

The Church of Scotland

Limekilns Parish Church

Trustees' Annual Report & Accounts
Year Ending 31st 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 31st 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 note1 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 1st 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.

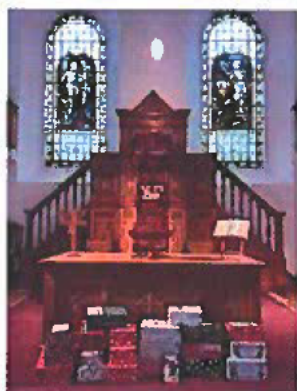
Limekilns Parish Church – Serving the Community

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 4th February with a congregation of over 150. Limekilns hosted and planned the next one, on 7th 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 2nd 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 1st, a quiet reflective time to

remember those we have loved and lost. On 15th 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.

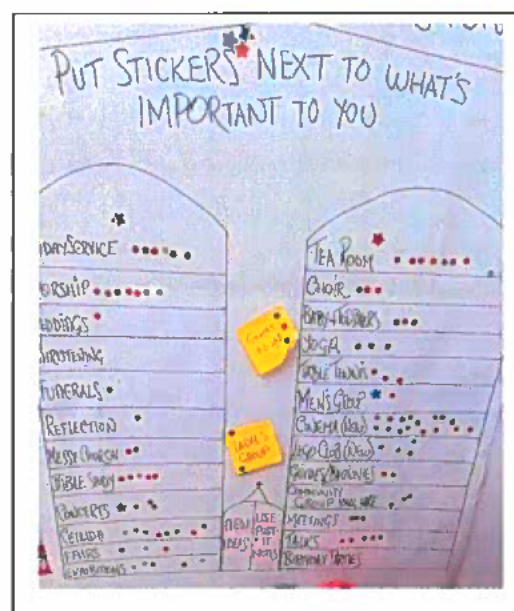


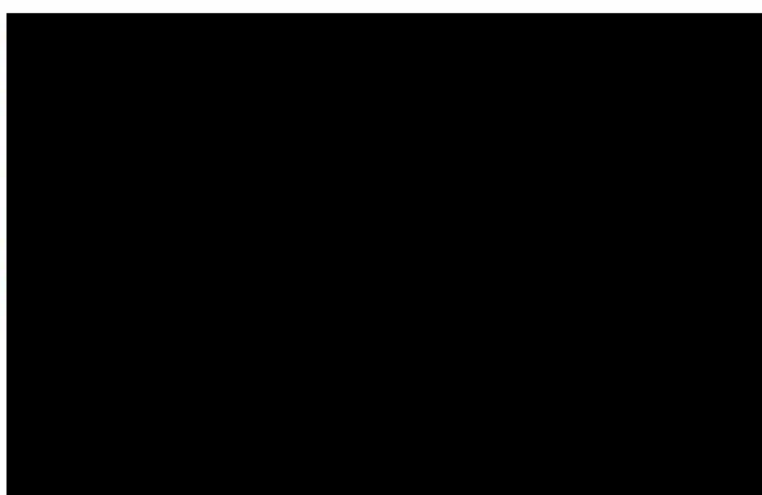
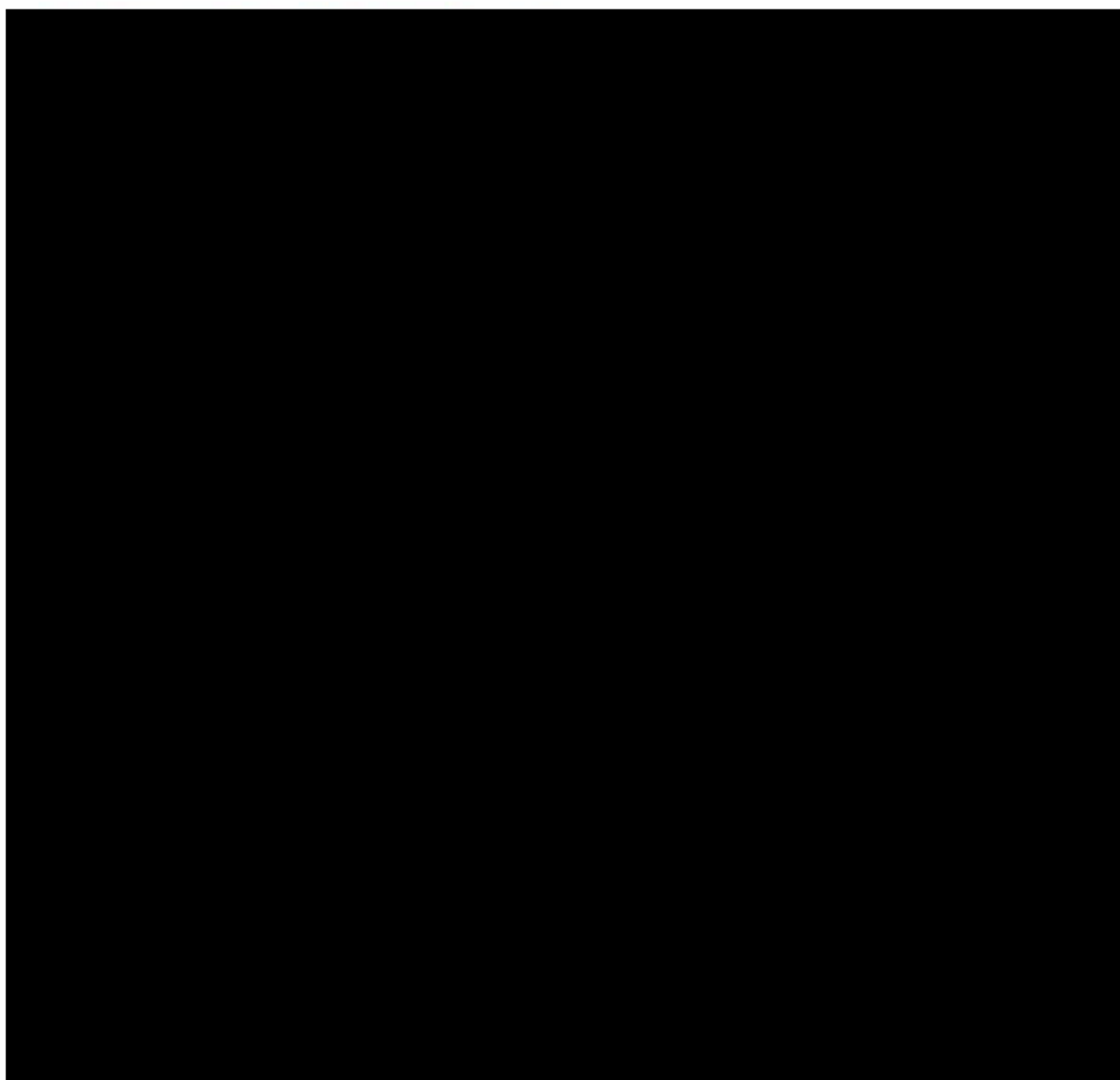
Community Engagement Report

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.

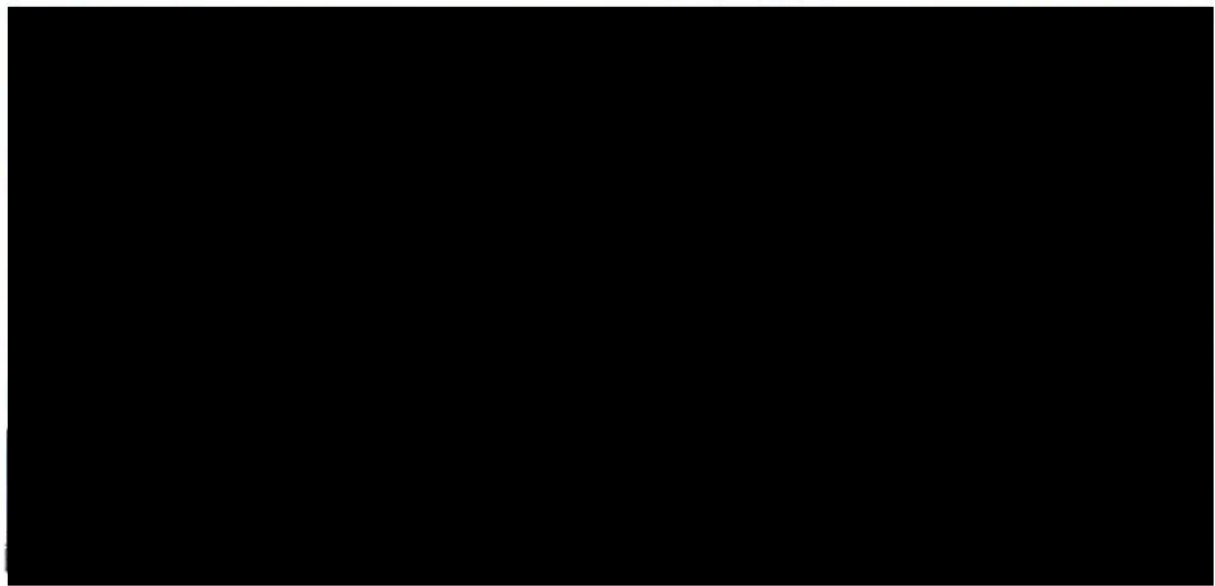
BABY AND TODDLER GROUP

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

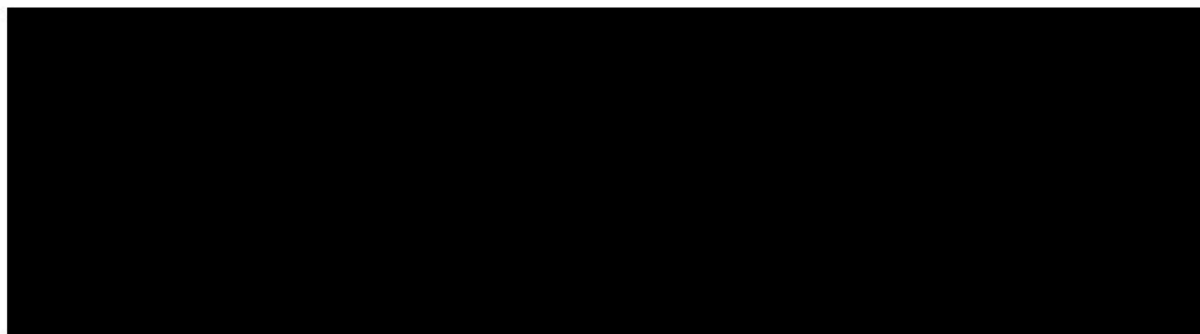
Charity Name: Limekilns Parish Church Charity

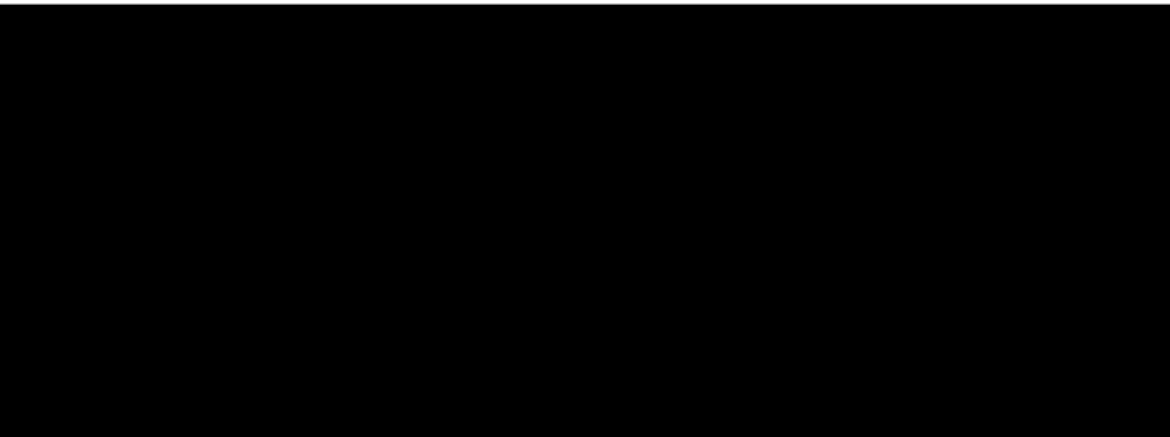
Registration Number: SC002435

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 30th of March 2025 and signed on their behalf by:

Limekilns Parish Church Annual Report 2024



Auditors Report

LIMEKILNS PARISH CHURCH
SCO02435

INDEPENDENT EXAMINER'S REPORT

For the Year ended 31st 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.

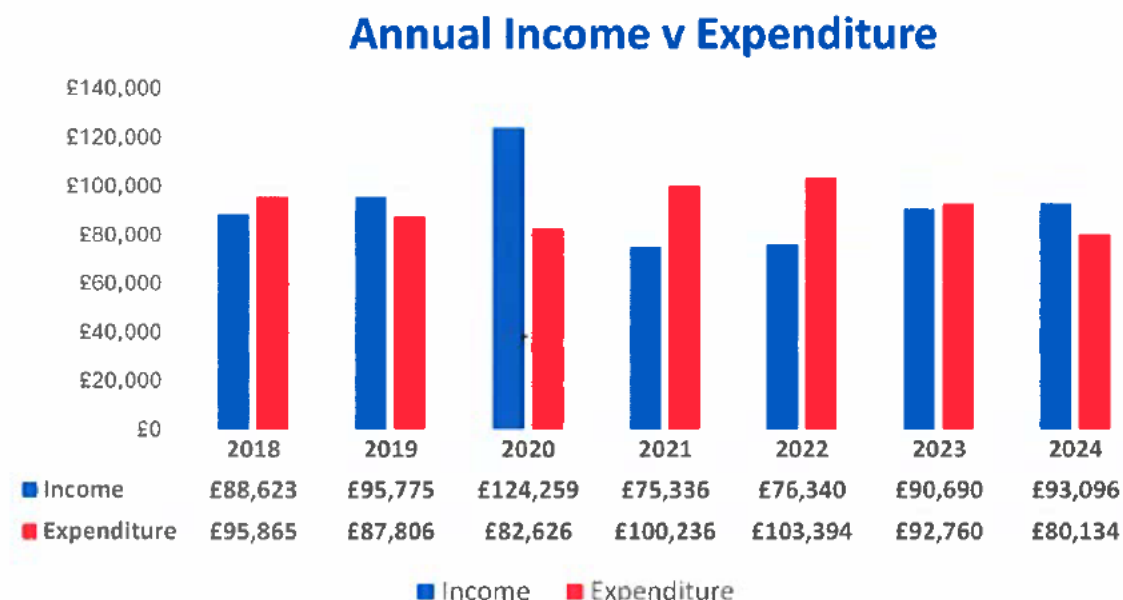
It should be noted that the costs for Gas and Electricity increased by £1,649 or 48% from 2023 – this is due to increasing prices and some cold weather – we predict that energy costs will continue to rise in 2025 putting additional pressure on our expenditure.

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:



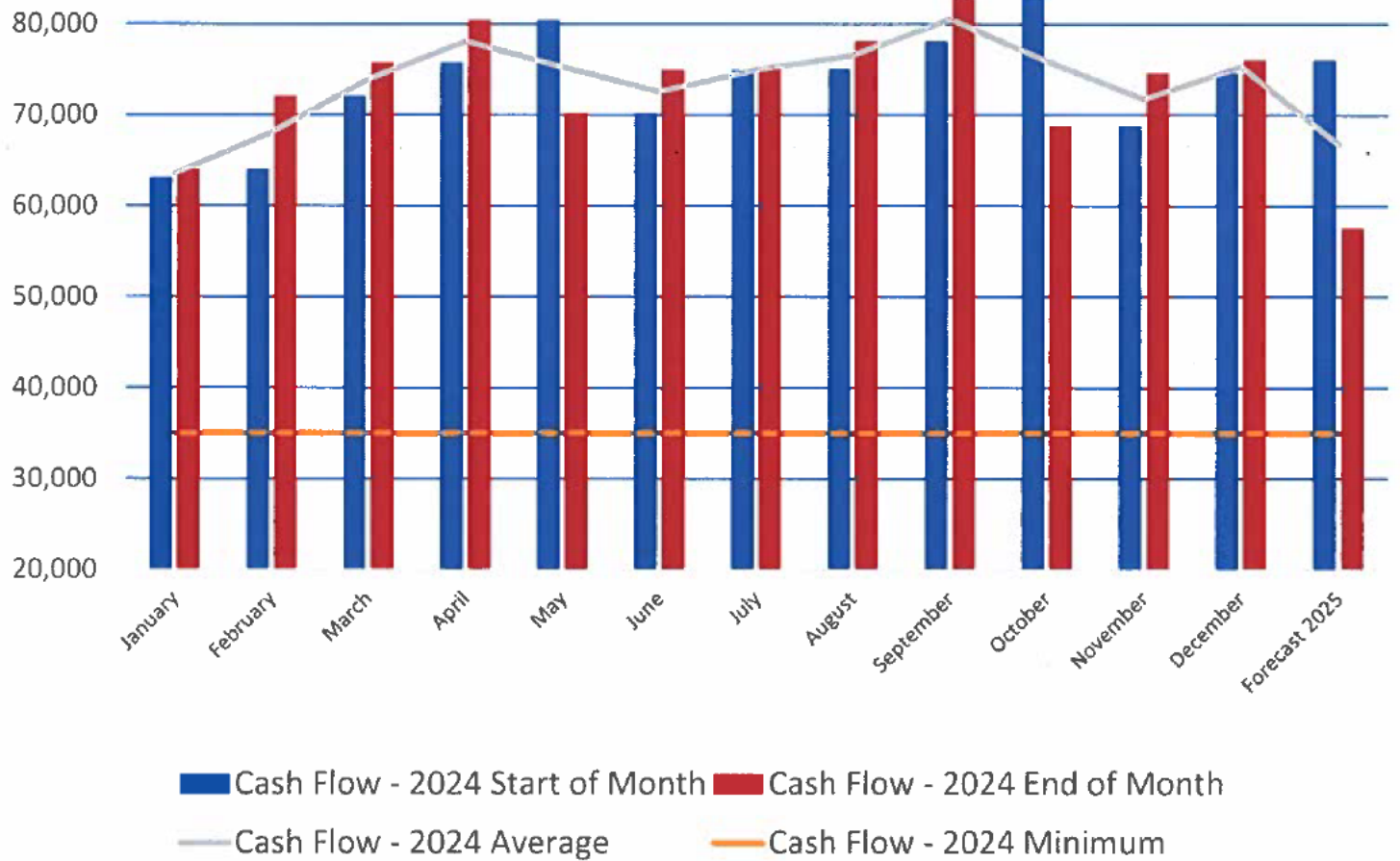
The above graph shows the Income and expenditure from 2019 to 2024. At the beginning of 2024, the Kirk Session reached out to all members in writing to encourage an increase of regular giving – this has resulted in a small increase in revenue from 2023. The maintenance budgeted for 2024 was much lower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



Statement of Financial Activities
For the year ended 31st December 2024

	1 January to 31st December 2024			1st January to 31st December 2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Income from:						
Donations and Legacies	67568	0	67568	64934	807	65741
Income from charitable activities	2552		2552	4881		4881
Other trading activities	22976		22976	19943		19943
Investments				125		125
Other Income	-		-	-		-
Total Income	93096	0	93096	89883	807	90690
Expenditure on:						
Raising funds	1587		1587	962		962
Expenditure on charitable activities	75619	2928	78547	90347	1451	91798
Total Expenditure	77206	2928	80134	91309	1451	92760
Net income/(expenditure resources before transfer	15890	-2928	12962	-1426	-644	-2070
Transfers						
Gross transfers between funds - in						
Gross transfers between funds - out						
Other recognised gains/losses						
Gains/losses on investment assets						
Gains on revaluation, fixed assets, charity own use						
Net movement in funds	15890	-2928	12962	-1426	-644	-2070
Reconciliation of funds						
Total funds brought forward	59410	3663	63073	60836	4307	65143
Total Funds carried forward	75300	735	76035	59410	3663	63073

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	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets								
Debtors								
Cash at Bank and in Hand	75300		735	76035	51097	8313	3663	3663
	75300		735	76035	51097	8313	3663	63073
Liabilities								
Creditors falling due within one year								
Net Current Assets	0	0	0	0	0	0	0	0
Total Assets less Current Liabilities	75300		735	76035	51097	8313	3663	63073
Liabilities due after one year								
Total Net Assets/(Liabilities)	75300	0	735	76035	51097	8313	3663	63072
Funds of the Church								
General Unrestricted Funds	75300			75300	51097			51097
Designated Funds				0		8313		8313
Restricted Funds				0			3663	3663
Ministers Discretionary Fund			735	735				
Flower Fund				0				
Total Funds of the Church	75300	0	735	76035	51097	8313	3663	63073

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

[Redacted Signature]

Analysis of Income 2024

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

Analysis of Expenditure 2024

	2024		2023		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Funds
	Funds	Funds	Funds	Funds	
Charitable Activities					
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	0		180		180
Gifts/Christian Aid	300		379		379
Activities	48		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
Cost of Charitable Activities	80134		90347	1451	91798

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
	£4,785	£1,244	£3,541	£8,737	£2,272	£6,465

Staff Costs

	2024	2023
Salaries and Wages	16840	13273
Pension Contribution	420	381
Staff Training	0	60
Social Security costs	0	0
Total	17260	13714

Staff Numbers

Secretary	1	1
Cleaner	1	1
Total	2	2

Agency Collections for 3rdParties

	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
Total	1994	795	396

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.

Movement of Funds
2024

	As at 1st Jan 2024	Incoming Resources	Outgoing Resources	Transfers	As at 31st Dec 2024	As at 1st Jan 2023	Incoming Resources	Outgoing Resources	Transfers	As at 31st Dec 2023
Restricted funds										
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 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
Total Restricted Funds	3663	0	2928	0	735	4307	807	1451	0	3663
Unrestricted Funds										
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 Fund	504			-504	0	625			-121	504
Total Unrestricted Funds	59410	93096	77206	0	75300	60836	89883	91309	0	59410
Total Funds	63073	93096	80134	0	76035	65143	90690	92760	0	63073

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 31st 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
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