

The Church of Scotland

Abbotshall Parish Church, Kirkcaldy

CONGREGATIONAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Congregation No: 251505

Charity No: SC002586

Abbotshall Parish Church of Scotland, Kirkcaldy. SC002586
Trustees Annual Report for year ended 31 December 2023

Reference and Administrative Information

Charity Name:	Abbotshall Parish Church, Kirkcaldy
Charity Registration Number:	SC002586
Congregation Reference No:	251505
Contact Address:	Treasurer 5 Raith Drive Kirkcaldy KY25NY

Trustees

Each Trustee served from 1st January 2023 up to the date of signing the accounts unless otherwise stated

a) Congregational Board

[REDACTED]

b) Kirk Session

[REDACTED]

*Denotes elders who are also Congregational Board members

Principal Office-bearers

Minister:
Interim Moderator:
Session Clerk:
Clerk to the Board:
Church Treasurer:

[REDACTED]

Independent Examiner

[REDACTED]
Haines Watts
Viewforth House
189 Nicol Street
Kirkcaldy
KY1 1PF

Bankers

Bank of Scotland
PO Box 10
Kirkcaldy
KY1 3PA

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. A minister, who will be a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

Abbotshall Parish Church operates under the Model Deed of Constitution where the administering of the temporal affairs is carried out by the Congregational Board, and the administering of the spiritual matters is carried out by the Kirk Session. All members of the Kirk Session and all members of the Congregational Board are Charity Trustees.

The Congregational Board is chaired by the minister, or Interim Moderator, and meets quarterly. Certain responsibilities are delegated through the principal Board Committees and coordinated through the Church Management Group as appropriate.

Objectives

The Church of Scotland is Trinitarian in doctrine. Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring ordinances of religion to the people in every parish in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

Abbotshall Church holds its weekly service on Sundays at 11.00am. Since 2022 we have joined with the other three Town Centre Churches on the last Sunday of every month for a joint service, moving round the four churches in rotation. We also have united services in Holy Week and during the month of July. Our worship is in a creative space, using a variety of liturgical styles in combination and with a variety of music styles. The Church is blessed with having an experienced Choir and Organists. Throughout 2023 Sunday services have been led by a variety of Ministers, OLM's and Readers.

In 2023 we continued to observe the Sacrament of the Lord's Supper, but still in a reduced and health conscious format to reflect the concerns of members who felt vulnerable after the Pandemic. Instead of being distributed by Elders, the elements were put in individual glasses on the pews before the service.

██████████ of Gillespie Memorial Church in Dunfermline continued to be Interim Moderator until the autumn when he was assigned to a different role within Presbytery. Upon his departure Presbytery appointed ██████████, Associate Minister based at Forthview Parish Church in Inverkeithing, to the role.

A Prayer Group meets before Sunday Worship on the first and third Sundays of the month. We created a children's play area in the sanctuary to make it easier for families with young children to participate more fully in worship and a Family Service is held in the Hall at 9am on the second Sunday every month.

In December, the sanctuary was used by the Fife branch of SANDS to hold their annual service, with input from the Interim Moderator, organist and Session Clerk.

During 2023, monthly Coffee Mornings continued to run and the annual Christmas Fair was held. The proceeds from all of these helps the Church's finances and the efforts of all those who help and attend these events is very much appreciated. There is also a time of fellowship after the service on a Sunday when tea and coffee are served in the Hall. Abbotshall was also involved in donations to the Foodbank, MS F, Salvation Army, Fife Women's Aid and Christian Aid.

There is an active Church Newsletter Group, which has continued throughout 2023. All members' households receive a copy of this seasonal publication. The Flower Group who send flowers to members who are sick, bereaved or needing to be cheered up has continued to run. The pastoral needs of our members and those in the community are catered for via telephone calls and visits.

Achievements and Performance

a) Statistical Report

In 2023 the church membership dropped to 309 members with 13 deaths, 1 member removed by certificate of transfer and we admitted 1 new member. The Supplementary Roll still stands at 42. There are now 4 young people under the age of 17 involved in the life of the congregation through a Family service held once a month. There are approximately 10 people worshipping under the age of 70 and the remainder are over 70. We have 27 members of the Kirk Session and 28 members on the Congregational Board. We have districts served by district elders looking after the needs of the congregation. In 2023 there were 2 funerals arranged through Abbotshall Church, no weddings and 4 baptisms held in the church.

b) Pastoral Care

During 2023 Pastoral Care work continued, with phone calls being the main means of communication and some visiting taking place. On the last Friday of every month, apart from July and August, the organist broadcasts a half hour of Music Refections live on Facebook.

c) Kirkcaldy Churches Together

In May the [REDACTED] was appointed to serve as Interim Minister for the four Town Centre Churches who are proceeding into Union. He took over the chairing of the Strategy Group, made up of three representatives from each of the four churches, thus ending the need for involvement of Place for Hope.

Following an appeal by Linktown Church following the decision to close their building, progress towards the Union was put on hold until the announcement in the autumn that the appeal was upheld. This meant that all four buildings had to be looked at again and it is hoped that this will happen in early 2024.

d) Prayer

Prayer Boxes, located in the church and halls have been used by church members and by non-members. The Prayer Group meets twice a month and prays for the people and situations they are alerted to.

e) Schools/Education Facilities

Unfortunately, as we do not have a minister, contact with local schools has ceased for the moment.

f) **Hall users**

During the year both of the Church Halls have continued to be well used. Church Organisations and Community Organisations have used the Halls on a regular basis throughout the year. The Halls have also been used as a Polling Station and an emergency evacuation point when a Care Home had to be evacuated for a fire, and for a number of one off functions and celebrations throughout the year.

There is normally a wide range of organisational activity including a Scottish Country Dancing Club and Craft Group. Rainbows, Brownies and Girl Guides meet weekly, and all sections are well subscribed. The 86th Fife Scout Group, Beavers and Cubs meet weekly on Friday evenings.

Several commercial businesses are tenants for acting, dancing and fitness classes.

g) **Safeguarding**

The Safeguarding Audit and Congregational Register for 2023, containing the names of all Abbotshall personnel who undertake regulated work with children and protected adults, has been completed and is ready to be submitted to Fife Presbytery when requested. There were no Safeguarding issues during 2023. Safeguarding is a standing item on the Kirk Session meeting agenda.

Safeguarding refresher training has been suspended for the time being due to the uncertainty and delay in the amalgamation of the Kirkcaldy Town Centre Churches.

h) **General Data Protection Regulations (GDPR)**

No historical church documents, containing personal information, have come to light during 2023. Documents containing personal data continue to be reviewed and will be destroyed where found to contain personal information which is unnecessary to for Church business purposes. GDPR is a standing item on the Kirk Session meeting Agenda.

Financial Review

The start of the year saw the current account balance at £29.3k. To correct this excessive balance, £10k was invested into the C of S Income Fund in January. However, the level of giving remained excellent and was generally maintained through the year and this was reflected in the end of year current account balance of £19.5k. In fact, in April the Congregational Board determined to donate £7.5k to 3 excellent charities.

With the progress towards the Union of the Town Centre Churches being stalled the reduction on the giving also appeared to stall, so offerings held up well against the budget.

Fund raising through coffee mornings, coffee after church, and the annual Christmas Fayre, were satisfactory. Hall rentals achieved good income throughout the year.

Again, it was not felt necessary to have a Christmas appeal for church funds this year.

Expenses were kept under control, with only essential property repairs being carried out, in the knowledge of potential closure. In consequence, with a positive cash balance and a substantial sum in the Church of Scotland Consolidated Fabric Fund (CFF), and no likely requirement for major property repairs, it was decided to transfer the CFF holding of £7k to the C of S Income Fund. At the year end the total of the funds in the Current Account, Deposit Account, Consolidated Fabric Fund (revenue), and Growth and Income Funds was in excess of £100k.

The manse **will** be sold early in 2024. It is anticipated that this sale would contribute £465k to the funds. During the year it was established that the Church Halls belonged to the Abbotshall Church Session and future plans for this building would be determined by the Church Session

Reserves Policy

As noted in the 2022 Reserves Policy statement, the decisions on the future of Abbotshall would have a "huge bearing on future policy". While the initial decision was that Abbotshall Church would close, this has now become questionable and is subject to a further review. The final determination on this question should be concluded by April 2024. Consequently the future policy will not be determined until after that date.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date: 13/03/24

**Independent Examiner's Report
to the Trustees of AbbotshaU Parish Church of Scotland, Kirkcaldy
Year ended 31 December 2023**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.

Address: Haines Watts
Viewforth House
189 Nicol Street
Kirkcaldy
KY1 1PF

Date: 16 March 2024

Receipts and Payments account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	2022 £
Receipts	4					
Offerings		51,655			51,655	60,783
Fundraising events		3,395			3,395	2,935
Bank and deposit interest		145			145	22
Investment income		2,343			2,343	2,037
Vacancy Allowance		11,196			11,196	
Endowment income		1,630			1,630	1,626
Rental of premises		8,240			8,240	9,864
Legacies						500
Sale of investments						13,916
Other income	4	5,450			5,450	5,569
Total receipts		84,054			84,054	97,252
Payments						
Costs of raising funds	5	212			212	98
Charitable activities	5	83,729			83,729	91,236
Total payments		83,941			83,941	91,334
Payments relating to assets and investment movements						
Purchase of investments		10,000			10,000	
		<u>10,000</u>			<u>10,000</u>	
Total payments		93,941			93,941	91,334
(Deficit) / Surplus for the year		(9,887)			(9,887)	5,918

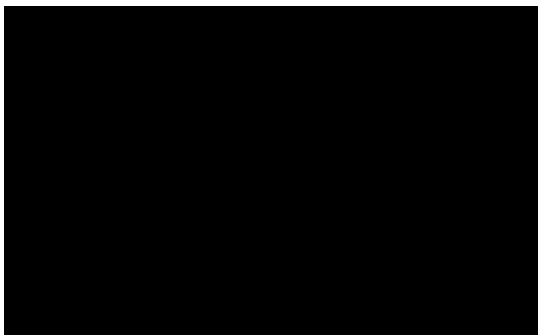
Statement of Balances at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Fwtds	Total Funds	Total Funds
	£	£	£	£	£
At 31 December	2023	2023	2023	2023	2022
Bank and Cash balances					
Bank balances b/f	32,308	1,030		33,338	27,420
Movement in year:					
(Deficit)/ Surplus for the year	(9,887)			(9,887)	5,918
Transfers					
	<u>22,421</u>	<u>1,030</u>		<u>23,451</u>	<u>33,338</u>
				Market Value	Market Value
				£	£
Investments			Cost	2023	2022
Growth fund	Unrestricted		29,993	33,243	30,791
Income fund	Unrestricted		39,995	36,354	25,344
Fabric fund - Revenue	Restricted		810	810	7,468
Fabric fund - Capital	Restricted		6,890	7,124	
			<u>77,687</u>	<u>77,531</u>	<u>63,603</u>
Other assets				£	£
Gift Aid	Unrestricted			2,419	4,411
Liabilities				£	£
Heat and light	Unrestricted			2,514	
Independent examiners fee	Unrestricted			1,296	1,296

The accounts were approved by the Trustees on

13/03/24

For and on behalf of the Trustees



1. Trustee Remuneration and Related Party Transactions

During the year to 31 December 2023, [REDACTED], minister of Abbotshall, received £nil (2022 - £3,998) as reimbursement of expenses incurred in the performance of pastoral duties and maintenance costs of the Abbotshall Manse. [REDACTED] resigned in 2022.

[REDACTED] who is a member of the Kirk Session, received £4,380 (2022 - £4,477) for providing his services as organist during the year.

2. Movement in Funds

	A11 January 2023 £	Incoming Resources £	Outgoing Resources £	Gain/ Loss £	Transfers £	At31 December 2023 £
Restricted Funds						
Memorial Fund	721					721
Country Dance Club	309					309
Fabric Fund						
	<u>1,030</u>					<u>1,030</u>
Unrestricted Funds						
Fabric Fund						
Operating Fund	32,308	84,054	{93,941}			22,421
	<u>32,308</u>	<u>84,054</u>	<u>{93,941}</u>			<u>22,421</u>
Total funds	<u>33,338</u>	<u>84,054</u>	<u>(93,941)</u>			<u>23,451</u>

Purpose of Funds

Fabric Fund: To receive donations specifically given for fabric purposes and identify fabric expenditure over a given financial year. Shortfalls will be eliminated by transfers from the Operating Fund. Surpluses will be carried forward to the following year.

Memorial Fund: This fund is for the maintenance of the memorial ground at the Church.

General Fund: To record general income and expenditure over a given financial year. Year-end balances will be transferred to and from the Operating Fund as appropriate.

Operating Fund: The Trustees use this fund to track the balance, fluctuating over the years, which will be used for congregational purposes as required.

3. Special Collection

During the year there were no special collections.

4. Analysis of Income

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	2022
Offerings					
Offerings	40,461			40,461	50,012
Gift Aid	11,194			11,194	10,771
	51,655			51,655	60,783
Other income					
Funerals and weddings	650			650	1,430
Country Dance Club	750			750	914
Craft Group	800			800	872
Guides and Scouts	2,983			2,983	2,208
Memorial fund donations					145
Miscellaneous income	267			267	
	5,450			5,450	5,569

5. Analysis of Payments

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	2022
Costs of raising funds					
Pulpit Supplies	130	-	-	130	-
Offering envelopes	82	-	-	82	98
	<u>212</u>	<u>-</u>	<u>-</u>	<u>212</u>	<u>98</u>
Charitable activities					
Ministries and Mission Allocation	-	-	-	-	38,324
Giving to Growth	45,280	-	-	45,280	-
Vacancy Allowance	-	-	-	-	3,913
Presbytery dues	2,183	-	-	2,183	1,927
Minister's travel expenses	239	-	-	239	1,202
Minister's telephone	-	-	-	-	401
Pulpit supply	2,597	-	-	2,597	1,295
Other staffing costs	7,190	-	-	7,190	8,271
Church fabric repairs	475	-	-	475	5,564
Hall fabric repairs	680	-	-	680	410
Manse fabric repairs	436	-	-	436	2,895
Multi-building various R & M	60	-	-	60	400
Council Tax	-	-	-	-	1,587
Property Insurance	5,364	-	-	5,364	4,914
Heating and lighting	5,406	-	-	5,406	5,476
Manse Garden	1,331	-	-	1,331	808
Church office expenses	200	-	-	200	569
Organ & Music	1,362	-	-	1,362	1,319
Pastoral Care	54	-	-	54	150
Young Church	66	-	-	66	175
Memorial garden	-	-	-	-	142
Independent Examiner's fee	1,410	-	-	1,410	1,296
Donation	8,950	-	-	8,950	10,000
Other expenses	446	-	-	446	198
	<u>83,729</u>	<u>-</u>	<u>-</u>	<u>83,729</u>	<u>91,236</u>
Total Payments	<u>83,941</u>	<u>-</u>	<u>-</u>	<u>83,941</u>	<u>91,334</u>

6. Minister's Stipend

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

APPENDIX

Summary Financial statements for Organisations of Abbotshall are shown below

Abbotshall Craft Group

Statement of account for the year to 31st December 2023

Income		
Members' collections		572
Donations		35
Open Days & other sales		386
Total income		993
Expenditure		
Donations to Church	800	
Other expenses	189	
Total expenditure		989
Excess expenditure over income		4
Balance b/ffrom previous year		11
Balance c/f to following year		15

Abbotshall Scottish Country Dance Club

Statement of accounts 1 January 2023 to 31 December 2023

	£	£
Income- Subscriptions		165
Class attendance fees		1,495
Total income		1,660
Donations to Church	750	
Other expenses	707	
Total expenditure		1,457
Excess of income over expenditure		203
Balance b/f from previous year		509
Balance c/fto following year		712

Cash in hand at 31 December 2023	£403
Cash transferred to Church account (restricted)	£309

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023 £	2022 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>6,890</u>	<u> </u>
Market Value of Balances at 31 December	<u>7,124</u>	<u> </u>
<u>REVENUE ACCOUNT</u>		
Balance at 31 December	<u>810</u>	<u>7,468</u>