

# Limekilns Church Of Scotland

Scotland · Charity number SC002435

## Details

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|            |   |
|------------|---|
| Known as   | Limekilns Parish Church                   |
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Part of    | The Church of Scotland (SC011353)         |
| Registered | 1902-01-01                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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**Address**  
Limekilns Parish Church Office  
Limekilns Parish Church  
8 Church Street  
Limekilns  
Fife  
KY11 3ET

**Website** [www.limekilnschurch.org](http://www.limekilnschurch.org)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Limekilns Parish Church serves the communities of Limekilns, Charlestown, Pattiesmuir and Crombie and it's primary function is a place of worship where people attend church services or visit the church for private prayer. The Mission and Worship Group meet regularly to discuss and plan worship in our church and also hold bi-monthly 'together services' with other West Fife Villages Cluster congregations as part of practical steps to effect a Union of Congregations. Our Community Engagement Group continue to meet regularly to develop a programme of social and group activities resulting in a very busy year of social and community activities in the Church, Church Hall and Gellet Hall. In addition to our regular weekly activities we hosted various musical evenings and several themed events including an evening with The Garden Club, Action to Protect Rural Scotland, Stirling Developments Public Meeting, and a Film Night by Limekilns, Charlestown & Pattiesmuir Nature Group.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion

## Geography

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

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £93,096  | £80,134     | -      | 2         |
| 2023-12-31 | £90,690  | £92,760     | -      | 3         |
| 2022-12-31 | £76,340  | £103,394    | -      | 2         |
| 2021-12-31 | £124,259 | £82,626     | -      | 2         |
| 2020-12-31 | £95,775  | £87,806     | -      | 3         |

**Limekilns Church Of Scotland**

Scotland - Charity number SC002435

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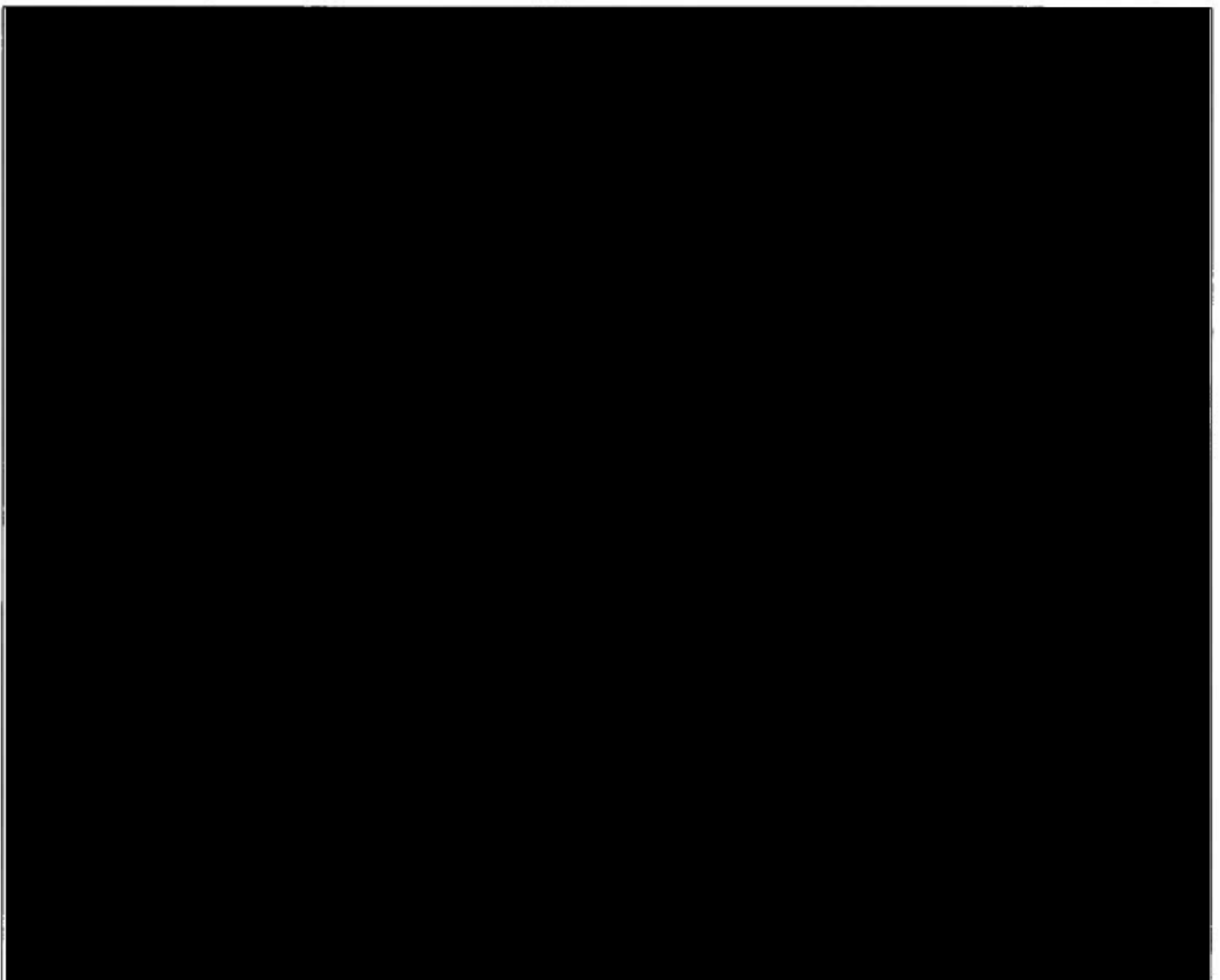
# Accounts

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# **The Church of Scotland**

## **Limekilns Parish Church**

Trustees' Annual Report & Accounts  
Year Ending 31<sup>st</sup> December 2024



Congregation No: 241470  
Scottish Charity No: SC002435

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## Trustees' Annual Report

The trustees' present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024. This Statement of Account (the combined Trustees' Annual Report and Financial Statements) has been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Second Edition effective from 1<sup>st</sup> January 2019.

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 through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

## Limekilns Parish Church – Serving the Community

Limekilns Parish Church serves the communities of Limekilns, Charlestown, Pattiesmuir and Crombie.

**The Primary function of the Church is as a place of worship.**

### The Mission and Worship Group

2024 has flown by but the Worship Group met regularly to discuss and plan worship in our church.



First of all, we would like to pay tribute to [REDACTED] who passed away at the end of October. [REDACTED] was a valued member of the group, and her input was huge. She had fresh ideas and great enthusiasm for worship. She encouraged people to lead prayers - often writing the prayers – and could always find that special poem to fit in with a theme. We will miss her a lot and are so thankful for her. Maybe it is only through her absence that we realise just what it was that she did in compiling and designing the Village Link magazine which skillfully melded the Church's role with the wider village community.

We began having 'together services' with the other West Fife Villages Cluster congregations bi-monthly. The first was hosted by Carnock and Oakley in Oakley Church on 4<sup>th</sup> February with a congregation of over 150. Limekilns hosted and planned the next one, on 7<sup>th</sup> April, once again to a full church. Cairneyhill hosted in June, Tulliallan and Kincardine in August and Saline and Blairingone in October. Worshipping together with all the congregations in the West Fife Villages Cluster has been joyful and the singing loud and strong! Carnock and Oakley will host the first one of 2025 on 2<sup>nd</sup> March in Oakley Church.

During Holy week we had meditations on Monday and Tuesday evenings, but not Wednesday as there was a Stations of the Cross event in Saline which a few of us attended. We had our usual Maundy Thursday meal with a wonderful selection of soups, bread and cheese followed by Communion; it is always a special evening of fellowship together and we had a few people from other churches join us too. On Good Friday there was a short Communion Service. On Easter Sunday a good crowd gathered on Limekilns Pier for the early morning service, followed by breakfast in the hall. During our 10am service we decorated our bare driftwood with flowers, with many hands turning it into something beautiful.

During the minister's summer break in July, we had two visitors leading worship. [REDACTED] a Baptist Church minister and former hospital chaplain, and Brian Porteous, moderator of Fife Presbytery. Both led us with humor and gave meaningful sermons. The third service was led by members of the congregation, also well received. During his November break, members of the group led worship on one Sunday and [REDACTED] on the other. In December we had an Absent Friends service on 1<sup>st</sup>, a quiet reflective time to

remember those we have loved and lost. On 15<sup>th</sup> we had our Festival of Nine Lessons and Carols, once again we were joined again by Village Voices and children from Limekilns Primary School. There was a Watchnight service with mulled wine and carols beforehand on Christmas Eve and a shorter service on Christmas morning to celebrate our Savior's birth.

Our future in the West Fife Cluster isn't settled yet but it is likely that we won't have a minister in every church each Sunday. We may have more congregation led services, more "Together" services, or use technology more. Change is inevitable and we can look forward to sharing more with our neighbour's. Each of the six congregations have flagged up events they were holding, e.g. a social gathering, concert or praise service, inviting each other to attend, so giving us opportunities to get to know each other better.

During 2025 we will celebrate 200 years of worship in our building with several events, let's make it a joyful year and make the rafters ring!

We would like to thank all who have read lessons and led us in prayer so willingly throughout the year. Thanks also to [REDACTED] for their expert musical accompaniment.

### **Mission, of course, extends beyond the church.**

#### **YOUNG PEOPLE IN THE CHURCH**

Sadly, we have not held an event such as a Holiday Club or Messy Church for a long time. Is this something we want to consider for 2025, this being our special Anniversary year?? We would dearly love to have an event where we can connect with the young people. Those at school, primary and/or secondary. On Sunday mornings we sometimes have [REDACTED] join us for worship, sometimes we have [REDACTED] join us. I also help run the Parachute Club on Wednesdays up in the school and this has been running for many, many years. It is a delight and a pleasure to meet with children who are in P4 upwards. It started as the SU club, then became JAFFA club (Jesus, a Friend for All) and now the Parachute Club as we use a parachute for games and activities! We meet for about twenty minutes during lunchbreak, and it is so good to be able to meet on Wednesday lunchtimes, during term time, we go into the local school and together with another Christian We are now limited in what we can do with the changes that have been made regarding Safeguarding. However, we feel that there might still be a way of trying to offer something for the children in our parish possibly Messy Church, as parents come with the young ones; one off events. and if you hear of child friendly activities in other churches then let me know and we can support them and work together. Well, done for arranging the film 'Paddington' to be shown during the three-day holiday in February! That is a start! Any comments and suggestions are most welcome!! They will be taken to the Community Engagement Group for discussion.

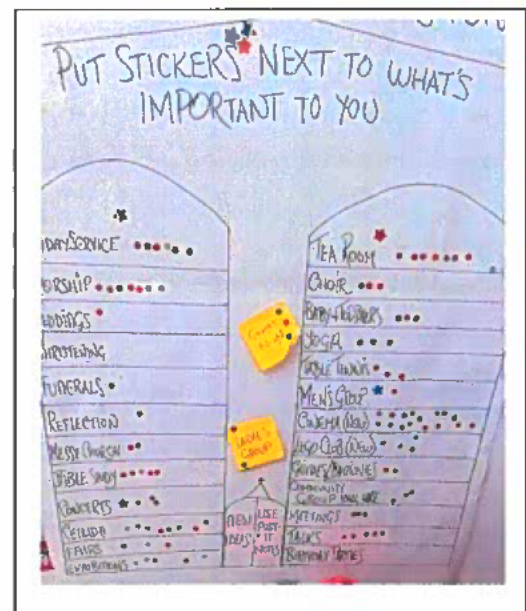


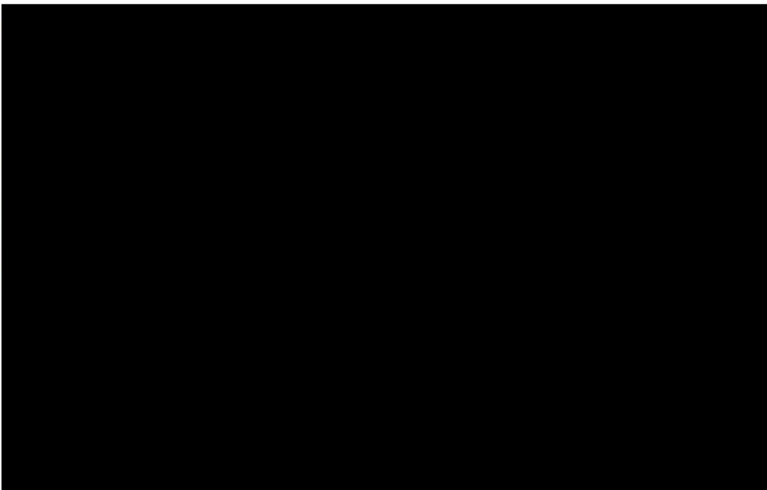
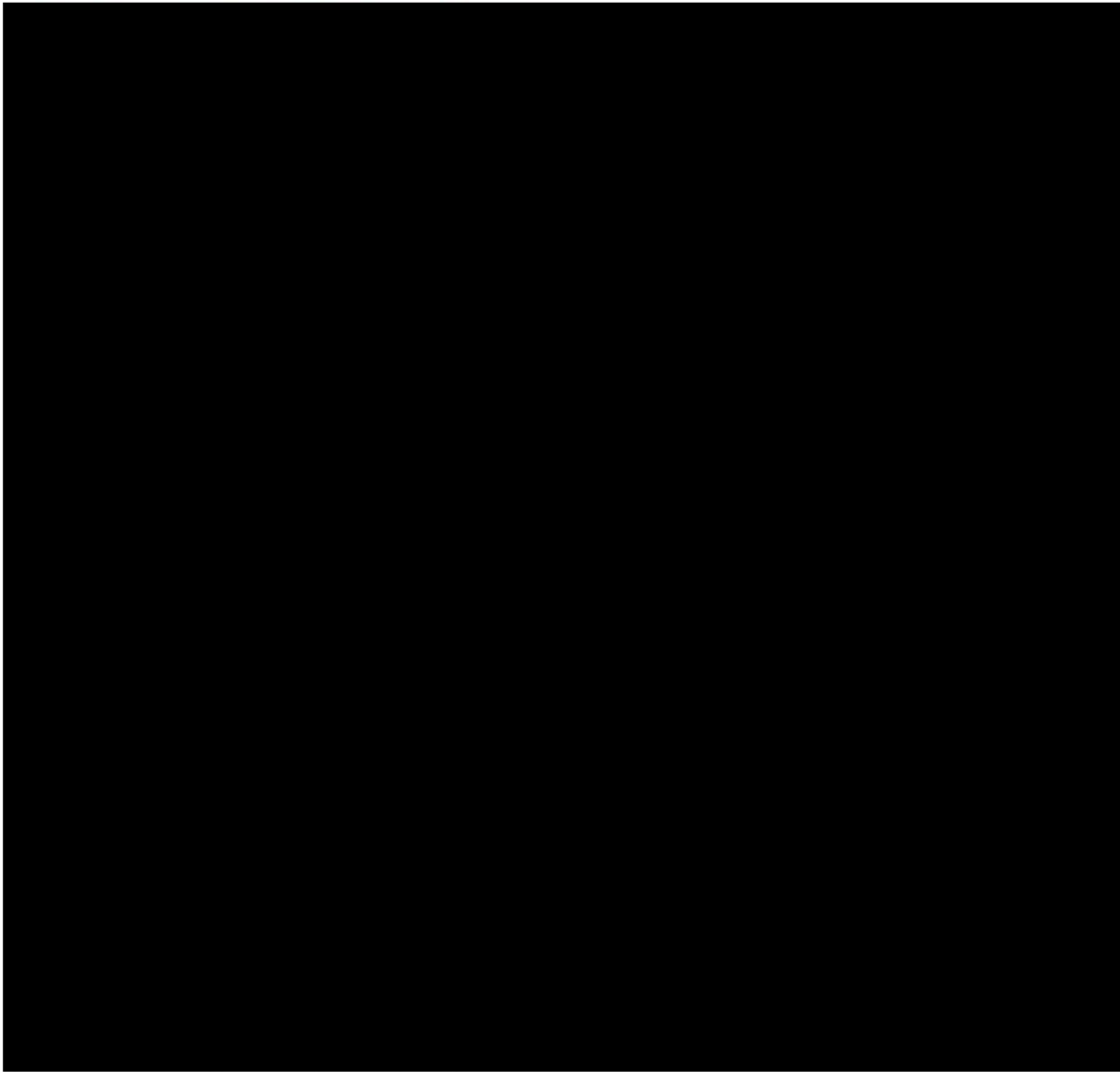
**Community Engagement Report**

On behalf of the Community Engagement Group, I am very happy to report on a very busy year of social and community activities in the Church, Church Hall and Gellet Hall. We have held various musical evenings from the Jazz Duo Millar and Spencer, Opus 8, HM Royal Marines Band, to a return visit from the Kingdom Singers and not forgetting our very own Village Voices. We hosted several themed events including an evening with The Garden Club, Action to Protect Rural Scotland, Stirling Developments Public Meeting, and a Film Night by LCP Nature Group. Also, our community spaces were used for a variety of purposes including Christmas Wreath Making, Mindfulness, Councillor Surgeries and Birthday Parties. In September we launched our new monthly Community Cinema in the Gellet Hall, and our annual Ceilidh was back by popular demand. Our portfolio of “What’s On at the Church” has increased with activities for all ages from Monday to Friday (see below).

- **Mon: Chair Yoga 2 – 2.45pm**  
**Guides 6.30 – 8pm**
- **Tue: Baby/Toddlers 9.15 – 11.15am**
- **Wed: Tearoom 2 – 4pm**
- **Thur: Yoga for Mums & Babies 10 – 11am**
- **Fri: Men’s Group 2 – 4pm**  
**Brownies 6 - 7.30pm**

We also had a fun day out at Charlestown Gala. The Church Tent had several interactive areas. The crafting table was a particularly busy area with friendship bracelets being made! We also had an interactive board headed “Your Church, Our Future?” People were invited to place a sticker or stickers next to what they felt important or of interest at Limekilns Church.





## **Building Maintenance**

The main piece of work arranged for 2024 was for fresh lime wash coats on the north-facing wall of the church. The dates for scaffolding and mason were organised. You will remember the forest of traffic lights which appeared in Limekilns in the late summer, made necessary by the prolific SGN works. Regrettably, these moved to Church Street at exactly the wrong time, and the scaffolder could not agree a safe method for delivery of scaffold during that week, or the following, by which time the mason was due on another job. The arrangement I had made with SGN was unacceptable to the scaffolder. Arrangements are now being made for work to proceed in the late Spring.

The problem with badly behaved light bulbs in the sanctuary persisted. It was thought that wiring in the balcony area was the problem but following inspection and testing, it was clear that the problem was, yes, the lightbulbs! A new supply has been sourced.

The kitchen boiler was inspected, and its age and condition noted. It is intended to replace it this year.

Repainting of the Manse windows was called off as the painter was weeks behind due to bad weather. The painter will come in the summer. Internal redecoration is needed in some of the Manse rooms. Work was carried out in the rear garden to address the proliferation of ivy etc. This was sprayed but more to be taken down at a later date.

## **THE WEDNESDAY TEAROOM**

**Where did 2024 go?** From February through to the end of November our happy band of volunteer bakers and servers was kept on the hop coping with all the many familiar faces. And with welcoming lots of new ones, come with but one purpose - to find out what we have to offer in the way of home baking and the freshest of teas and coffees. We must be doing something all right, keeping customers (and the church treasurer) happy during their couple of hours on a Wednesday afternoon.

All the upheaval forced on us in the way of changes due to the period of Covid was refined into a new all-singing-all-dancing system which kept everyone happy. Well, very nearly everyone...we are still missing our much-loved china cups and our linen tablecloths which gave the tearoom such a special atmosphere. Fortunately, our customers accepted the changes without too many grumbles and just got on with supping teas and coffees and home-made cakes with their usual gusto!

As seems to be always, we greeted new faces throughout the year. They had heard about the home baking and felt they just had to come and give us a try!

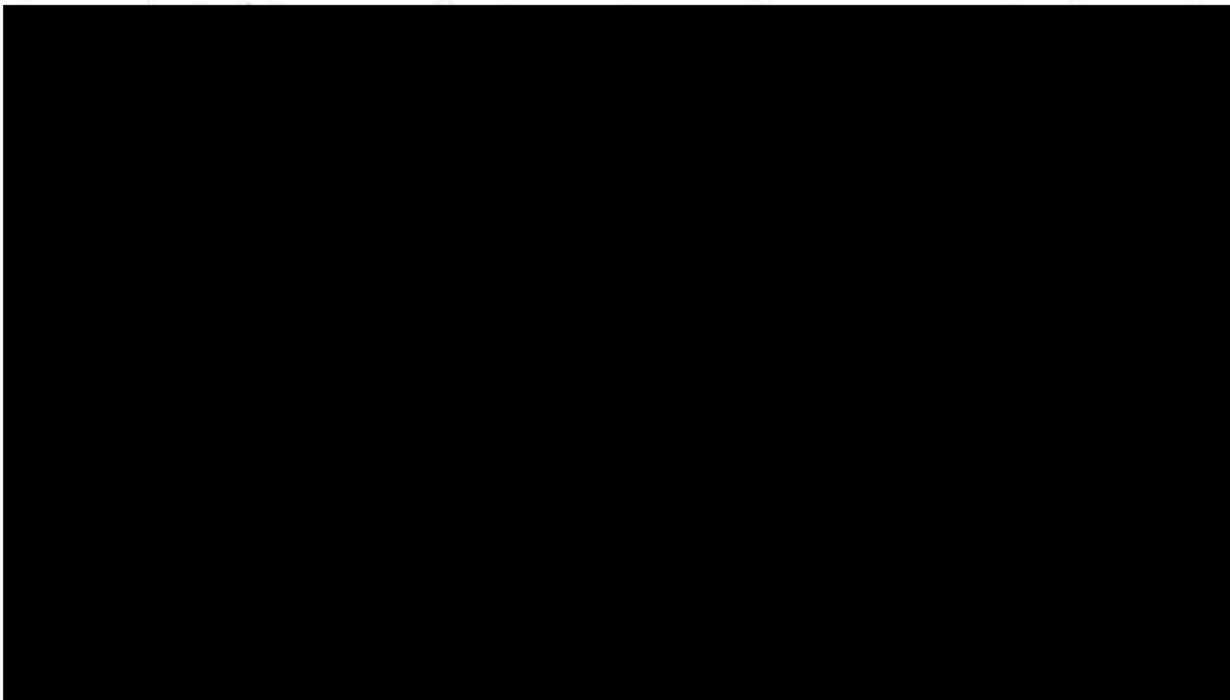
Our last point is to repeat another constant - a plea for new bakers and helpers to come forward. Even if you can spare, say, only once a month to concoct a yummy cake or spend an hour or two looking after our customers, then that will help greatly. A donation of ingredients – a few eggs, a bag of flour or such like – we would be enormously grateful.

### **BABY AND TODDLER GROUP**

We still meet in the Church Hall on Tuesday morning, 9.15-11.15. and we are a happy band of young parents and grandparents with new born babes to young toddlers! It is a "drop-in session"; people come when they want; some come every week, some not! We charge £2 per adult and child and ask an extra £1 for additional children. We serve refreshments mid-morning and after "tidy up time" we finish with a sing song! There are toys for all ages and lots of chatter! Most weeks there are three helpers on duty to help set the hall, tidy up at the end; prepare and serve the refreshments, act as 'Welcomers' and then being a friendly face for the adults and the children throughout the morning! All good fun!

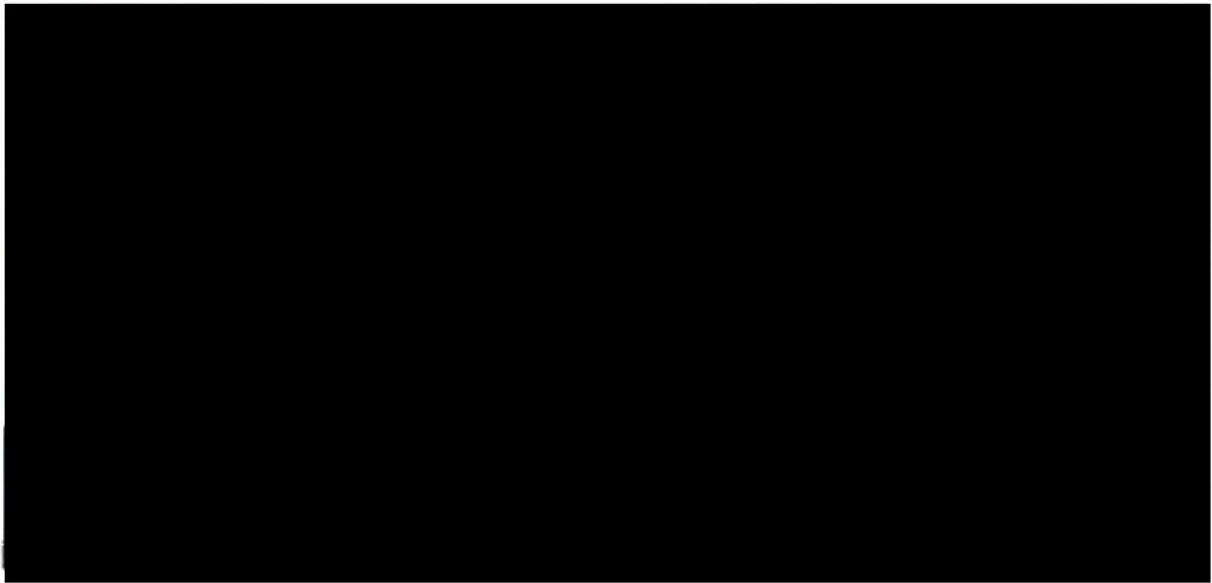
IT WOULD BE LOVELY TO HAVE MORE PEOPLE JOIN US AS HELPERS - no skills needed, just a friendly face as the Children and Babes are always the responsibility of the parents/carers. As well as providing a place for parents and grandparents to come along with their young ones we also see it as a form of outreach; forming friendships and being a listening ear or an extra pair of hands to hold a baby is one way of showing how we care for one another! If you know of anyone who has young children in the villages, please let them know that they are welcome. Contact details are on the poster in the church; [REDACTED] [REDACTED]

[REDACTED]



### **MEN'S GROUP**

Limekilns Men's Club is an informal and non-denominational group which meets every Friday afternoon for two hours with the object of providing company and activities for retired men. The activities include skittles, pool, table football, darts, and dominoes with a short break for tea, biscuits, and chat. We also meet for summer and Christmas lunches. Our funds are limited but support local charities when we can. We have provided a coconut shy at the Gala for the last two years with the proceeds donated to the Gala fundraising. We are also promoting a Quiz Night to be held in The Bruce in aid of the Playpark Fundraising. The group meet in the church hall on Friday afternoon, between 2.00 and 4.00. They celebrated their 25th anniversary in 2022.



## RAINBOWS, BROWNIES, AND GUIDES

Limekilns Rainbows, Brownies and Guides have all had an active and exciting 2024.

Limekilns Guides continue to enjoy outdoor activities and villagers may well have seen their cheery chalk art on the prom or spotted their frantic games of rounders in the park. Guides used oranges to make bird feeders and have enjoyed seeing the birds (and squirrels) enjoy the fruits of their labours. Guides enjoy problem solving and working as a team. Guides were delighted and proud that Eve gained her Gold award, the first in the unit.



Brownies have been busy out of doors in 2024. We enjoyed a visit to Leckerstone Farm and were amazed at how big the tractor wheels were! We also checked out the revamped playpark at Lochore Meadows and were delighted with all the improvements made. We all enjoyed a visit to Dunfermline Police Station, 'driving' police vans and trying to lift police body armour and shields! We made a Humpty Dumpty scarecrow for the village scarecrow festival. The brownies learned how to sew on buttons and badges (and used these skills when making their scarecrow) and worked on a leap year challenge.

Rainbows welcomes girls from age 4 to age 7. Rainbows love craft activities and leaders have enjoyed observing older rainbows helping the younger girls. Rainbows also love working on badges. Rainbows have had a change of leadership team with [REDACTED] taking over from [REDACTED]

## **Risk Management**

The Trustees have considered the major risks facing the church, together with strategies and plans to manage and mitigate the risks. The main risks that the Trustees consider material are:

1. Reduction in Members Giving income due to an ageing congregation, the plan is to:
  - a. Keep reminding the Kirk session members of the implications of reduced revenue and appeal for increases in Standing Orders and Donations.
  - b. Continue with the strategy to encourage external groups to use the facilities of the church and build on the current business.
  - c. Increase sales prices in tea room.
  - d. Encourage additional helpers to the Toddlers to increase numbers – also to review pricing.
  - e. Reduce cost or scope of planned maintenance in 2025
2. Increased Maintenance Expenditure:
  - a. Increase revenue as per Point 1 above!
  - b. Take out a loan against the Manse to cover the maintenance plans for the next two years. This is not possible at present until the Cluster Decisions are finalised. If the minister retires during this time, then the manse may be sold, subject to Legal Conditions and West Fife Churches developments, and the loan subsequently paid back.
  - c. Investigate and apply for Grants to cover increased expenditure.

## **Structure, Governance and Management**

### **Governing Document**

The Church is a registered charity, number SC002435 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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

Members of the Kirk Session 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.

### **Trustee Expenses**

The only Trustee receiving expenses is the Minister for Travel Expenses – these are detailed in the Expenditure Figures. Council Tax for the Manse is paid by Limekilns. Cairneyhill make a 26% contribution to the Manse costs, as the Minister is shared with both churches – this is detailed in Page 22, Cairneyhill Contribution.

The Treasurer does not receive any remuneration from the Church.

### **Organisational Structure**

The Kirk Session which meets ten times a year is responsible for all matters both spiritual and temporal, and it is chaired by the Minister. Authority and responsibility are delegated to the Treasurer, the Property Convener, the Finance Subgroup, and the Employment Groups as appropriate.

### **Reference and Administrative Information**

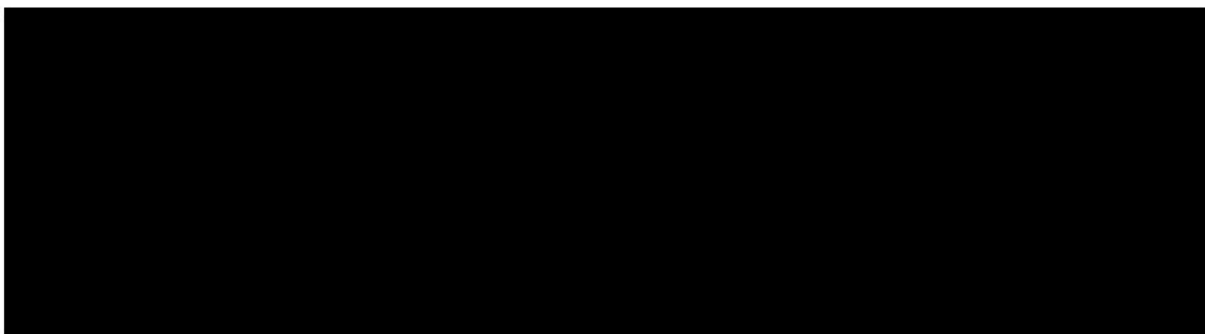
Charity Name: Limekilns Parish Church Charity

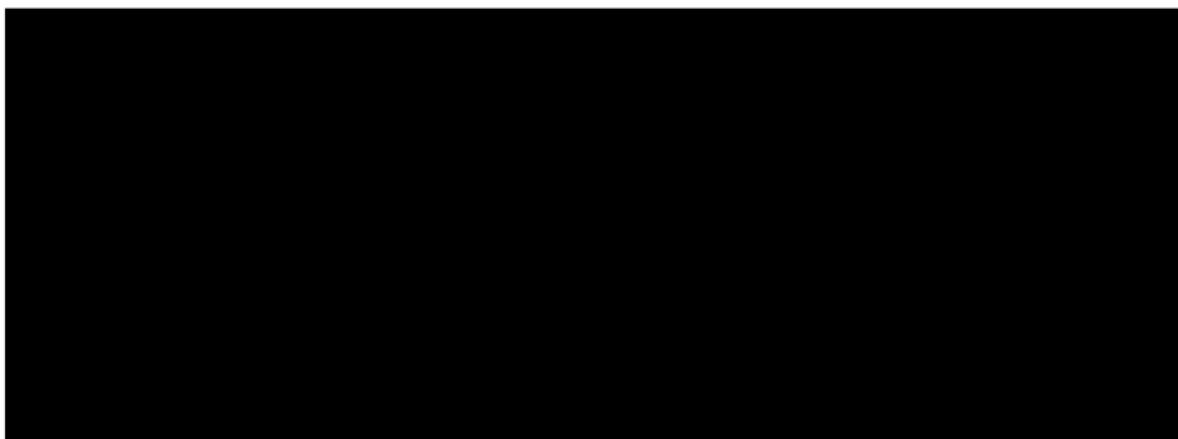
Registration Number: SC002435

Congregation Reference No: 241470

Principal Office: Church Office, 8 Church Street Limekilns, KY11 3HT

### **Trustees at date of approval of Annual Report and Accounts**





**Nominated Bank:** The Royal bank of Scotland, 52-54 East Port,  
Dunfermline KY12 7HB

### **Church Membership:**

The church roll on 31st December 2024 was 176, in 2023 it was 190, 2022 it was 198 and 2021 it was 200 – showing a steady decrease in numbers and subsequent income. The figure for 2024 includes deaths within the congregation and people who have moved away from Limekilns or have moved to care homes.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland preparing fully accrued accounts requires the trustees to prepare financial statements for each fiscal year which show a true and fair 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.
- \* Observe the method and principles in the applicable SORP.
- \* Make judgements 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.
- \* 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)

Approved by the Trustees on the 30<sup>th</sup> of March 2025 and signed on their behalf by:

Limekilns Parish Church Annual Report 2024



## Auditors Report

LIMEKILNS PARISH CHURCH  
SCO02435

### INDEPENDENT EXAMINER' REPORT

For the Year ended 31<sup>st</sup> December 2024

I report on the accounts of the charity for the year ended 31st December 2024 which are Set out on pages 1 to 30.

#### **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 consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required 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**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements:  
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and  
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations  
have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper

Small Business Support  
19 Uppergreens, Auchtermuchty, KY14 7BX

## **Financial Review**

As a church we are thankful to God for his provision throughout another year.

### **Income:**

Total Income is up slightly by £2406 or 3% - this is mainly due to some large donations during the year.

Total Expenditure is down from 2023 by £12,962 or 14% - this is due to minimal spend on Fabric. However, 2025 will show a large increase in spend on outside walls and windows which were delayed in 2024.

In summary net income over expenditure is positive by £12,962 and considerable up from 2023 but - this is due to a few large donations and minimal spend on maintenance.

Generally, Income is dropping year on year starting from 2021 this is due in the main to falling numbers, increasing costs and regular donations not keeping pace with inflation.

Positives are being achieved by the team:

Tea Room raised £13,735 up £2367 or 21% from 2023, Use of premises was up £1,130. Weddings and Funerals was up £4,091 – mainly a few large donations. The church also received two grants totalling £675 – one from Fife Council and one from Limekilns and Charlestown Community Council both to support the printing and distribution of the Village Link newsletter.

Although Income did increase in 2024 for the reasons mentioned there is a steady decrease from 2021.

### **Expenditure**

Expenditure reduced in 2024 to £80,634 from £92,760 in 2023 – this is all due to minimal spend on Maintenance of the building. As identified, the Church is forecasting a significant spend in 2025 – mainly on the exterior walls and windows – this will put significant pressure on our Reserves.

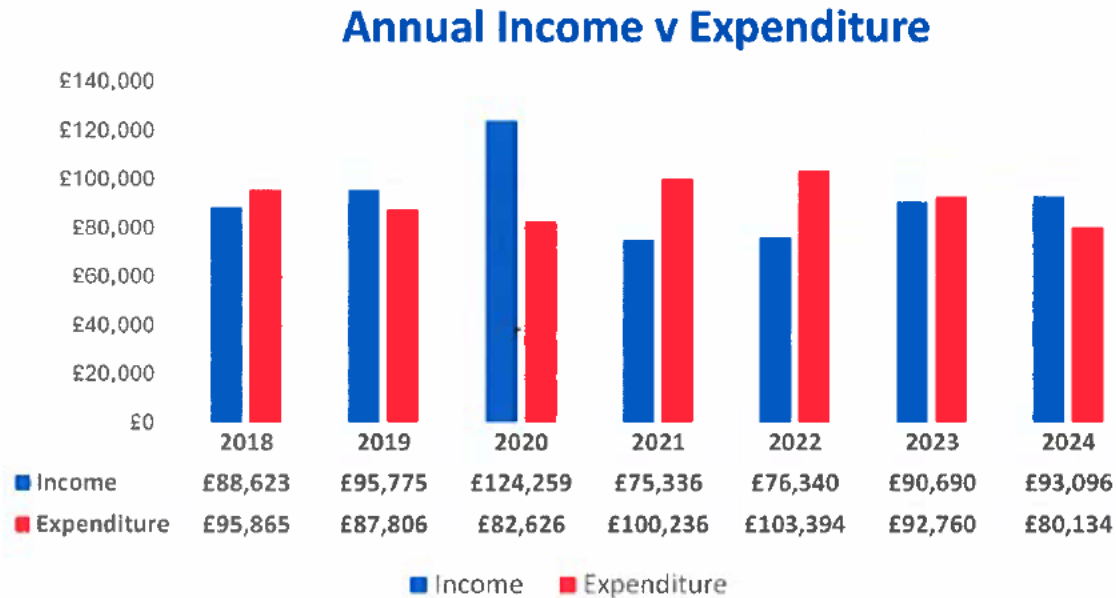
It should be noted that the costs for Gas and Electricity increased by £1,649 or 48% from 2023 – this is due to increasing prices and some cold weather – we predict that energy costs will continue to rise in 2025 putting additional pressure on our expenditure.

Salaries for the team were increased in line with Government guidelines and cost of living – this will also happen in 2025. The increase in 2024 was £625 or 5%.

Presbyter dues also increased in 2024 by £261 or 21%.

Gas and Electricity costs increased with the general increase in UK fuel costs. Council Tax and building insurance increased by £213 from 2023.

Below is a comparison of year-on-year Income and expenditure:



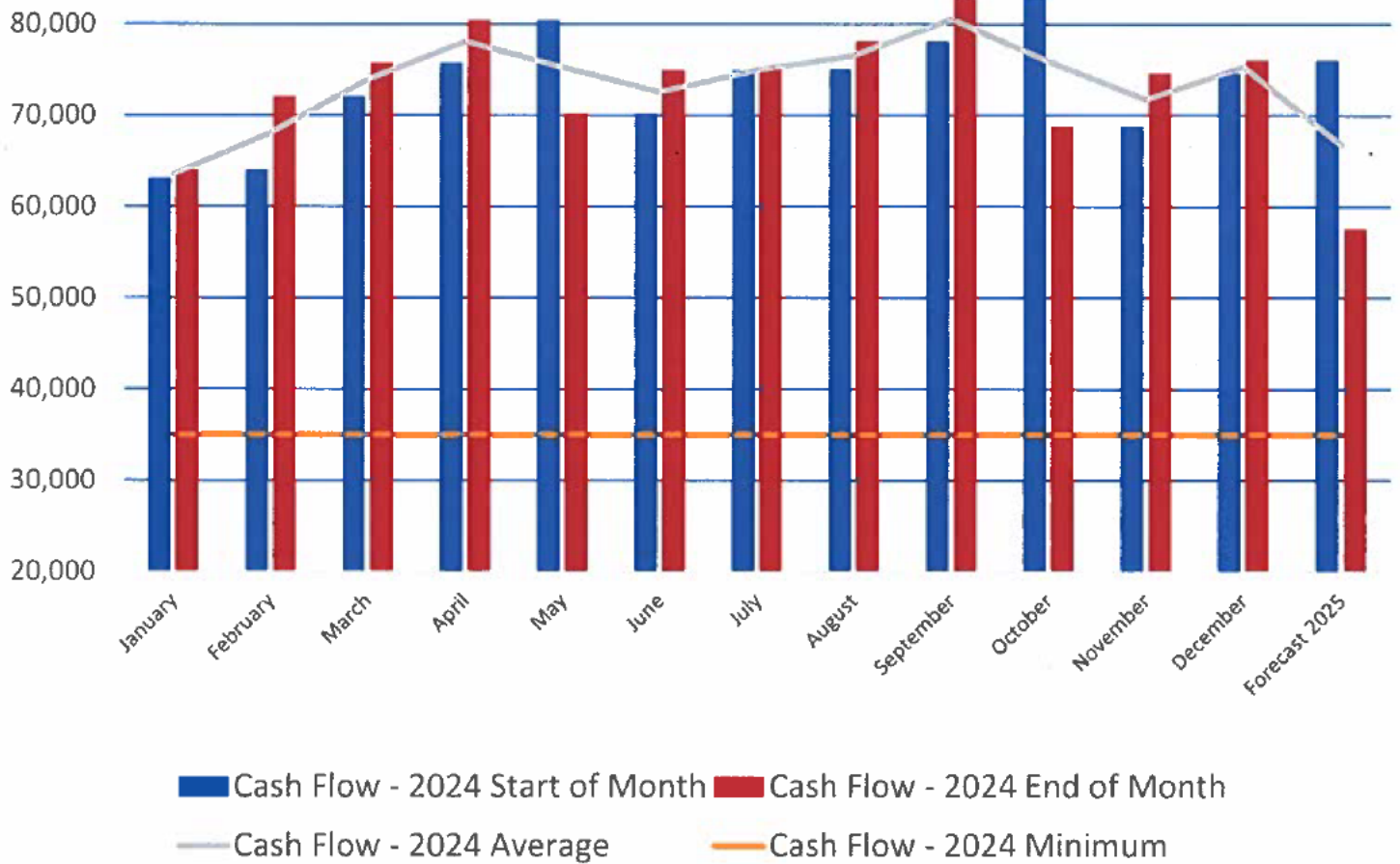
The above graph shows the Income and expenditure from 2019 to 2024. At the beginning of 2024, the Kirk Session reached out to all members in writing to encourage an increase of regular giving – this has resulted in a small increase in revenue from 2023. The maintenance budgeted for 2024 was much lower than forecast – mainly due to inclement weather and availability of skilled resources.

The budgeted figures for 2025 is forecasting an increased spend on necessary Church and Manse Maintenance not carried out in 2024. However, this together with a forecast decrease in Members Giving and Voluntary donations, due to deaths and people moving away from Limekilns creates an overall decrease in our reserves – Forecast Income £93,892 and £143,724 expenditure. All efforts will be made to control and reduce where possible maintenance work.

### Reserves Policy

The Trustees’ policy to hold reserves is reviewed annually and is set at a level of approximately 3 month’s expenditure, namely £35,000, to protect against lower income and unplanned expenditure, especially on Maintenance. In addition, due to the nature of timing of income and expenditure the church needs to be able to cope with a negative cash flow in most months and have reserves of a level that will allow the cumulative effect of the negative cash flows.

## Cash Flow 2024 and 2025 Forecast





**Balance Sheet**

As at 31st December 2024

|  | 1 January to 31st December 2024 |                  | 1 January to 31st December 2023 |             |
|--|---------------------------------|------------------|---------------------------------|-------------|
|  | Unrestricted Funds              | Designated Funds | Restricted Funds                | Total Funds |
| <b>Current Assets</b>                        |                                 |                  |                                 |             |
| Debtors                                      |                                 |                  |                                 |             |
| Cash at Bank and in Hand                     | 75300                           | 735              | 8313                            | 3663        |
|  | <b>75300</b>                    | <b>735</b>       | <b>8313</b>                     | <b>3663</b> |
| <b>Liabilities</b>                           |                                 |                  |                                 |             |
| Creditors falling due within one year        | 0                               | 0                | 0                               | 0           |
| <i>Net Current Assets</i>                    |                                 |                  |                                 |             |
|  | 0                               | 0                | 0                               | 0           |
| <b>Total Assets less Current Liabilities</b> | <b>75300</b>                    | <b>735</b>       | <b>8313</b>                     | <b>3663</b> |
| Liabilities due after one year               |                                 |                  |                                 |             |
|  |                                 |                  |                                 |             |
| <b>Total Net Assets/(Liabilities)</b>        | <b>75300</b>                    | <b>0</b>         | <b>8313</b>                     | <b>3663</b> |
| <b>Funds of the Church</b>                   |                                 |                  |                                 |             |
| General Unrestricted Funds                   | 75300                           |                  |                                 | 51097       |
| Designated Funds                             |                                 |                  | 8313                            | 8313        |
| Restricted Funds                             |                                 |                  |                                 | 3663        |
| Ministers Discretionary Fund                 |                                 | 735              |                                 | 735         |
| Flower Fund                                  |                                 |                  |                                 | 0           |
|  | <b>75300</b>                    | <b>0</b>         | <b>8313</b>                     | <b>3663</b> |
| <b>Total Funds of the Church</b>             | <b>75300</b>                    | <b>0</b>         | <b>8313</b>                     | <b>3663</b> |

These accounts were approved by the Trustees on the 30<sup>th</sup> March 2025, and signed on their behalf by:





**Analysis of Income 2024**

|   | 2024               |                  |                  | 2023          |                    |                  |                  |               |
|---|--------------------|------------------|------------------|---------------|--------------------|------------------|------------------|---------------|
|   | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds   | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds   |
| <b>Donations</b>                          |                    |                  |                  |               |                    |                  |                  |               |
| Standing Orders and Offerings             | 35,067             |                  |                  | 35,067        | 38,528             |                  |                  | 38,528        |
| Weddings and Funerals                     | 5,281              |                  |                  | 5,281         | 1,190              |                  |                  | 1,190         |
| Free Will/Offerings                       | 8,184              |                  |                  | 8,184         | 13,727             | 807              |                  | 14,534        |
| Legacies                                  | -                  |                  |                  | -             | -                  |                  |                  | -             |
| Gift Aid                                  | 8,772              |                  |                  | 8,772         | 11,489             |                  |                  | 11,489        |
| Grants                                    | 675                |                  |                  | 675           | -                  |                  |                  | -             |
| Donations                                 | 9,589              |                  |                  | 9,589         |                    |                  |                  |               |
| <b>Total Donations</b>                    | <b>67,568</b>      | <b>-</b>         | <b>-</b>         | <b>67,568</b> | <b>64,934</b>      | <b>807</b>       | <b>-</b>         | <b>65,741</b> |
| <b>Income from Charitable Activities</b>  |                    |                  |                  |               |                    |                  |                  |               |
| Life and Work                             | 503                |                  |                  | 503           | 540                |                  |                  | 540           |
| Holiday Club                              | -                  |                  |                  | -             | -                  |                  |                  | -             |
| Toddlers/Mens Group                       | 805                |                  |                  | 805           | 904                | 479              |                  | 1,383         |
| Other                                     | -                  |                  |                  | -             | -                  |                  |                  | -             |
| Contribution from Cairneyhill             | 1,244              |                  |                  | 1,244         | 2,958              |                  |                  | 2,958         |
| <b>Total Income Charitable Activities</b> | <b>2,552</b>       | <b>-</b>         | <b>-</b>         | <b>2,552</b>  | <b>4,402</b>       | <b>479</b>       | <b>-</b>         | <b>4,881</b>  |
| <b>Other Trading Activities</b>           |                    |                  |                  |               |                    |                  |                  |               |
| Office Services                           | 481                |                  |                  | 481           | 517                |                  |                  | 517           |
| Bazaar                                    | 3,048              |                  |                  | 3,048         | 3,810              |                  |                  | 3,810         |
| Tea Room                                  | 13,735             |                  |                  | 13,735        | 11,368             |                  |                  | 11,368        |
| Use of Premises                           | 3,814              |                  |                  | 3,814         | 2,684              |                  |                  | 2,684         |
| Other Fundraising                         | 1,898              |                  |                  | 1,898         | 1,208              |                  |                  | 1,208         |
| Church Maint Refund                       | -                  |                  |                  | -             | 325                |                  |                  | 325           |
| Misc                                      | -                  |                  |                  | -             | 30                 |                  |                  | 30            |
| <b>Total Other Trading Activities</b>     | <b>22,976</b>      | <b>-</b>         | <b>-</b>         | <b>22,976</b> | <b>19,942</b>      | <b>-</b>         | <b>-</b>         | <b>19,942</b> |
| <b>Investment Income</b>                  |                    |                  |                  |               |                    |                  |                  |               |
| Fund Transfer from 121                    | -                  |                  |                  | -             | 125                |                  |                  | 125           |
| Deposit Interest                          | -                  |                  |                  | -             | -                  |                  |                  | -             |
| Bank Interest                             | -                  |                  |                  | -             | -                  |                  |                  | -             |
| <b>Total Investment Income</b>            | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>      | <b>125</b>         | <b>-</b>         | <b>-</b>         | <b>125</b>    |
| <b>Total Income</b>                       | <b>93,096</b>      | <b>-</b>         | <b>-</b>         | <b>93,096</b> | <b>89,403</b>      | <b>479</b>       | <b>807</b>       | <b>90,688</b> |



**Analysis of Expenditure 2024**

|  | 2024               |                  | 2023               |                  | Total        |
|--|--------------------|------------------|--------------------|------------------|--------------|
|  | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds | Funds        |
| <b>Charitable Activities</b>               |                    |                  |                    |                  |              |
| Ministries & Mission                       | 35708              |                  | 37355              |                  | 37355        |
| Presbytery Dues                            | 1518               |                  | 1257               |                  | 1257         |
| Ministers Travel Expenses                  | 1485               |                  | 1251               |                  | 1251         |
| Manse Council Tax                          | 3615               |                  | 3534               |                  | 3534         |
| Manse Maintenance                          | 0                  |                  | 4123               |                  | 4123         |
| Manse Gas Maintenance                      | 264                |                  | 288                |                  | 288          |
| Salary Costs - Secretary + Cleaner+Pension | 14280              |                  | 13654              |                  | 13654        |
| Maintenance Church                         | 2882               |                  | 10600              | 539              | 11139        |
| Maintenance - Gas Church + Gellet          | 352                |                  | 827                |                  | 827          |
| Maintenance Organ                          | 819                |                  | 696                |                  | 696          |
| Utilities - Energy                         | 5079               |                  | 3430               |                  | 3430         |
| Insurance                                  | 4207               |                  | 4075               |                  | 4075         |
| Church Office Expenses                     | 3189               |                  | 3623               |                  | 3623         |
| Life and Work + Flowers                    | 1859               |                  | 602                |                  | 602          |
| Choir/Music/Organist Supply                | 2990               |                  | 3525               |                  | 3525         |
| Worship & Outreach & Training              | 0                  |                  | 108                |                  | 108          |
| Finance Management Fees                    | 0                  |                  | 840                |                  | 840          |
| IE's Fee                                   | 300                |                  | 180                |                  | 180          |
| Gifts/Christian Aid                        | 48                 |                  | 379                |                  | 379          |
| Activities                                 | 0                  |                  | 0                  |                  | 0            |
| Cairneyhill Contribution                   | 0                  |                  | 0                  |                  | 0            |
| Wreaths and Flowers                        | 0                  |                  | 0                  | 912              | 912          |
| Fundraising Expenses                       | 1218               |                  | 0                  |                  | 0            |
| Bazaar Expenses                            | 0                  |                  | 0                  |                  | 0            |
| Tea Room Expenses                          | 321                |                  | 0                  |                  | 0            |
| <b>Cost of Charitable Activities</b>       | <b>80134</b>       |                  | <b>90347</b>       | <b>1451</b>      | <b>91798</b> |

Limekilns Parish Church shares Ministerial and Manse expenses with Cairneyhill. Cairneyhill contribute 26% of the costs – this equation is averaged over 5 years.

The Contribution is as follows:

|                       | 2024                |                          | 2023                  |                     |                          |                       |
|-----------------------|---------------------|--------------------------|-----------------------|---------------------|--------------------------|-----------------------|
|                       | Total Cost Incurred | Cairneyhill Contribution | Limekilns Net Expense | Total Cost Incurred | Cairneyhill Contribution | Limekilns Net Expense |
| Manse Insurance       | £906                | £206                     | £586                  | £792                | £206                     | £586                  |
| Manse Gas Maintenance | £264                | £69                      | £195                  | £288                | £75                      | £213                  |
| Manse Maintenance     | £0                  | £0                       | £0                    | £4,123              | £1,072                   | £3,051                |
| Manse Council Tax     | £3,615              | £940                     | £2,675                | £3,534              | £919                     | £2,615                |
|                       | <b>£4,785</b>       | <b>£1,244</b>            | <b>£3,541</b>         | <b>£8,737</b>       | <b>£2,272</b>            | <b>£6,465</b>         |

### Staff Costs

|                       | 2024         | 2023         |
|-----------------------|--------------|--------------|
| Salaries and Wages    | 16840        | 13273        |
| Pension Contribution  | 420          | 381          |
| Staff Training        | 0            | 60           |
| Social Security costs | 0            | 0            |
| <b>Total</b>          | <b>17260</b> | <b>13714</b> |

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 2024 the minimum stipend was £31,642 and the maximum is £38,884. The Rev Norman Grant is on the maximum stipend.

### Staff Numbers

|              |          |          |
|--------------|----------|----------|
| Secretary    | 1        | 1        |
| Cleaner      | 1        | 1        |
| <b>Total</b> | <b>2</b> | <b>2</b> |

### Agency Collections for 3rd Parties

|                           | 2024        | 2023       | 2022       |
|---------------------------|-------------|------------|------------|
| Pakistan Flood Appeal     | 0           | 0          | 273        |
| Foodbank                  | 476         | 295        | 123        |
| Ukraine Support Fund      | 0           | 119        | 0          |
| Turkey/Syria              | 0           | 222        | 0          |
| Raymond Fernie Foundation | 0           | 159        | 0          |
| UNICEF Jan, Feb, Mar      | 241         | 0          | 0          |
| John Carswell Trust       | 210         | 0          | 0          |
| Alzheimer's Scotland      | 733         | 0          | 0          |
| Nature Group              | 154         | 0          | 0          |
| Tabetha School            | 180         | 0          | 0          |
| <b>Total</b>              | <b>1994</b> | <b>795</b> | <b>396</b> |

## Movement of Funds 2024

|                                 | As at 1st<br>Jan<br>2024 | Incoming<br>Resources | Outgoing<br>Resources | Transfers | As at 31st<br>Dec<br>2024 | As at 1st<br>Jan<br>2023 | Incoming<br>Resources | Outgoing<br>Resources | Transfers | As at 31st<br>Dec<br>2023 |
|---------------------------------|--------------------------|-----------------------|-----------------------|-----------|---------------------------|--------------------------|-----------------------|-----------------------|-----------|---------------------------|
| <b>Restricted funds</b>         |                          |                       |                       |           |                           |                          |                       |                       |           |                           |
| Building Repairs                | 1684                     |                       | 1684                  |           | 0                         | 2223                     |                       | 539                   |           | 1684                      |
| Flower Fund                     | 334                      | 0                     | 334                   |           | 0                         | 439                      | 807                   | 912                   |           | 334                       |
| Ministers Discretionary Fund    | 735                      |                       |                       |           | 735                       | 735                      |                       |                       |           | 735                       |
| Café Church                     | 777                      |                       | 777                   |           | 0                         | 777                      |                       |                       |           | 777                       |
| National Giving<br>Day          | 0                        |                       |                       |           | 0                         | 0                        |                       |                       |           | 0                         |
| Christian Aid                   | 0                        |                       |                       |           | 0                         | 0                        |                       |                       |           | 0                         |
| Ukraine Support                 | 119                      |                       | 119                   |           | 0                         | 119                      |                       |                       |           | 119                       |
| Small Restricted Funds          | 14                       |                       | 14                    |           | 0                         | 14                       |                       |                       |           | 14                        |
| <b>Total Restricted Funds</b>   | <b>3663</b>              | <b>0</b>              | <b>2928</b>           | <b>0</b>  | <b>735</b>                | <b>4307</b>              | <b>807</b>            | <b>1451</b>           | <b>0</b>  | <b>3663</b>               |
| <b>Unrestricted Funds</b>       |                          |                       |                       |           |                           |                          |                       |                       |           |                           |
| General Fund                    | 56440                    | 93096                 | 77206                 | 2970      | 75300                     | 54235                    | 89404                 | 88624                 | 1425      | 56440                     |
| Toddler Fund                    | 0                        | 0                     | 0                     | 0         | 0                         | 839                      | 479                   | 14                    | -1304     | 0                         |
| Designated Fabric Work          | 2466                     |                       | 0                     | -2466     | 0                         | 5137                     |                       | 2671                  |           | 2466                      |
| Designated New Building<br>Fund | 504                      |                       |                       | -504      | 0                         | 625                      |                       |                       | -121      | 504                       |
| <b>Total Unrestricted Funds</b> | <b>59410</b>             | <b>93096</b>          | <b>77206</b>          | <b>0</b>  | <b>75300</b>              | <b>60836</b>             | <b>89883</b>          | <b>91309</b>          | <b>0</b>  | <b>59410</b>              |
| <b>Total Funds</b>              | <b>63073</b>             | <b>93096</b>          | <b>80134</b>          | <b>0</b>  | <b>76035</b>              | <b>65143</b>             | <b>90690</b>          | <b>92760</b>          | <b>0</b>  | <b>63073</b>              |

**Purpose of Restricted Funds**

**Ministers Discretionary Fund** – this fund is to be used at the Minister’s discretion specifically for the work of the Church in the community.

**New Restricted Funds** - will be created as the need arises and given the appropriate designation of Restricted.

## Notes to the financial statements

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

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

#### **Basis of Preparation and Assessment of Going Concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2nd Edition, issued on October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **a) 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 therefrom 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 funds.

#### **b) Income**

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. Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, when any conditions attached to the income have been met (performance or timing conditions), when the amount can be quantified with reasonable accuracy and when it is more likely than not that the income will be received. Where incoming resources have related expenditure the incoming resources and related expenditure are reported at gross. Amounts received by the charity as agent are not included in the SOFA. This includes amounts of money collected in a retiring offering or a fundraising event for a specific charity. A full list of these collections is listed on Page 22.

**c) Interest Receivable**

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**d) Donated Services and Facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

**e) Trustee Remuneration and Related Party Transactions**

During the year one trustee received reimbursement of expenses incurred (including Council Tax) – the minister, Rev N. Grant, received: £1,251 in Travel Expenses, Limekilns Parish Church allocation, and £3,534 in Council Tax allocation.

No other Trustees received a remuneration in 2024.

No gifts were received from any Trustees during the whole of 2024.

**f) Volunteers**

No amounts are included in the financial statements for services donated by volunteers, although the church values the work of its volunteers immensely.

**g) Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation to pay out resources. The charity is not registered for VAT and resources expended include attributable VAT which cannot be recovered.

**h) Tangible Fixed Assets**

The charity has a right to occupy and use for its charitable purposes, certain tangible fixed assets, including the Church and Church Hall, Gelliet Hall and Manse, are vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure on the repair, maintenance and refurbishment of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. The General Trustees include the figures as donations to them in relation to increasing asset values where appropriate. The charity also has a long-term tenancy agreement for use of the Gelliet Hall. No rent is payable for this lease. Other purchased fixed assets are capitalised when the cost is over £15,000.

**i) Debtors**

All debtors are measured at transaction value.

**j) Loans & Creditors**

Loans from Church of Scotland are recognised at present value, using figures provided by the Church of Scotland. All other loans and creditors are measured at transaction value.

LIMEKILNS PARISH CHURCH  
SCO02435

INDEPENDENT EXAMINER' REPORT

For the Year ended 31<sup>st</sup> December 2024

I report on the accounts of the charity for the year ended 31st December 2024 which are Set out on pages 1 to 30.

**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 consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required 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**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Small Business Support  
19 Uppergreens. Auchtermuchty.KY14 7BX

