

# Kirkcaldy Congregational Church

Scotland · Charity number SC002321

## Details

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|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1917-04-26                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |                                                                                      |
|---------|--------------------------------------------------------------------------------------|
| Address | 61 High Street<br>Kirkcaldy<br>KY1 1LN                                               |
| Website | <a href="http://www.kirkcaldycongregational.org">www.kirkcaldycongregational.org</a> |

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of religion','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** The advance of religion specifically of the Christian faith, primary in Kirkcaldy but also throughout Scotland and the rest of the world. Administered through worship, ministry, prayer, education and community service. The relief of those in need by reason of age, ill-health, financial hardship of the disadvantaged, by utilising supporting organisations or agencies involved in the relief of poverty or other social needs, as well as the promotion of social justice.

**Beneficiaries:** 'Children or young people','Older People','No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion, and specifically the Christian faith, primarily in Kirkcaldy, but also throughout Scotland and the rest of the world, through worship, ministry, mission, prayer, education and community service. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through supporting organisations or agencies involved in the relief of poverty or other social needs and the promotion of social justice.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** Wider, but within one local authority area

# Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £67,662  | £74,647     | -      | 2         |
| 2024-03-31 | £38,417  | £76,914     | -      | 2         |
| 2023-03-31 | £45,000  | £84,064     | -      | 1         |
| 2022-03-31 | £104,133 | £203,970    | -      | 1         |
| 2021-03-31 | £86,673  | £263,113    | -      | 1         |

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# Accounts

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## Kirkcaldy Congregational Church

### Trustees Annual Report & Accounts – Year Ended 31 March 2025

#### Administration Information

##### **Charity Number**

Scottish Charity No. SC002321

##### **Contact Address**

[REDACTED]

##### **Trustees**

[REDACTED]

#### Structure Governance & Management

##### **Form of Legal Entity**

The Church is a charitable unincorporated association

##### **Governing Document**

The purposes, objects and administration arrangements for the charity are Set in the constitution, as adopted May 2018, and approved by OSCR.

##### **Recruitment and appointment of Trustees**

The Trustees are appointed or re-appointed by the Church members at the AGM which was held on 3rd November 2024

#### Purpose, Objectives and Activities

##### **Purpose**

The purpose of the Church (as stated in the Constitution) is to gather people from diverse backgrounds into a community of faith which exists to celebrate the love of God. The Church is a community of faith which seeks to live in the image of God, revealed in Christ by the Holy Spirit. We affirm that every person bears the image of God and has worth. The Church is an inclusive community, welcoming all people into all aspects of the Church's life, regardless of ability, age, gender, race or sexual orientation. We affirm that the Church is called to be an agency of reconciliation, standing against all forms of discrimination, promoting inclusiveness and actively pursuing justice and peace.

## **Objectives**

The Objectives of the Church are:

- The advancement of religion, and specifically the Christian faith, primarily in Kirkcaldy, but also throughout Scotland and the rest of the world, through worship, ministry, mission, prayer, education and community service.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through supporting organisations or agencies involved in the relief of poverty or other social needs and the promotion of social justice.

## **Activities**

- Normally the Church offers worship each week, with special services held at other times in the year, including Easter, Christmas, and Harvest Thanksgiving;
- The Minister is available to conduct funerals, weddings and baptisms for both Church members and non members. He/She is involved in regular pastoral visitation to members and the wider community;
- The church offers, and encourages the use of, its premises by other charities and community groups

## Achievements

### **Significant Activities**

- The church normally offers worship on a weekly basis, although in the course of the year (usually during the summer at Christmas time) we sometimes join with other churches in Kirkcaldy and Dunfermline for shared services, some of which are hosted in our building.
- The minister offers communion to Church Members who are resident in care homes or are housebound.

## **Benefits**

- Our halls and other facilities are available for use by wider community groups, and use is slowly increasing as people become aware of this.
- Members of the congregation continue to support other charitable activities, including Fife Gingerbread, the Cottage Family Centre, Kirkcaldy Foodbank and Linton Lane community centre.

## Finance

### **Review of results**

Our regular source of income continues to be the weekly offerings by the members of the Church. Membership is roughly the same as the previous year and people continue to give regularly and faithfully to support the work of the Church.

We maximise Tax Recovery from Gift Aid on offerings and donations, and we get some income from letting our halls where we can do so.

In common with other organisations and charities we face significant charges for electricity. We do our best to control usage of, and therefore costs, of electricity.

At the end of the financial year the Church held unrestricted funds of £306,415.

### **Reserves Policy**

The Trustees continue to review our Reserves Policy. This looks at the current situation including risks and responsibilities. We seek to maintain:

- Full year' running costs (including stipend etc.);
- Building maintenance costs;
- Sufficient to cover potential costs should emergency repairs to the building be required.

### **Risk Assessment and looking forward**

The Trustees consider that our current level of funds will enable the Church to continue to operate at the present level for a number of years to come.

Approved by the Trustees and signed on their behalf:

Signatures

A large black rectangular box used to redact the signatures of the trustees.

Date                      7<sup>th</sup> December 2025

## Kirkcaldy Congregational Church

SC002321



## Receipts and payments accounts

| For the period from | Period start date |       |      | to | Period end date |       |      |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
|                     | Da01y             | Month | Year |    | Day             | Month | Year |
|                     | 01                | April | 2024 |    | 31              | March | 2025 |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 61,618                             |                                  |                                            |                                           | 61,618                                     | 23,615                                  |
| Legacies                                                      |                                    |                                  |                                            |                                           | -                                          |                                         |
| Grants                                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Receipts from fundraising activities                          |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross trading receipts                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Income from investments other than land and buildings         |                                    |                                  |                                            |                                           | -                                          |                                         |
| Rents from land & buildings                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross receipts from other charitable activities               | 6,044                              |                                  |                                            |                                           | 6,044                                      | 14,802                                  |
| DCMIS Claim                                                   |                                    |                                  |                                            |                                           |                                            |                                         |
| Scottish Power Refund                                         |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A1 Sub total</b>                                           | <b>67,662</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>67,662</b>                              | <b>38,417</b>                           |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of fixed assets                            |                                    |                                  |                                            |                                           | -                                          |                                         |
| Proceeds from sale of investments                             |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A2 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>                                         | <b>67,662</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>67,662</b>                              | <b>38,417</b>                           |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross trading payments                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Investment management costs                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Payments relating directly to charitable activities           | 74,647                             |                                  |                                            |                                           | 74,647                                     | 76,914                                  |
| Grants and donations                                          |                                    |                                  |                                            |                                           | -                                          |                                         |
| Governance costs:                                             |                                    |                                  |                                            |                                           | -                                          |                                         |
| Audit / independent examination                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| Preparation of annual accounts                                |                                    |                                  |                                            |                                           | -                                          |                                         |
| Legal costs                                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Other                                                         |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A3 Sub total</b>                                           | <b>74,647</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>74,647</b>                              | <b>76,914</b>                           |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchases of fixed assets                                     |                                    |                                  |                                            |                                           | -                                          |                                         |
| Purchase of investments                                       |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A4 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>                                         | <b>74,647</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>74,647</b>                              | <b>76,914</b>                           |
| <b>Net receipts / (payments)</b>                              | <b>(6,985)</b>                     | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>(6,985)</b>                             | <b>(38,497)</b>                         |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>(6,985)</b>                     | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>(6,985)</b>                             | <b>(38,497)</b>                         |

## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 313,400                            |                                  |                                            |                                           | 313,400                              | 351,897                           |
|               | Surplus / (deficit) shown on receipts and payments account | (6,985)                            |                                  |                                            |                                           | (6,985)                              | (38,497)                          |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 306,415                            | -                                | -                                          | -                                         | 306,415                              | 313,400                           |
|               | (Agree balances with receipts and payments account(s))     | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |

|                | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

|                 | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         | Total                       | -                                   | -                                            | -                         |

|                | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         | Total                           | -                          | -                         |

|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         | Total                           | -                                     | -                         |

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

30th Oct 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
| Total                                 |                          |                       | - |

C3a Trustee remuneration

|                                                                                                                                                      |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--|

C3b Trustee remuneration - details

| Authority under which paid                              | £      |
|---------------------------------------------------------|--------|
| Minister's Stipend paid under contract (Aug24 to Mar25) | 22,323 |
|                                                         |        |
|                                                         |        |
|                                                         |        |
|                                                         |        |

C4a Trustee expenses

|                                                                                                                       |  |
|-----------------------------------------------------------------------------------------------------------------------|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) |  |
|-----------------------------------------------------------------------------------------------------------------------|--|

C4b Trustee expenses - details

|  | Number of trustees | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

C6 Other information

|  |
|--|
|  |
|--|

## Kirkcaldy Congregational Church

SC002321

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

|                                | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Covenants & Gift Aid Donations | 14,850                             |                                  |                                                  |                                                 | 14,850                                  | 11,869                            |
| Freewill Offering              | 2,382                              |                                  |                                                  |                                                 | 2,382                                   | 3,942                             |
| Open Plate                     | 1,429                              |                                  |                                                  |                                                 | 1,429                                   | 1,065                             |
| General Donations/Bequests     | 38,662                             |                                  |                                                  |                                                 | 38,662                                  | 2,210                             |
| Gift Aid Recovered             | 4,295                              |                                  |                                                  |                                                 | 4,295                                   | 4,529                             |
|                                |                                    |                                  |                                                  |                                                 |                                         |                                   |
| <b>Total</b>                   | <b>61,618</b>                      | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>61,618</b>                           | <b>23,615</b>                     |
|                                | -                                  | -                                | -                                                | -                                               | -                                       | -                                 |

**2 Grants**

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ |  | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|-----------------------------------------|-----------------------------------|
|              |                                    |                                  |  | -                                       |                                   |
|              |                                    |                                  |  | -                                       |                                   |
|              |                                    |                                  |  | -                                       |                                   |
|              |                                    |                                  |  | -                                       |                                   |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         |  | <b>-</b>                                | <b>-</b>                          |
|              | -                                  | -                                |  | -                                       | -                                 |

**3 Gross receipts from other charitable activities**

|                       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Hall Lets             | 4,095                              |                                  |                                                  |                                                 | 4,095                                   | 3,008                             |
| Scottish Power Refund |                                    |                                  |                                                  |                                                 | -                                       | 10,391                            |
| Disaster Appeal       |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| Bank Interest         | 1,949                              |                                  |                                                  |                                                 | 1,949                                   | 1,403                             |
|                       |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                       |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                       |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| <b>Total</b>          | <b>6,044</b>                       | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>6,044</b>                            | <b>14,802</b>                     |
|                       | -                                  | -                                | -                                                | -                                               | -                                       | -                                 |

**4 Payments relating directly to charitable activities**

|                                          | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Stipend, NI, Pension Tax & Pulpit Supply | 44,201                             |                                  |                                                  |                                                 | 44,201                                  | 45,459                            |
| Insurance                                | -                                  |                                  |                                                  |                                                 | -                                       | 4,040                             |
| Utilities                                | 10,132                             |                                  |                                                  |                                                 | 10,132                                  | 17,560                            |
| Telephone, Internet & Licences           | 468                                |                                  |                                                  |                                                 | 468                                     | 912                               |
| Printing & Stationary                    | 68                                 |                                  |                                                  |                                                 | 68                                      | 538                               |
| Sundry Expences                          | 3,239                              |                                  |                                                  |                                                 | 3,239                                   | 1,552                             |
| Cleaning Materials                       | -                                  |                                  |                                                  |                                                 | -                                       |                                   |
| Worship Materials                        | 1,378                              |                                  |                                                  |                                                 | 1,378                                   | 630                               |
| Health & Safety                          | 4,454                              |                                  |                                                  |                                                 | 4,454                                   | 199                               |
| General Repairs                          |                                    |                                  |                                                  |                                                 | -                                       | 1,890                             |
| New Equipment                            | 687                                |                                  |                                                  |                                                 | 687                                     | 1,484                             |
| Sound System                             |                                    |                                  |                                                  |                                                 | -                                       | 1,420                             |
| Donation                                 |                                    |                                  |                                                  |                                                 | -                                       | 1,230                             |
| Misc Building Costs                      | 10,020                             |                                  |                                                  |                                                 | 10,020                                  |                                   |
| <b>Total</b>                             | <b>74,647</b>                      | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>74,647</b>                           | <b>76,914</b>                     |
|                                          | -                                  | -                                | -                                                | -                                               | -                                       | -                                 |

SC002321

**Additional analysis (2)****5 Breakdown of unrestricted funds**

|                                                            | Unrestricted<br>fund 1 - enter<br>name of fund<br>below | Unrestricted<br>fund 2 - enter<br>name of fund<br>below | Unrestricted<br>fund 3 - enter<br>name of fund<br>below | Unrestricted<br>fund 4 - enter<br>name of fund<br>below | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last period |
|------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|--------------------------------|--------------------------------------------|
| <b>Receipts</b>                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Donations                                                  | 61,618                                                  |                                                         |                                                         |                                                         | 61,618                         | 23,615                                     |
| Bank Interest                                              | 1,949                                                   |                                                         |                                                         |                                                         | 1,949                          | 1,403                                      |
| Grants                                                     |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Receipts from fundraising activities                       |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| DCMS Claim                                                 |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Gross trading receipts                                     |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Income from investments other than land and buildings      |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Rents from land & buildings                                | 4,095                                                   |                                                         |                                                         |                                                         | 4,095                          | 3,008                                      |
| Scottih Power Refund                                       |                                                         |                                                         |                                                         |                                                         |                                | 10,391                                     |
| Gross receipts from other charitable activities            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>67,662</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>67,662</b>                  | <b>38,417</b>                              |
| <b>Receipts from asset &amp; investment sales</b>          |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Proceeds from sale of fixed assets                         |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Proceeds from sale of investments                          |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                       | <b>-</b>                                   |
| <b>Total receipts</b>                                      | <b>67,662</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>67,662</b>                  | <b>38,417</b>                              |
| <b>Payments</b>                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Expenses for fundraising activities                        |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Gross trading payments                                     |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Investment management costs                                |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Payments relating directly to charitable activities        | 74,647                                                  |                                                         |                                                         |                                                         | 74,647                         | 75,684                                     |
| Grants and donations                                       |                                                         |                                                         |                                                         |                                                         | -                              | 1,230                                      |
| Governance costs:                                          |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Audit / independent examination                            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Preparation of annual accounts                             |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Legal costs                                                |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
|                                                            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
|                                                            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>74,647</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>74,647</b>                  | <b>76,914</b>                              |
| <b>Payments relating to asset and investment movements</b> |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Purchases of fixed assets                                  |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Purchase of investments                                    |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                       | <b>-</b>                                   |
| <b>Total payments</b>                                      | <b>74,647</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>74,647</b>                  | <b>76,914</b>                              |
| <b>Net receipts / (payments)</b>                           | <b>(6,985)</b>                                          | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>(6,985)</b>                 | <b>(38,497)</b>                            |
| <b>Transfers to / (from) funds</b>                         |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Surplus / (deficit) for year</b>                        | <b>(6,985)</b>                                          | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>(6,985)</b>                 | <b>(38,497)</b>                            |

**Nature and purpose of funds**

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## **Independent Examiners' Report to the Trustees of Kirkcaldy Congregational Church (SC002321)**

We report on the accounts of the charity for the period of **1<sup>st</sup> April 2024** to **31<sup>st</sup> March 2025** which are set out on pages 6-10.

### **Respective responsibilities of 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

### **Basis of independent examiners' statement**

Our examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.

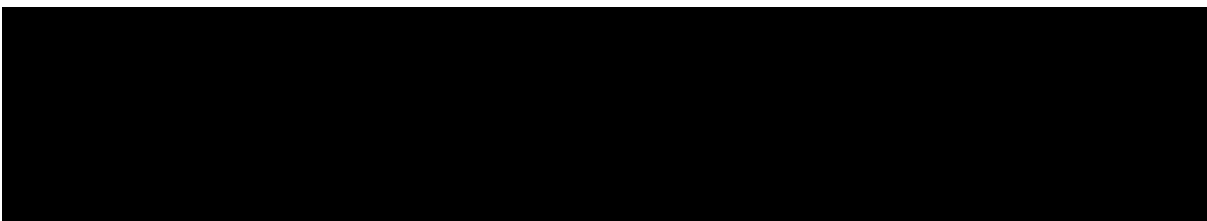
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiners' statement**

In the course of our examination, no matter has come to our attention:

1. Which gives us 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
  - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

A large black rectangular box redacting the signature of the independent examiner.

