  | 1  |
| Weddings | 1  |
| Funerals | 15 |

## 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 2024 reduced by £2,681 over 2023 due to a reduction in donations and no bequests. However, offerings with associated gift aid and income from use of premises increased by 6.5% and 33% respectively. The fundraising total also increased in 2024.

The year ended with a deficit of funds of £13,190 mainly due to substantial increases in fuel (change of supplier), maintenance and fabric costs.

## 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 £82,020 of which £6,108 has been designated for the Christian Outreach initiative, £1,442 for the Guild, £2,615 for Pathfinders and £27,147 for Fabric leaving unrestricted Church funds of £42,368. This is split between various other smaller designated funds and the general fund of £27,247 with the remaining balance of £15,121 being held in reserve.

The church also held £9,751 restricted funds which have been provided for the purposes specified in Note 6.

## 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  
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 2024, 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, *Chartered Institute of Management Accountants*  
56 Barncraig Street  
Buckhaven  
Fife  
KY8 1JF

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 2024**

|  | Note | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Endowment<br>Funds<br>2024 | Total<br>2024   | Total<br>2023  |
|--|------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------|
| <b>Incoming Resources</b>                                |      |                               |                             |                            |                 |                |
| <b>Incoming resources from generated funds</b>           |      |                               |                             |                            |                 |                |
| Donations and Legacies                                   | 1    | 62,585                        | 2,832                       |                            | 65,417          | 67,142         |
| Charitable activities                                    | 2    | 80,005                        | 1,985                       |                            | 81,990          | 78,671         |
| Other trading activities                                 | 3    | 24,206                        |                             |                            | 24,206          | 21,395         |
| Bank Interest  |      | 1,187                         |                             |                            | 1,187           | 1054           |
| <b>Total Income</b>                                      |      | <b>167,983</b>                | <b>4,817</b>                |                            | <b>172,800</b>  | <b>168,262</b> |
| <b>Resources Expended</b>                                |      |                               |                             |                            |                 |                |
| Costs of generating funds                                | 4    | 73                            |                             |                            | 73              | 73             |
| Charitable activities                                    |      | 178,699                       | 3,516                       |                            | 182,215         | 160,713        |
| Governance Costs   |      | 0                             |                             |                            | 0               | 500            |
| Other Payments   |      | 3,702                         |                             |                            | 3,702           | 849            |
| <b>Resources Expended</b>                                |      | <b>182,474</b>                | <b>3,516</b>                |                            | <b>185,990</b>  | <b>162,135</b> |
| <b>Net incoming/ outgoing resources before transfers</b> |      | (14,491)                      | 1,301                       |                            | (13,190)        | 6,127          |
| <b>Transfers between funds</b>                           | 6    | 572                           | (572)                       |                            | 0               | 0              |
| <b>Net movement in funds</b>                             |      | <b>(13,919)</b>               | <b>729</b>                  |                            | <b>(13,190)</b> | <b>6,127</b>   |
| <b>Total funds brought forward</b>                       |      | 95,939                        | 9,022                       |                            | 104,961         | 104,220        |
| <b>2022 Correction</b>                                   |      |                               |                             |                            |                 | (5,386)        |
| <b>Total funds carried forward</b>                       |      | <b>82,020</b>                 | <b>9,751</b>                |                            | <b>91,771</b>   | <b>104,961</b> |

**Pathhead Parish Church**  
**Statement of Balances at 31<sup>st</sup> December 2024**

**Bank and Cash**

|                        | <b>RBS<br/>Treasurer<br/>Account</b> | <b>RBS<br/>SIB<br/>Account</b> | <b>Pathfinders</b> | <b>Outreach</b> | <b>Guild</b> | <b>Total</b> |
|------------------------|--------------------------------------|--------------------------------|--------------------|-----------------|--------------|--------------|
| <b>Opening balance</b> | 1,065                                | 92,792                         | 2,615              | 7,535           | 954          | 104,961      |
| <b>Money In</b>        | 174,663                              | 67,887                         | 0                  | 77,421          | 4,431        | 324,402      |
| <b>Money Out</b>       | 174,685                              | 82,100                         | 0                  | 76,864          | 3,943        | 337,592      |
| <b>Closing Balance</b> | 1,043                                | 78,579                         | 2,615              | 8,092           | 1,442        | 91,771       |

**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 2024**

**Note 1 Voluntary Income**

|                                | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Endowment<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Donations and legacies</b>  |                                    |                                  |                                 |                    |                    |
| Envelopes                      | 16,570                             |                                  |                                 | 16,570             | 9,932              |
| Standing Orders (non Gift Aid) | 1,705                              |                                  |                                 | 1,705              | 2,426              |
| Standing Orders (Gift Aid)     | 27,150                             |                                  |                                 | 27,150             | 31,280             |
| Open Plate                     | 5,749                              |                                  |                                 | 5,749              | 4,238              |
| Tax Recovered on Gift Aid      | 10,866                             |                                  |                                 | 10,866             | 10,386             |
| Legacies                       | 0                                  |                                  |                                 | 0                  | 3,639              |
| Other donations                | 545                                |                                  |                                 | 545                | 3,365              |
| Retiring Collections           | 0                                  | 2,832                            |                                 | 2,832              | 1,876              |
|                                | <b>62,585</b>                      | <b>2,832</b>                     |                                 | <b>65,417</b>      | <b>67,142</b>      |

**Note 2 Income from charitable activities**

|                       |               |              |               |               |
|-----------------------|---------------|--------------|---------------|---------------|
| Weddings and Funerals | 1,530         |              | 1,530         | 1,513         |
| Christian Outreach    | 74,828        | 1,985        | 76,813        | 73,878        |
| Church Guild          | 3,597         |              | 3,597         | 2,963         |
| Messy Church          | 50            |              | 50            | 317           |
|                       | <b>80,005</b> | <b>1,985</b> | <b>81,990</b> | <b>78,671</b> |

**Note 3 Income from Other Trading Activities**

|                          |               |  |               |               |
|--------------------------|---------------|--|---------------|---------------|
| Use of church halls      | 15,375        |  | 15,375        | 11,530        |
| Sale of car              | 0             |  | 0             | 2,212         |
| Fundraising              | 5,705         |  | 5,705         | 4,211         |
| Bicentenary              | 2,175         |  | 2,175         | 3,110         |
| Printing                 | 15            |  | 15            | 20            |
| Other Income (see below) | 936           |  | 936           | 312           |
|                          | <b>24,206</b> |  | <b>24,206</b> | <b>21,395</b> |

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

|                                 |             |
|---------------------------------|-------------|
| For Harvest plants              | £60         |
| For Crossreach Christmas cards  | £276        |
| Reimbursement for Pulpit Supply | £300        |
| Donation toward cost of PC      | <u>£300</u> |
|                                 | <b>£936</b> |

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2024**

**Note 4      Expenditure**

|   | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Endowment<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Costs of Generating Funds</b>          |                                    |                                  |                                 |                    |                    |
| Offering Envelopes                        | 73                                 |                                  |                                 | 73                 | 73                 |
|   | <b>73</b>                          | <b>0</b>                         | <b>0</b>                        | <b>73</b>          | <b>73</b>          |
| <br><b>Charitable Activities</b>          |                                    |                                  |                                 |                    |                    |
| Ministry & Mission Fund                   | 37,894                             |                                  |                                 | 37,894             | 35,686             |
| Presbytery Dues                           | 1,589                              |                                  |                                 | 1,589              | 1,589              |
| Minister's expenses                       | 1,806                              |                                  |                                 | 1,806              | 2,433              |
| Pulpit Supply                             | 800                                |                                  |                                 | 800                | 421                |
| Organist/organist supply                  | 0                                  |                                  |                                 | 0                  | 75                 |
| Fabric & Maintenance                      | 24,350                             |                                  |                                 | 24,350             | 14,058             |
| Manse Council Tax                         | 3,615                              |                                  |                                 | 3,615              | 3,534              |
| Car Running Costs                         | 0                                  |                                  |                                 | 0                  | 570                |
| Electricity & Gas                         | 18,331                             |                                  |                                 | 18,331             | 4,870              |
| Insurance                                 | 5,295                              |                                  |                                 | 5,295              | 4,831              |
| Church Office Expenses                    | 1,642                              |                                  |                                 | 1,642              | 3,190              |
| Licences                                  | 1,411                              |                                  |                                 | 1,411              | 0                  |
| Photocopying expenses                     | 858                                |                                  |                                 | 858                | 1,680              |
| Other expenses                            | 537                                |                                  |                                 | 537                | 366                |
| Organ                                     |                                    | 162                              |                                 | 162                | 198                |
| Gifts & Donations                         | 18                                 |                                  |                                 | 18                 | 210                |
| Retiring Collections                      |                                    | 3,354                            |                                 | 3,354              | 2,381              |
| Messy Church                              | 0                                  |                                  |                                 | 0                  | 182                |
| Bicentenary                               | 1,189                              |                                  |                                 | 1,189              | 4,352              |
| Church Guild                              | 3,109                              |                                  |                                 | 3,109              | 2,659              |
| Christian Outreach                        | 76,255                             |                                  |                                 | 76,255             | 77,428             |
|   | <b>178,699</b>                     | <b>3,516</b>                     | <b>0</b>                        | <b>182,215</b>     | <b>160,713</b>     |
| <br><b>Governance Costs</b>               |                                    |                                  |                                 |                    |                    |
| Independent Examiner                      |                                    |                                  |                                 |                    | 500                |
|   | <b>0</b>                           | <b>0</b>                         | <b>0</b>                        | <b>0</b>           | <b>500</b>         |
| <br><b>Other Payments<br/>(Purchases)</b> |                                    |                                  |                                 |                    |                    |
| Photocopier                               | 2454                               |                                  |                                 | 2454               | 0                  |
| Washing Machine                           | 330                                |                                  |                                 | 330                | 0                  |
| Lawn Mower                                | 119                                |                                  |                                 | 119                | 0                  |
| PC for Worship                            | 799                                |                                  |                                 | 799                | 0                  |
| Furniture                                 |                                    |                                  |                                 |                    | 375                |
| Fryer                                     |                                    |                                  |                                 |                    | 474                |
|   | <b>3,702</b>                       | <b>0</b>                         | <b>0</b>                        | <b>3,702</b>       | <b>849</b>         |

**Pathhead Parish Church**  
**Notes forming part of the financial statements**  
**Year ended 31<sup>st</sup> December 2024**

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 £31,642 and the maximum stipend, in 5<sup>th</sup> and subsequent years of service, was £38,884.

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

|                   | <b>2024</b>  | <b>2023</b>  |
|-------------------|--------------|--------------|
| Minister's Travel | 930          | 1,669        |
| Manse Telephone   | 876          | 764          |
| Manse Council Tax | 3,615        | 3,534        |
|                   | <b>5,421</b> | <b>5,967</b> |

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**

|                            | <b>At 1st<br/>January<br/>2024</b> | <b>Incoming<br/>Resources</b> | <b>Outgoing<br/>Resources</b> | <b>Transfers</b> | <b>At 31st<br/>December<br/>2024</b> |
|----------------------------|------------------------------------|-------------------------------|-------------------------------|------------------|--------------------------------------|
| <b>Restricted Funds</b>    |                                    |                               |                               |                  |                                      |
| Youth Fund                 | 1,565                              |                               |                               |                  | 1,565                                |
| Dr Citron Memorial Fund    | 245                                | 133                           |                               |                  | 378                                  |
| John Y.W. Ogilvie Memorial | 434                                |                               |                               |                  | 434                                  |
| Kelly Fabric Fund          | 572                                |                               |                               | (572)            | 0                                    |
| Cairns/Kelly Organ Fund    | 5,647                              |                               | 162                           |                  | 5,485                                |
| Retiring Collections       | 559                                | 2,699                         | 3,354                         |                  | (96)                                 |
| Warm Spaces (Outreach)     |                                    | 1,985                         |                               |                  | 1,985                                |
|                            | <b>9,022</b>                       | <b>4,817</b>                  | <b>3,516</b>                  | <b>(572)</b>     | <b>9,751</b>                         |
| <b>Unrestricted Funds</b>  |                                    |                               |                               |                  |                                      |
| General Fund               | 35,091                             | 87,033                        | 89,794                        | (5,083)          | 27,247                               |
| Reserve Fund               | 15,121                             |                               |                               |                  | 15,121                               |
|                            | <b>50,212</b>                      | <b>87,033</b>                 | <b>98,794</b>                 | <b>(5,083)</b>   | <b>42,368</b>                        |
| <b>Designated Funds</b>    |                                    |                               |                               |                  |                                      |
| Church Guild               | 954                                | 3,597                         | 3,109                         |                  | 1,442                                |
| Outreach Fund              | 7,535                              | 74,828                        | 76,255                        |                  | 6,108                                |
| Fabric Fund                | 32,820                             |                               | 11,328                        | 5,655            | 27,147                               |
| Pathfinders                | 2,615                              |                               |                               |                  | 2,615                                |
| Messy Church               | 135                                | 50                            |                               |                  | 185                                  |
| Technology Fund            | 1,455                              | 300                           | 799                           |                  | 956                                  |
| Bicentenary Fund           | 213                                | 2,175                         | 1,189                         |                  | 1,199                                |
|                            | <b>45,727</b>                      | <b>80,950</b>                 | <b>92,680</b>                 | <b>5,655</b>     | <b>39,652</b>                        |

## 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. |
| Warm Spaces (Outreach)    | Grant received from Fife Council as part of the Warm Spaces initiative to provide a warm and welcoming place for people to meet.                 |

### Note 7 Collections for Third Parties

|                               | <u>2024 (£)</u> | <u>2023(£)</u> |
|-------------------------------|-----------------|----------------|
| UNICEF                        | 307             | 451            |
| Poppy Scotland                | 120             | 110            |
| RAF Benevolent Fund           | 120             | 110            |
| Christian Aid                 | 288             | 238            |
| Christian Aid Turkey Appeal   | 0               | 550            |
| Women's Aid                   | 230             | 244            |
| Kirkcaldy Foodbank            | 388             | 312            |
| RNLI                          | 290             | 0              |
| Cancer Care (Dr. Citron Fund) | 133             | 107            |