

# **Linktown Church of Scotland, Kirkcaldy**

## **RECEIPTS AND PAYMENTS ACCOUNTS Year Ended 31st December 2023**

**Congregation No: 251514**

**Charity No: SC 012039**

**Receipts and Payments**

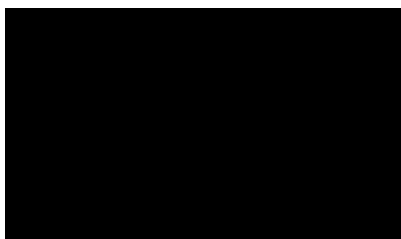
## Reference and Administrative Information

Charity Name: Linktown Church of Scotland, Kirkcaldy

Charity Registration Number: SC012039

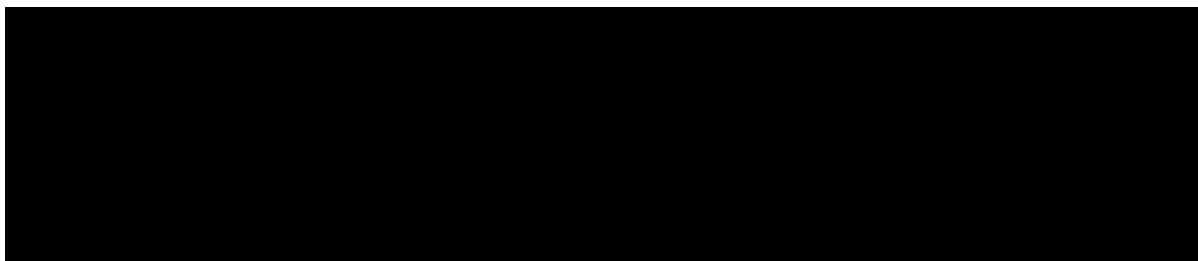
Congregation Reference No: 251514

Contact Address:



### Trustees

#### Kirk Session:



**Congregational Board:** Change of Constitution Board disbanded January 2022

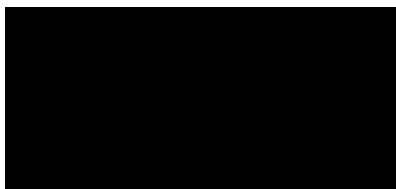
### Principal Office-bearers

Locum Minister:

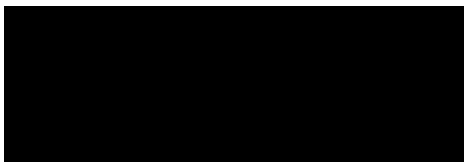
Session Clerk:

Depute Session Clerk:

Church Treasurer:



### Independent Examiners



### Bankers

Bank of Scotland

Carberry Road

Kirkcaldy. KY1 3PA

**Trustees' Annual Report**  
**Year ended 31 December 2023**  
**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the terms of the Unitary Deed of Constitution having changed from the Model Deed in January 2022 as agreed by the Congregation, Fife Presbytery and confirmed by The Church of Scotland, George Street, Edinburgh.

**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 along with the minister, who is a member of the Kirk Session, elected by the congregation and inducted by Presbytery.

**Organisational Structure**

The Kirk Session, is responsible for the management and spiritual affairs within the church, normally meets at least 5 times per annum, is moderated by the minister and is sub divided into 4 elder groups which in addition to Pastoral care of their geographical area have responsibility for the supervision of Education, Outreach, Communications, various Management duties and all congregational activity. The elder groups also meet separately and report to the Kirk Session.

**Objectives and Activities**

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 the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of Worship are normally held each Sunday at 11.00 hrs. with additional services held subject to need, e.g. Easter, Christmas, special occasions, etc. In addition, some services are held outwith the building at local sheltered housing units. Joint services of worship with the other town centre churches are held regularly. The children of the Young Church attend for the first period of the Sunday service, then leave the main service to be taught in separate halls by their teachers. An exception to this procedure is when a family service is held, when the children are involved fully in the main service for the whole of the time.

## **Trustees' Annual Report (continued)**

### **Year ended 31st December 2023**

A full programme of activities takes place in the church buildings throughout the week.

The Church Guild meets every second Monday afternoon.

A Parent and Toddler group meets on Tuesday mornings.

Scouts, Cubs, and Beavers (church sponsored) meet weekly.

A drop in cafe (The Drift Inn) is operated every second Thursday afternoon, this is open to all.

A Romanian Pentecostal Church group hold their own service of worship each Sunday evening using our halls. This is a family service run by their own Pastor. The Church halls are also used by many other community-based organisations. The Local Primary School hold their end of term services three times a year in the church. The RNLI, the Area Scout group, all hold meetings on the premises. Kirkcaldy Choral Society, and the Youth Music Theatre, hold their rehearsals in the halls. A youth Karate club also use our hall weekly. From time to time, the halls are also used by local community groups for a variety of clubs. Numerous requests are received for use of our premises and we accommodate, as and when possible, to maximise the social use of our premises and service in the local community. A variety of social and fund-raising events are held throughout the year, for instance, Coffee mornings, Ceilidhs, Burn's suppers, parties, obviously each year may be different.

## **Achievements and Performance**

Attendance at worship remains relatively stable across the year. All groups operating in the church are well attended. The scout, cub and beaver groups are Church sponsored and are well supported. The guild is regularly well attended.

In terms of the spiritual side, the church has initiated and hosted Congregation and Elder training events and uses member worship groups to lead Sunday services.

A congregational newsletter is issued to all members and others, 3 times a year. Christmas and Easter cards are delivered to members to spread the word and issue invitations to all the services offered by our Church. The Church takes an active part in Christian Aid and organises annual fund-raising events for their benefit. The Church has set up a group for the care and support of people involved with dementia and it is also actively involved in the Local foodbank initiative, and a number of support and regeneration groups in the Linktown area. The church has been and still is, in discussion with the other Town Centre churches with a view to a Union of the four Church of Scotland congregations into one. This will result in the closure of at least two buildings and four congregations will become one. This might take place during 2024

## **Financial Review**

As in previous years our principal source of regular income continues to be given by gift aid, non-gift aid and donations, and despite exceptional times, this income has been reasonably well sustained in all these categories, allowing a good figure in tax recovered. We continue as always, therefore, to be very thankful and humbled by the generosity and support of everyone involved.

This year, in view of the continued very different circumstances, we continued to carry out regular maintenance work within the Church and halls. To exercise good Stewardship however, all plans for large expenditure on the modernisation and upgrade of our buildings were placed on hold three years ago awaiting a decision on which buildings were to be retained.

**Trustees' Annual Report (continued)**  
**Year ended 31st December 2023**

**Reserves Policy**

As always, it is our Trustees' policy to hold reserves of approximately six month's expenditure, including designated funds. At year end the Church held unrestricted General Reserve funds of £53,637 plus £36,855 which has been designated for the fabric fund. There are also restricted funds for Fabric use of £4,400. Additional restricted funds are £1,261 in the Session trust fund for particular causes identified by Session or the Minister, £103 for Young Church project, and £800 for Guild work. In addition, the Guild committee holds £281 for charitable use. The Flower Fund holds £265, Sunday Coffee holds £86. The Kirk Café committee holds £425. At the end of the year, the general fund also held a carry forward figure of £271,481. During the year, in view of the wish to adjust some of the funds, it was agreed figures for Defibrillator Fund should be moved into Fabric Fund, and figures for Youth Club and Music Group should be moved into the general fund and the Wednesday group fund was cleared. Trustees are aware of the need to maintain our buildings in good condition and are well aware, with any old building, repairs can be costly. A good General and Fabric reserve is therefore necessary and regarded as important.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements, which give sufficient details 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 must take reasonable steps for the prevention and/or detection of fraud and other irregularities. The Congregational Treasurer provides a financial statement at each meeting. The Church individual groups accounts are examined at least annually. In addition, the Church accounts are examined on a quarterly basis.

**Approved by the Trustees and signed on their behalf.**

  
Session Clerk

Date .....

14th March 2024

**LINKTOWN CHURCH OF SCOTLAND**  
**SC 012039**

**Independent Examiner's Report to the Trustees of Linktown Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 7 to 13.

**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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.

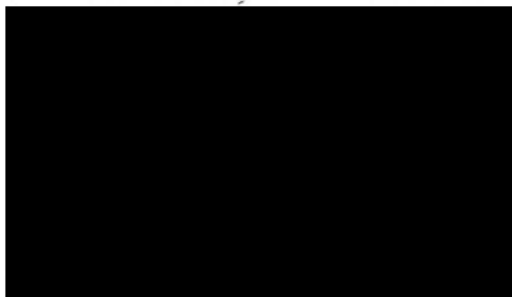
**Basis of independent examiner's statement**

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 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, for the year ended 31<sup>st</sup> December 2023 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 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.



*14th March 2024*

Date: .....

**LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY**  
**SC012039**

**Receipts and Payments Account**  
**Year ended 31 December 2023**

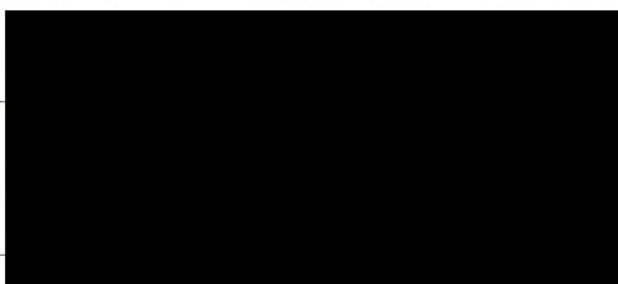
	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Receipts</b>					
Donations	31646			31646	40158
Legacies	2500			2500	0
Receipts from Fundraising Activities	1665			1665	1418
Bank and Deposit Interest	0			0	0
Investment Income	15105			15105	2558
	<b>50916</b>	<b>0</b>	<b>0</b>	<b>50916</b>	<b>44134</b>
Rental of Premises	6595			6595	5970
Proceeds on Sale of Fixed Assets	0			0	0
Proceeds on Sale of Investments	0			0	0
Grants	0			0	0
Received from General Trustees	0			0	0
Trading Receipts	0			0	0
<b>Total Receipts</b>	<b>57511</b>	<b>0</b>	<b>0</b>	<b>57511</b>	<b>50104</b>
<b>Payments</b>					
Costs of generating funds	131			131	120
Charitable Activities	52770			52770	57096
Other payments -	0			0	0
	0			0	0
<b>Total Payments</b>	<b>52901</b>	<b>0</b>	<b>0</b>	<b>52901</b>	<b>57216</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	4610		0	4610	-7112
<b>Transfers</b>					
<b>Excess of Receipts over Payments for the year</b>	<b>4,610</b>	<b>0</b>	<b>0</b>	<b>4,610</b>	<b>-7112</b>

**LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY****SC012039****Statement of Balances****Year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Bank &amp; Deposit Balances</b>					
Bank & Deposit Balances	324428	3284		327712	325936
Church Organisations	792			792	819
<b>Movement in year:</b>					
<b>Surplus of Income over Expend</b> in year to 31/12/23 <b>£4610</b>					
Bank and Deposit balance c/fwd	<u>325220</u>	<u>3284</u>	<u>0</u>	<u>328504</u>	<u>326755</u>
<b>Church a/c £56582</b>					
<b>Organisations a/c £ 792</b>					
<b>Investments at Market Value</b>	<u>37056</u>	<u>3538</u>	<u>0</u>	<u>40594</u>	<u>37733</u>
(cost £8437)					
<b>Assets</b>					
Gift Aid Recoverable				0	0
<b>Liabilities</b>					
Cost of repairs not yet billed				0	0
<b>TOTALS</b>	<u>362276</u>	<u>6822</u>	<u>0</u>	<u>369098</u>	<u>364488</u>

The accounts were approved by the Kirk Session and Financial Board on .....14th March 2024

For and on behalf of the Kirk Session and Financial Board



\_\_\_\_\_  
Session Clerk

\_\_\_\_\_  
Treasurer



# LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY

SC012039

## Notes to the Accounts

Year ended 31 December 2023

### Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £207 This related to ministers travel expenses.

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

### Movement in Funds

	At 1 January 2023 £	Receipts 2023 £	Payments 2023 £	Transfers 2023 £	At 31 Dec 2023 £
<b>Unrestricted Funds</b>					
Designated Fabric Fund	39,085		2,840	610	36,855
Designated Gen Reserve Fund	50,927	2,710			53,637
Kirk Cafe	425				425
Young Church Project	87	16			103
Guild Fund (see also restricted)	281				281
Sunday Coffee	86				86
Music Group	241		241		0
Defibrillator Fund	610			-610	0
Wed afternoon group	22			-22	0
Youth club	1,016		1,016		0
Flower	265				265
General Fund	264,845	55,023	49,643	1,256	271,481
None - Agency collection					0
	<u>357,890</u>	<u>57,749</u>	<u>53,740</u>	<u>1,234</u>	<u>363,133</u>
<b>Restricted Funds</b>					
Women's Guild Work	800				800
Session Trust Fund	1,068	42		151	1,261
SS and Youth Work	330	72			402
Restricted Fabric Fund	4,400				4,400
	<u>6,598</u>	<u>114</u>	<u>0</u>	<u>151</u>	<u>6,863</u>
<b>Gain in value of Investments</b>					
Session Trust £150.50 Gen Reserve £2710.40				2,861	
Restricted agency fund -from Statement of Assets			898		-898
<b>Endowment Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Funds</b>	<u>364,488</u>	<u>57,863</u>	<u>54,638</u>	<u>1,385</u>	<u>369,098</u>

### **Purposes of Designated Funds**

**Fabric Fund & General Reserve Fund** – The Trustees have set aside funds from previous years' surpluses for the maintenance of the Church property.

**Defibrillator Fund** – It was agreed the remaining £610 in this fund should now be moved to the Fabric Fund.

**Guild Fund** - The Guild has its own fund and fund-raising activities.  
Guild Bank Account and Cash - £281

**Linktown Kirk Café** - The Café operates with a Committee of Church members and donates its profits to the Church for identified purposes, and to other charitable purposes from time to time. Own Bank Account and Cash - £425

**Flower Fund** – Balance £265

**Music Group Fund** – As this group is no longer operating, it was agreed this balance should be moved to the general fund. £241

**Young Church Project** - £103 is held on behalf of the young church.

**Youth Club** - Currently not operating so but balance now moved to General Fund £1016

**Wednesday Afternoon Group** – Currently not operating so this fund has been cleared.

### **Purposes of Restricted Funds**

**Session Trust Fund** – This is a Fund set up many years ago by the Trustees to provide for any specific identified need. Church of Scotland Growth Fund units - £1,292

**Guild Woman's Work with Church** - Set up many years ago by the Trustees.  
£800 invested in Church of Scotland Deposit Fund.

**Young Church and Youth Fund** – In previous years the Trustees set aside funds for use by the Young Church and for youth work. £330 invested in Church of Scotland Deposit Fund.

**Restricted Fabric Fund** – Funds donated and invested many years ago by the Trustees to be used solely for Fabric purposes in Church £4,400

**Purposes of Endowment Fund** – Nil

# LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY

SC012039

Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	6,011			6,011	7,362
Gift Aid Donations	17,501			17,501	21,176
Tax Recovered on Gift Aid Donations	6,111			6,111	7,507
Ordinary Offerings (Open Plate)	1,235			1,235	1,060
Other Offerings, Donations etc.	5,071			5,071	3,981
	<b>35,929</b>	<b>0</b>	<b>0</b>	<b>35,929</b>	<b>41,086</b>
<b>Analysis of Payments</b>					
<b>Costs of Generating funds</b>					
Investment Managers' fees					
Offering envelopes	131			131	120
Cost of Exceptional Fundraising	0				0
	<b>131</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>120</b>
<b>Charitable Activities</b>					
Ministries & Mission allocation	18620			18620	26830
Presbytery dues	1377			1377	1141
Voluntary Additional Stipend	0			0	0
Minister's expenses	207			207	465
Ministerial Assistance	0				0
Pulpit supply	11534			11534	7400
Other staffing costs	7134			7134	6294
Fabric repairs & Maintenance	2832			2832	2419
Council Tax	0			0	0
Heat and Light	3135			3135	3997
Insurance	3606			3606	3354
Equipment Costs	1374			1374	3075
Church Office expenses	0			0	0
Organ & Music	396			396	0
Printing, Stationery & postage	304			304	151
Other expenses	2251			2251	1970
	<b>52,770</b>	<b>0</b>	<b>0</b>	<b>52,770</b>	<b>57,096</b>
<b>Governance Costs</b>					
Independent examiner's fees	Nil			Nil	Nil
	<b>0</b>			<b>0</b>	<b>0</b>
<b>Total Expenditure</b>	<b>52,901</b>	<b>0</b>	<b>0</b>	<b>52,901</b>	<b>57,216</b>

**LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY**  
**SC012039**  
**Year ended 31 December 2023**

**Ministers 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Collections for Third Parties</b>		
Alzheimer Scotland	<b>105</b>	<b>-</b>
Ukraine Appeal	<b>-</b>	<b>1000</b>
Blythswood Care	<b>140</b>	<b>75</b>
Christian Aid	<b>1000</b>	<b>1000</b>
Gillian Rose Midwife Sponsorship	<b>2000</b>	<b>2000</b>
Samaritans	<b>410</b>	<b>173</b>
Sight Scotland		
Veterans	<b>134</b>	<b>95</b>
Stroke Association	<b>-</b>	<b>97</b>
Young Church Project	<b>-</b>	<b>27</b>
Turkey & Syria Appeal	<b>324</b>	<b>-</b>
<b>Total</b>	<b>4113</b>	<b>4467</b>

**LINKTOWN CHURCH OF SCOTLAND,  
KIRKCALDY  
SC012039  
Year ended 31 December 2023**

**APPENDIX**

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

<b>CAPITAL ACCOUNT</b>	<b>2023</b>	<b>2022</b>
Credit Balances held at 31st December at cost	<u><u>Nil</u></u>	<u><u>Nil</u></u>
Market value balances at 31st December	<u><u></u></u>	<u><u></u></u>
<b>REVENUE ACCOUNT</b>		
Credit Balance held at 31st December	<u><u>Nil</u></u>	<u><u>Nil</u></u>
<b>TEMPORARY ACCOUNT</b>		
Credit Balance held at 31st December	<u><u>Nil</u></u>	<u><u>Nil</u></u>

# LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY

SC012039

## General Fund Budget

	<b>Budget 2024</b>	<b>Actual 2023</b>
<b>INCOME</b>		
<b>Offerings</b>		
WFO Scheme non Gift Aid	7,000	6,011
Gift Aid Donations	18,000	17,501
Tax Recovered	6,000	6,111
Ordinary Offerings	1,000	1,235
Other Offerings	100	0
	<u><b>32,100</b></u>	<u><b>30,858</b></u>
<b>Other Ordinary General Income</b>		
Congregational Organisations	500	506
Regular Fund Raising	1,500	1,665
Exceptional Fundraising	1,000	0
Weddings and Funerals	500	400
Investment Income	10,000	15,105
Bank and Deposit Interest	0	0
Use of Premises	4,500	6,595
Miscellaneous Income	200	0
Life & Work Income	0	245
Donations	500	0
Legacy	1,000	2,500
Donation for Youth Project	0	64
Retiral offering	0	-428
Christmas Appeal	1,500	0
	<u><b>21,200</b></u>	<u><b>26,652</b></u>
<b>Total</b>	<b>53,300</b>	<u><b>57,510</b></u>

## EXPENDITURE

### National Ministry & Mission and Wider Work

Ministries and Mission Allocation	18,620	18,620
Presbytery Dues	1140	1376
	<u><b>19760</b></u>	<u><b>19996</b></u>

**LINKTOWN CHURCH OF SCOTLAND, KIRKCALDY**  
**SC012039**

	<b>Budget 2024</b>	<b>Actual 2023</b>
<b>Local Staffing Costs</b>		
Ministers' Travel Expenses	200	207
Ministers' Telephone Expenses	0	0
Pulpit Supply	11500	11534
Church Officer - Salary	0	0
Organist - Salary	3800	3853
Cleaners - Salary	3200	3281
	<b>18700</b>	<b>18875</b>
<b>Building Costs</b>		
Fabric Maintenance - Church	2,000	2,832
Organ/Piano Maintenance	200	396
Heating & Lighting	3,000	3,135
Insurance	3,500	3,606
Cleaning Materials	50	10
Upkeep of Grounds	0	0
Fabric Maintenance - Manse	0	0
Council Tax - Manse	0	0
	<b>8,750</b>	<b>9,979</b>
<b>Other Local Costs</b>		
Printing, Stationery & Postage	300	304
Telephone	0	0
Equipment	1,200	1,374
Life & Work Expenditure	0	420
Publicity & Adverts	0	0
Outreach - Bangladesh Nurses	300	395
Choir & Music Expenditure	0	0
Young Church & Youth	50	34
Miscellaneous Expenditure	250	628
FWO Envelope Costs	130	131
Retiral offering expenditure.	0	276
Audio & CCLI Licences	450	488
	<b>2680</b>	<b>4,050</b>
<b>Total</b>	<b>49,890</b>	<b>52,900</b>
<b>Surplus/Deficit</b>	<b>3,410</b>	<b>4,610</b>