

Dunfermline St. Columba's Church of Scotland

Scotland · Charity number SC007302

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1915-09-02
Register	View on the OSCR register

Contact

Address Robertson Road
Dunfermline
KY12 0BF

Website <https://dstcc.org/>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church of Scotland is Trinitarian in Doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and the work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call to duty to bring ordinances of religion to people in every parish in Scotland through territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond.

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

Objectives: The advancement of religion.

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£157,905	£158,309	-	3
2023-12-31	£66,595	£70,104	-	2
2022-12-31	£59,251	£73,252	-	2
2021-12-31	£52,669	£59,926	-	2
2020-12-31	£51,380	£64,252	-	2

Dunfermline St. Columba-s Church of Scotland

Scotland - Charity number SC007302

Accounts



ANNUAL REPORT AND ACCOUNTS 2024

Congregation No: 241488

Charity No: SC007302

31st December 2024

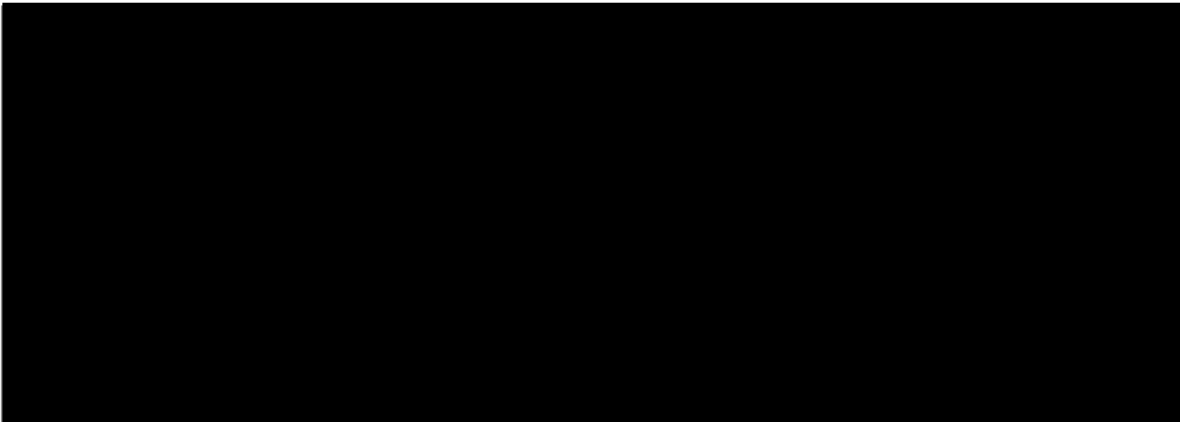
Dunfermline St Columba's Annual Report and Accounts – Year Ended 31st December 2024

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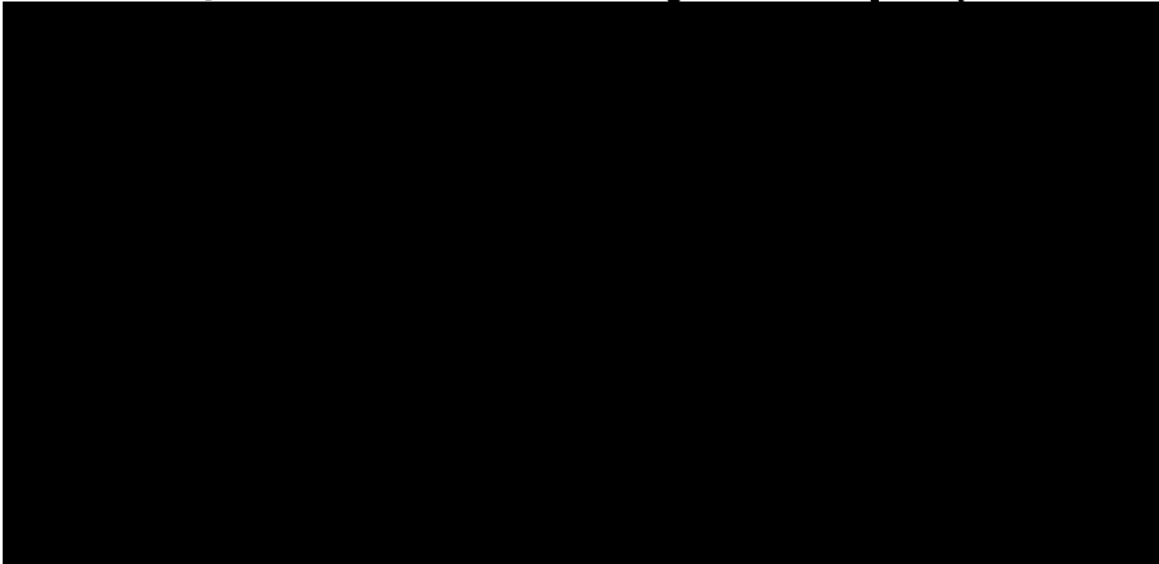
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Trustees Annual Report for Year Ending 31st December 2024

Charity: Dunfermline St Columba's Church of Scotland
Charity Number: SC007302
Congregation Number: 241488
Principal Office: 



Others serving as Kirk Session members during the financial year up and until 13th



Bankers: Bank of Scotland. 1 Bothwell Street, Dunfermline KY11 3AG

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Trustees' Annual Report (continued)

Structure, Governance and Management

Constitution: The church is administered in accordance with the terms of the Deed of Unitary Constitution.

Recruitment and Appointment of Trustees

The members of the Kirk Session are the charity trustees. The Kirk Session members are 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.

Organisational Structure

The Kirk Session, which is responsible for both spiritual and temporal affairs, meets five to six times a year and at other times as required. There is a committee and team structure made up of elders and the congregation who meet and report back to the Kirk Session. These committees and teams' support: Finance, Property, Pastoral Care, Worship, Fundraising, Communication, Safeguarding, Outreach and Hospitality.

The charity has the right to occupy and use, for its charitable objects, St Columba's Church Townhill Church, Kingseat Church, and the manse at 71a Townhill Road, Dunfermline. These tangible assets are vested in the General Trustees of the Church of Scotland and are thus not recorded as assets in the financial statements.

The former manse at Kingseat is owned by the congregation and is shown as an asset in the financial statements.

Maintenance of this asset and those vested in the General Trustees are the responsibility of this charity, therefore any expenditure incurred appears as a "Payment" in the accounts.

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 to duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond.

Activities and Future Planning

In keeping with the Fife Presbytery Mission Plan, St Andrew's Erskine and Townhill and Kingseat Churches came together in Union on the 14th March 2024. The united congregation is now known as Dunfermline St Columba's Church of Scotland with Interim Moderator [REDACTED] [REDACTED] having overseen the transition. Joint worship and fellowship between the churches took place allowing the congregations to get to know each other.

Trustees' Annual Report (continued)

Townhill and Kingseat Church closed for public worship on the 30th June 2024, although the premises continued to be used for fellowship and administration until sale of the buildings.

Outreach continued in both villages by maintaining Chattabox, Hobbies and Craft and coffee and cake to the local Kingseat community.

Townhill Church continued to provide outreach within the parish maintaining the links with the local community. This allowed children and families to attend Messy Church, Friendship Group, Dorcas Group and for the Breakfast Club during the School holidays.

The Worship team supported by both congregations continued to provide services within the local care homes.

Achievements and Performance

A Service of Union was held on Thursday 14th March 2024 where Townhill and Kingseat and St Andrew's Erskine joined together to form Dunfermline St Columba's Church of Scotland.

We are keen to continue to reach out and engage with all three areas (Townhill, Kingseat and Bellyeoman) as we move forward in mission.

A "Community Fun Day" was held at the end of August 2024 which was very well supported by the church family and people from the local communities and helped to highlight our name change to the community.

It also gave the community an opportunity to explore and see inside the Church and for conversation to be opened up about the life of the church and community at large.

Interim Moderator [REDACTED] continues to support our ministry within the extended parish. Arthur is supported by the worship team when he needs to take annual leave.

There is an active Kirk Session who meet every few months to discuss the business and spiritual life of the church. Moving forward, we are looking at how we can support the wellbeing of the congregation in a holistic manner both pastorally and spiritually.

Links with Bellyeoman Primary School are progressing with the whole school attending Church at Christmas. Townhill Primary School can no longer attend Townhill Church and we need to look at ways to continue to involve the school with St Columba's.

Attendance at church on Sundays is buoyant and the service is streamed through Facebook which can be viewed live or anytime thereafter to those who are unable to attend. A rota of volunteers' operate the sound deck and audio visuals on a Sunday morning. Fellowship follows the service where the congregation come together for tea and coffee.

Bible studies continue to be held with members of the worship team leading these while we look for a new Minister.

Trustees' Annual Report (continued)

Short services are led at the local care homes of Canmore, Glendale Lodge and Headwell on a regular basis and are led by members of the congregation.

We have two Messy Church groups who meet regularly in Townhill and Dunfermline St Columba's Church. Going forward Townhill Messy Church will be run from the local community centre. Numbers are growing and feedback is positive from parents, grandparents and carers. Other activities in the community include Chattabox, Friendship Group, Coffee and Cake, Dorcas Group, Craft Groups, Ladies Group and St Columba's Guild meet fortnightly.

Our building is utilised well by the Dunfermline City Band and community groups on a regular weekly basis running various activities.

The Rainbow unit is currently full and the Brownies have space for new members.

Alzheimers Scotland meet regularly and have most recently started up a choir with the assistance of our church musician. This has provided much joy to the group. Dunfermline Carers meet within the church and this group continues to grow.

We provide "Free Food Friday" where anyone can come along and receive a meal and refreshments in a warm space.

Dunfermline Foodbank benefits from the church family's regular donations.

Work developing a new St Columba's website is ongoing and it can be accessed at [Dunfermline St Columba's Church](#). The Parish profile can be found on the website. The Church magazine keeps the congregation informed of present and future events. Elders disseminate the magazine and it is also sent by email.

The church office is staffed part time by an Administrator who manages the church diary, hall lets, rotas and weekly email communication highlighting "What's on in St Columba's". The Administrator also prepares the PowerPoint presentation for our locum's weekly Sunday service.

Fife Presbytery approved the church to advertise for a new Minister on an unrestricted tenure. We are actively looking for a new Minister who will embrace our ethos of spiritual development and mission to lead us on the next chapter in the life of St Columba's.

Financial Review

Dunfermline St. Columba's Church was formed on 14th March 2024 by the union of Townhill and Kingseat Church with St Andrew's Erskine Church. For accounting purposes St Andrew's Erskine is considered to be the continuing congregation and Townhill and Kingseat the ceasing congregation. These accounts have been prepared on the following basis:

The accounts of the former St Andrew's Erskine continuing as Dunfermline St. Columba's

The funds of the former Townhill and Kingseat were added on 14th March 2024. This included the general fund transfer of £24,933 along with funds held with Church of Scotland Investors deposit and income funds as shown on movement of funds page. Restricted funds held with the General Trustees were added of £54,716.12 – see appendix for further details.

It is normal practice to show comparative figures for the previous year's accounts and although these are shown it should be noted that they are comparing the new united Church with only St Andrew's Erskine 2023 figures. The comparisons should only be used for accounting purposes.

Rounding

Please note the accounts are shown in whole pounds and as a result there may be minor rounding issues in the totals shown.

Income

Principal income was from congregational offerings of £55,697, open plate offerings of £4,310 with gift aid and gift aid small donations scheme of £15,589.

Fundraising through various activities totalled £1953.57 with costs for fundraising totalling £501 (costs attributed to procuring wooden coasters) giving a net total of £1452.57.

The former Kingseat manse, owned by the congregation, is rented out with a net income of £11,705 (£12,690 less £985 rental costs) and used towards fabric repairs and maintenance.

Hall lets of £11,787 (£7860 for 2023). Although an increase in usage it should be noted that this does not cover our energy costs so a review of lets is required.

Donations from the eatery and church organisations totalled £1820.

£5000 was transferred from the Vision fund towards LED light replacements and £8000 was withdrawn from the Consolidated Fabric Fund – revenue account to offset energy costs.

Bellyeoman Community Council kindly covered the cost of replacing two defibrillator pads at £155.88.

Expenditure

Expenditure for 2024 was £157,961. This was always going to be an expensive year during this transition period. As a united Church our Giving to Grow contributions increased to £41,071 and along with locum and staff cost, fabric maintenance and replacements, ground maintenance, manse updates, insurance and office costs make up the bulk of the expenditure. Energy costs have risen and in 2024 totalled £17,697. Please see Analysis of Payments for a more detailed breakdown

Sale of Townhill and Kingseat Churches

The trustees approved the sale of both churches and at the end of December 2024 both were under offer for completed sales anticipated in the first quarter of the new year. As a result, the appendix shows a temporary fund with a debit balance of £5,671 of property costs to 31/12/24. Any proceeds will be invested with General Trustees for Congregational purposes – albeit with restrictions for how these funds can be used.

Grants

The Church received two grants this year. One from Presbytery of £1330 which was used for the community fun day at the end of August. The other was from Thrive Renewables for £4500 towards LED replacement lighting for the whole building which was completed in October. This will help to reduce lighting costs.

Moving Forward

Presently our expenditure exceeds our income and in 2025 this needs to be addressed. The sale of both Townhill and Kingseat will help reduce running costs, however we cannot be complacent and must continue to look for ways we can maximise income and look for best value for our expenditure. With the prospect of a new minister there is still further work to be completed in the Manse in Townhill Road and any removal costs for a new minister will have to be absorbed by the congregation. It would be prudent to look at ways of increasing our income and reducing expenditure. A stewardship campaign looking at how best we tackle this is necessary.

Reserves Policy

Efforts are made to keep sufficient in reserve to pay the large regular outgoings in the event of shortfalls in monthly income, and to meet the cost of emergency repairs to our buildings. Unrestricted funds currently sit at £41,296 (£4,214 of this is designated group funds). In addition, 1410 units are invested with Church of Scotland Investors Trust Income Fund – market value at 31/12/24 of £15,595.

Savings for long-term major schemes of repairs and renovations are held with the Church of Scotland General Trustees – see appendix, current market value £99,050 (from an investment of £70,062). These funds are invested in Growth, Income and Deposit funds, in hope of better returns to offset inflation. This will be added to once the sale of both Townhill and Kingseat are completed. Any withdrawals from this fund currently require Presbytery approval and cannot be used for day to day running costs. Interest from these funds pay into the Consolidated Fabric Fund - revenue account which currently sits at £1,383. In 2024 we withdrew £8000 from the revenue accounts to go towards energy costs,

Presently, unrestricted reserves would cover more than 3 months expenditure plus safeguard of £20,000.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



25th March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNFERMLINE ST COLUMBA'S CHURCH OF SCOTLAND

I report on the accounts of the Charity for year ending 31st December 2024 which are set out on pages 11 to 10.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that the audit requirement of Regulation 10 (1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

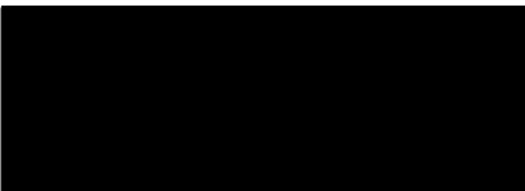
Basis of the Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) 2006 Regulations. An examination includes the 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 explanation 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.

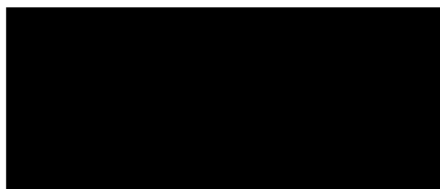
Independent Examiner's Statement

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 and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 regulations have not been met, or
2. to which my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed



26th March 2025

DUNFERMLINE ST COLUMBA'S

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 DECEMBER 2024

		2024			2023	
		Unrestricted	Restricted	Endowment	Total	Total
		Funds				
		£	£	£	£	£
RECEIPTS						
Donations	Note 4	88192	305	0	88497	53335
General Fund Transfer of Union funds 14/3/24		24933	0	0	24933	0
Investors Trust - Transfer of Union		1061	0	0	1061	0
General Trustees Consolidated Fabric Fund Rev A/C	Note 5	8000	0	0	8000	0
Activities for generating funds - Fund Raising		1954	0	0	1954	3064
Bank and Deposit Interest		1687	0	0	1687	1485
Investment Income		1172	0	0	1172	0
		126999	305	0	127304	57884
Rental of Church Premises		11787	0	0	11787	7860
Manse Rental		12690	0	0	12690	0
Grants		5830	0	0	5830	0
Other Receipts		294	0	0	294	851
Total Receipts		157600	305	0	157905	66595
PAYMENTS	Note 6					
Costs of Generating Funds		3117	348	0	3465	603
Charitable Activities		154393	0	0	154393	67295
Governance Costs		450	0	0	450	380
Gross Trading Café		0	0	0	0	1476
Other Payments		0	0	0	0	350
Total Payments		157961	348	0	158309	70104
EXCESS OF RECEIPTS OVER PAYMENTS		-361	-43	0	-404	-3509

DUNFERMLINE ST COLUMBA'S**STATEMENT OF BALANCES AT 31 DECEMBER 2024**

	2024			2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
<u>Bank and Deposit Balances brought forward</u>	41657	408	2511	44576
Movement in Year (Excess of Receipts over Payments)	-361	-43	0	-404
Bank and Deposit Balances carried forward	41296	365	2511	44172
Investments at Market Value as 3. Note 2B (Cost £15,272)	15595	0	0	15595
	15995	0	0	15595
ASSETS				
Gift Aid receivable				3522
Lets not received				15
TOTAL				3537
LIABILITIES				
O/S payments (Dec salaries)				0
Holiday Pay underpayment				813
GASDS overclaims				0
Preparation of Accounts I/E				134
TOTAL				0
				650
				450
				2047

The accounts were approved by the Trustees on 25th March 2025 and signed on their behalf by:



Session Clerk

Treasurer

DUNFERMLINE ST COLUMBA'S

NOTES TO THE ACCOUNTS

1A TRUSTEE REMUNERATION and Related Party Transactions during 2024 :

During the year the following trustees (3) received payments for carrying out work:

██████████ received £2137 for organist services as per agreement by the trustees.

██████████ received £2834 as cleaner in Townhill Church.

The retired minister received £80 in travelling expenses.

██████████ the son of trustee ██████████ received £180

in respect of repairs to the Kingseat rental property which represented a substantial cost saving.

No other trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during 2024.

1B Staff Costs :	2024	2023
	£	£
Salaries	18943	9509
PAYE	1029	618
NI - Employee/Employer	226	
Pension Employee/Employer	131	
	20329	10127

Staff Numbers :	Church Administrator	1	1
	Cleaners	2	1

1C ACCOUNTING POLICIES :

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Unrestricted Funds are those funds which can be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted Funds are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

Details of the nature and purpose of the funds of the charity are given in 3.

The Congregation has the following heritable properties :

Robertson Road	Church with attached halls Manse - (both vested with General Trustees)
Kingseat -	Church with attached halls (sold 28/1/25) (vested with General Trustees) Former Manse (vested with General Trustees)
Townhill -	Church with attached hall (sold 3/3/25) (vested with General Trustees)

DUNFERMLINE ST COLUMBA'S

NOTES TO THE ACCOUNTS (continued)

2A MOVEMENT IN FUNDS in year ended 31 December 2024

	Balance				Balance
	1st January 2024	Receipts	Payments	Transfers	31st December 2024
	£	£	£	£	£
Unrestricted Church Funds					
General Fund	3676	144718	151546	6820	3668
Fabric /Reserve Deposit Fund	2595	136	0	0	2731
General Purposes	5000	0	0	0	5000
Vision	27306	1427	0	-5000	23733
Eatery	986	3279	2430	-1000	835
RA Hunter Bequest	0	43	0	0	43
Fabric Reserve Deposit	0	1052	0	0	1052
Hall/Church Refurbishment fund	0	20	0	0	20
	39563	150674	153975	820	37082
Designated Group Funds					
Craft Group	141	550	248	-320	123
Ladies Group	1006	1414	1421	-200	799
Guild	665	876	604	-100	837
Sunday School	282	65	0	0	347
Townhill Flower Fund	0	301	229	0	72
Townhill Sunday School	0	373	70	0	303
Kingseat Chaatbox/Sunday School	0	92	27	0	66
Dorcus Group	0	1392	682	0	711
Townhill & Kingseat Friendship Group	0	733	172	0	561
Kingseat Coffee and Cake	0	586	408	0	179
Kingseat Hobbies and Crafts	0	543	126	-200	217
Organisation Funds Totals	2094	6926	3986	-820	4214
Totals of Unrestricted Funds above	41657	157600	157961	0	41296
Restricted Church Funds					
Flower Fund	408	305	348	0	365
Totals of Restricted Funds above	408	305	348	0	365
Endowment Funds					
Sunday School Legacies	2511	0	0	0	2511
Total Endowment Funds	2511	0	0	0	2511
TOTAL FUNDS	44576	157905	158309	0	44172

2B CONSOLIDATED FUND (Unrestricted) is invested in the Church of Scotland

Investors Trust Income Fund : 1410 units invested £11.02 unit price as at 31/12/24

MOVEMENT IN INVESTMENTS in year ended 31 December 2024

	£
Market Value 1-1-24	15454
Additions to investments (at cost)	0
Deduct proceeds of investments sold	
Sub-total	15454
Net gain/loss on revaluation	141
Market Value 31-12-24	15595

DUNFERMLINE ST COLUMBA'S

NOTES TO THE ACCOUNTS (continued)

3 NATURE AND PURPOSE OF FUNDS

FABRIC : Legacy Fabric /Reserve Deposit Fund Legacy Fabric Reserve Deposit	Unrestricted - Refurbishment and replacement of congregational property. Both funds with CoS Investors Trust.
GENERAL PURPOSES	This fund is part of unrestricted general funds and can be used for general purposes. Held with CoS Investors Trust
VISION/RESERVE FUND	This fund is part of unrestricted general funds and can be used for general purposes. Held with CoS Investors Trust
R.A. HUNTER BEQUEST :	Originally restricted to maintenance of brass lectern and vases but now available for the support of all the Congregation's charitable purposes.

PURPOSE OF DESIGNATED FUNDS - GROUP FUNDS

CRAFT GROUPS: Robertson Road Kingseat Hobbies and Crafts Townhill Dorcas Group	To encourage fellowship through exercise of skills and handcrafts activities.
FRIENDSHIP GROUPS: Townhill & Kingseat Friendship Group Ladies Group - Robertson Road	To encourage friendship and fellowship with community involvement.
GUILD :	For the furtherance of Guild Projects and purposes.
SUNDAY SCHOOLS : Legacy - St Andrews Erskine Sunday School Legacy - Townhill Sunday School Legacy - Kingseat Chattabox	To be used for Christian Activities for children.

OUTREACH: The Eatery Coffee and Cake	To promote community involvement and facilitate outreach.
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PURPOSE OF RESTRICTED FUNDS

FLOWER FUND :	To provide flowers for display in church during bouquets, etc.
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PURPOSE OF ENDOWMENT FUNDS

SUNDAY SCHOOL LEGACIES:	This is an expendable endowment (where trustees have the discretion to convert some or all of the capital into income). The interest is paid to the general fund and is used for Christian activities for children.
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DUNFERMLINE ST COLUMBA'S

NOTES TO THE ACCOUNTS (continued)

	2024			2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
4 ANALYSIS OF DONATIONS	£	£	£	£
Direct to Bank & W.F.O. Scheme (not Gift-Aided)	55697	0	0	33676
Tax Recovered on Gift-Aided Donations	15589	0	0	9127
Eatery	3279	0	0	3019
Ordinary Offerings (Open Plate)	4310	0	0	2870
Other Offerings/Donations to General Fund	1443	305	0	784
Weddings/Funerals	1020	0	0	1370
Gift Day	0	0	0	1420
Group Offerings/Membership fees/weekly fees	6854	0	0	1069
Total to congregational funds	88192	305	0	53335

5 General Trustees Consolidated Fabric Fund Rev A/C	8000	0	0	8000	0
	8000	0	0	8000	0

	2024			2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
6 ANALYSIS OF PAYMENTS	£	£	£	£
<u>Costs of generating funds</u>				
Offering Envelopes/Account Book	127	0	0	157
Fundraising Costs	501	0	0	446
Trading Costs: Eatery Consumables	2099	0	0	1468
Trading Costs: Eatery Maintenance and Repair	267	0	0	8
Kingseat Coffee and Cake	97	0	0	0
Hobbies & Crafts Robertson Road	20	0	0	0
Hobbies & Crafts Kingseat	6	0	0	0
	0	0	0	0
	3117	0	0	2079
<u>Governance Costs -Independent Examiner Fee</u>	450	0	0	380

DUNFERMLINE ST COLUMBA'S

NOTES TO THE ACCOUNTS (continued)

	2024			Total £	2023 Total £
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £		
6 ANALYSIS OF PAYMENTS (continued)					
<u>Charitable Activities</u>					
Giving to Grow	41071	0	0	41071	28181
Presbytery Dues	2043	0	0	2043	878
Minister's Expenses	320	0	0	320	2200
Travelling Expenses	80	0	0	80	0
Pulpit Supply	18192	0	0	18192	0
Other Staff Costs	20330	0	0	20330	7990
Gardening	4700	0	0	4700	0
Fabric Maint :					
Robertson Road	21767	0	0	21767	8108
T&K Maintenance	524	0	0	524	0
Manse	1408	0	0	1408	450
Heat & Light:					
Robertson Road Elec	5433	0	0	5433	6919
Gas all	8937	0	0	8937	0
T&K Electricity	3327	0	0	3327	0
Manse Refurbishment	4749	0	0	4749	0
Kingseat Manse Rental - Fabric	985	0	0	985	0
insurance	5343	0	0	5343	2439
Council Tax	-296	0	0	-296	3534
Outreach	1982	0	0	1982	0
Flowers	0	348	0	348	371
Office Costs/Tech	7871	0	0	7871	1487
Piano/Organ Maint. & Digital Hymnal	200	0	0	200	2739
Copyright/Performing Licences	697	0	0	697	242
Group Meals and Outings	1586	0	0	1586	1360
Group Activities/Admin	2289	0	0	2289	164
Hospitality	52	0	0	52	106
Miscellaneous	803	0	0	803	127
Total from congregational funds	154393	348	0	154741	67295
Total cost of charitable activities	154393	348	0	154741	67295
Total cost of generating funds	3117	0	0	3117	2079
Total cost of governance	450	0	0	450	380
Other Payments	0	0	0	0	350
TOTAL PAYMENTS	157960	348	0	158308	70104

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NOTES TO THE ACCOUNTS (continued)

7 MINISTER'S STIPEND All Church of Scotland congregations contribute to the National Stipend Fund, which bears the cost of all Ministers' stipends and contributions for National Insurance, Pension and Housing and Loan Funds. 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, in fifth and subsequent years of service, was £38,884.

8 STIPEND ENDOWMENT INCOME (from the congregation's share in the Consolidated Stipend Fund). In 2024 £2,562 was applied on behalf of the congregation to Giving to Grow contribution.

9 COLLECTIONS FOR THIRD PARTIES - raised through retiring offerings (not required to be recorded as receipts or payments on accounts).	2024	2023
	£	£
Alzheimer Scotland	80	
DEC Appeal		131
Blythswood Care	40	
Good News for All (formerly Gideons)	155	
CoS HIV Programme		99
Aberlour Trust	115	
Mary's Meals	404	
Erskine	289	
Poppy Scotland	235	
Embrace	120	
Scottish Bible Society	93	
Shelter Scotland	93	
Crossreach	110	207
	1733	437

10 Group Fund Activities - donations made to charities/care groups within the spirit of Christain love and mission.	2024	2023
	£	£
Headwell House - Dorcas Group	500	
Haiti Help - Guild	90	
Marie Curie - Kingseat Coffee and Cake	100	
*Early Music Development - Ladies Group	25	
*Peacocks in Pittencrieff Park - Ladies Group	30	
*Cancer Research - Ladies Group	30	
*Clothing Bank - Ladies Group		50
*Eagles Wings - Ladies Group		50
*Lupus UK - Ladies Group		50
*Scottish Bus Museum - Ladies Group		50
*CHAS - Ladies Group	20	150
	795	350

* Ladies Group - relates to speaker fees that have been donated by agreement of the speaker to their preferred charity.

APPENDIX

RESTRICTED FUNDS HELD BY THE GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

CONSOLIDATED FABRIC FUND

	<u>CAPITAL FUND</u>		<u>REVENUE FUND</u>
	£		£
T&K Union Transfer 14/3/24	£42,735	STAE Union Transfer :	£3,742
STAE Union Transfer 14/3/24	£15,346	T&K Union Transfer 1:	£2,344
T&K Union Transfer 14/3/24 -Deposit Fund	<u>£11,981</u>		
	<u>£70,062</u>	Income 2024	
		Growth Fund Dividen	£1,288
Market Value of above as at 31.12.24	<u>£99,050</u>	Income Fund Dividen:	£1,139
		Deposit Fund Interest	£883
		Revenue Fund Interes	£204
		Total Income	<u>£3,514</u>
		Balance	<u>£9,600</u>
		1 withdrawal for 2024	-£8,000
		Admin Costs	-£218
		Revenue Fund 31-12-	<u>£1,383</u>

TEMPORARY FUNDS

	£
Property Costs for sale of buildings as at 31.12.24	<u>-£5,671</u>