

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
Kirkcaldy Gospel Trust

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

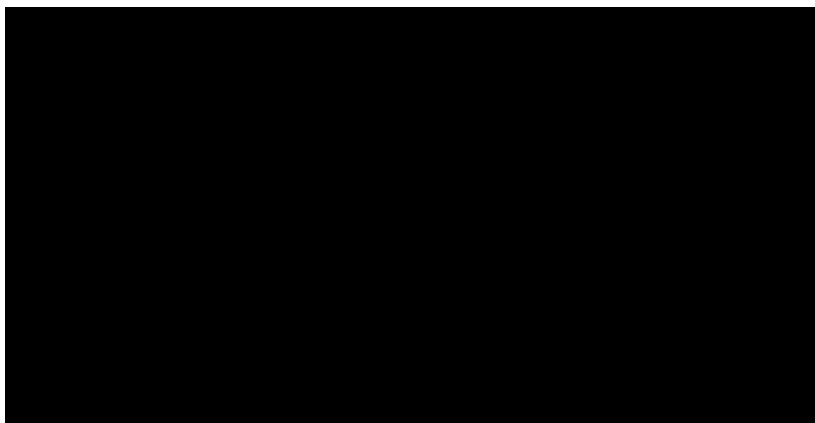
Kirkcaldy Gospel Trust

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for the Year Ended 5 April 2025

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Kirkcaldy Gospel Trust

Reference and Administrative Details
for the Year Ended 5 April 2025



**REGISTERED CHARITY
NUMBER**

SC014328

INDEPENDENT EXAMINER

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Kirkcaldy Gospel Trust

Report of the Trustees for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Main activities and achievements

The Trust provides and maintains a Gospel Hall where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 250 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the hall and visitors are free to help themselves.

OBJECTIVES AND ACTIVITIES

Main activities and achievements

Spreading the Gospel Message and The life of a Christian

The Gospel Hall is a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation have supported the Rapid Relief team in multiple outreach events in the local communities to support those in need.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

1. We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
2. We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
3. We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
4. The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
5. Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

FINANCIAL REVIEW

Principal funding sources

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of maintaining no significant reserves. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £35,968 (2024: £22,681).

Financial results of activities and events

In the year ended 5 April 2025, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £232,152 compared to £248,427 in the previous year.

All funds held were unrestricted funds

PLANS FOR FUTURE PERIODS

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Kirkcaldy Gospel Trust

Report of the Trustees for the Year Ended 5 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 21 November 1995, most recently amended by Deed of Variation dated 10 April 2018. The Trust was registered with the OSCR (the Scottish Charity Regulator) for Scotland on 1 September 1973 under Registered Scottish Charity Number SC014328.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on the reference and administrative details page. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the current or prior year.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant OSCR guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Bennochry Gospel Trust, with which it shares members of its congregation

Risk management

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks. All transactions have been reviewed and approved by two trustees.

Approved by order of the board of trustees on 5 January 2026 and signed on its behalf by:

[Redacted Signature]

[Redacted Name] Trustee

Independent Examiner's Report to the Trustees of
Kirkcaldy Gospel Trust

I report on the accounts for the year ended 5 April 2025 set out on pages six to twelve.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

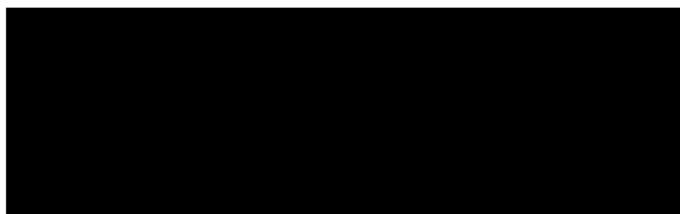
Independent examiner's statement

In connection with 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 to 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.



Drummond Laurie CA
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FK3 8WX

5 January 2026

Kirkcaldy Gospel Trust

Statement of Financial Activities
for the Year Ended 5 April 2025

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	232,153	248,427
EXPENDITURE ON			
Charitable activities			
The advancement of religion		101,318	105,538
Donations		31,133	64,518
Grants to Bennochry Gospel Trust		87,258	401,160
Total		219,709	571,216
NET INCOME/(EXPENDITURE)		12,444	(322,789)
RECONCILIATION OF FUNDS			
Total funds brought forward		2,313,982	2,636,771
TOTAL FUNDS CARRIED FORWARD		2,326,426	2,313,982

The notes form part of these financial statements

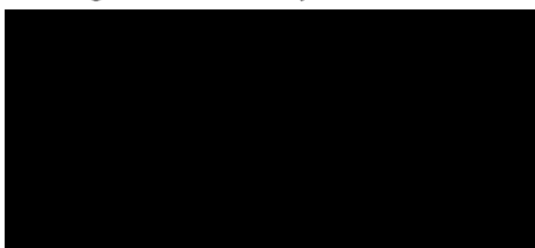
Kirkcaldy Gospel Trust

Balance Sheet

5 April 2025

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
FIXED ASSETS			
Tangible assets	6	2,510,458	2,551,301
CURRENT ASSETS			
Debtors	7	2,551	4,364
Cash at bank		34,839	19,655
		<hr/>	<hr/>
		37,390	24,019
CREDITORS			
Amounts falling due within one year	8	(1,422)	(1,338)
		<hr/>	<hr/>
NET CURRENT ASSETS		35,968	22,681
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,546,426	2,573,982
CREDITORS			
Amounts falling due after more than one year	9	(220,000)	(260,000)
		<hr/>	<hr/>
NET ASSETS		2,326,426	2,313,982
		<hr/>	<hr/>
FUNDS	11		
Unrestricted funds		2,326,426	2,313,982
		<hr/>	<hr/>
TOTAL FUNDS		2,326,426	2,313,982
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 January 2026 and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure and support costs comprise donations and all other expenditure incurred for for the day to day management of the charitable activities. Donations consist of monetary amounts paid and assets gifted to other charities and individuals to assist in the promotion and advancement of religion.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost

All tangible assets purchased that have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation.

Land Registry Titles of Gospel Hall Assets:
Dothan Hall: FFR98112

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	5.4.25	5.4.24
	£	£
Donations	<u>232,153</u>	<u>248,427</u>

Donations are comprised of:

- personal donations of £94,714 (2024: £182,970)
- donations from local businesses £129,876 (2024: £47,000)
- gift aid £7,563 (2024: £18,457)

Donations eligible for gift aid amounted to £47,725 (2024: £71,930).

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

4. STAFF COSTS

There are no employees in either the current or prior year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>248,427</u>
EXPENDITURE ON	
Charitable activities	
The advancement of religion	105,538
Donations	64,518
Grants to Bennochry Gospel Trust	<u>401,160</u>
Total	<u>571,216</u>
NET INCOME/(EXPENDITURE)	(322,789)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>2,636,771</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,313,982</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 6 April 2024	2,959,780	8,209	2,967,989
Additions	150	4,008	4,158
	<hr/>	<hr/>	<hr/>
At 5 April 2025	2,959,930	12,217	2,972,147
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 6 April 2024	408,479	8,209	416,688
Charge for year	44,199	802	45,001
	<hr/>	<hr/>	<hr/>
At 5 April 2025	452,678	9,011	461,689
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 5 April 2025	2,507,252	3,206	2,510,458
	<hr/>	<hr/>	<hr/>
At 5 April 2024	2,551,301	-	2,551,301
	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £750,000 (2024 - £750,000) which is not depreciated.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24
	£	£
Prepayments and accrued income	2,551	4,364
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24
	£	£
Accruals and deferred income	1,422	1,338
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.25	5.4.24
	£	£
Other loans (see note 10)	220,000	260,000
	<hr/>	<hr/>

10. LOANS

An analysis of the maturity of loans is given below:

	5.4.25	5.4.24
	£	£
Amounts falling between one and two years:		
Other loans - 1-2 years	220,000	260,000
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,313,982	12,444	2,326,426
TOTAL FUNDS	<u>2,313,982</u>	<u>12,444</u>	<u>2,326,426</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,153	(219,709)	12,444
TOTAL FUNDS	<u>232,153</u>	<u>(219,709)</u>	<u>12,444</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,636,771	(322,789)	2,313,982
TOTAL FUNDS	<u>2,636,771</u>	<u>(322,789)</u>	<u>2,313,982</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,427	(571,216)	(322,789)
TOTAL FUNDS	<u>248,427</u>	<u>(571,216)</u>	<u>(322,789)</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,636,771	(310,345)	2,326,426
TOTAL FUNDS	<u>2,636,771</u>	<u>(310,345)</u>	<u>2,326,426</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	480,580	(790,925)	(310,345)
TOTAL FUNDS	<u>480,580</u>	<u>(790,925)</u>	<u>(310,345)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

13. ULTIMATE CONTROLLING PARTY

The charity is under the control of the Board of Trustees.

Kirkcaldy Gospel Trust

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	5.4.25 £	5.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	232,153	248,427
Total incoming resources	232,153	248,427
EXPENDITURE		
Charitable activities		
Insurance	5,640	3,860
Light and heat	24,556	23,844
Telephone	1,520	2,371
Donated services	29,780	10,825
Equipment hire	900	1,474
Maintenance and sundries	16,224	19,296
Security, health and safety	1,957	1,548
Congregation support	1,353	53,693
Grants	87,258	401,160
Depreciation of tangible fixed assets	45,001	44,306
	214,189	562,377
Support costs		
Finance		
Bank charges	36	107
Governance costs		
Accountancy and legal fees	5,484	8,732
Total resources expended	219,709	571,216
Net income/(expenditure)	12,444	(322,789)

PUBLIC BENEFIT REPORT

The purpose of this factual presentation, is to show how the Kirkcaldy Gospel Trust community, along with it's affiliated Bennochty Gospel Trust, engage in many acts of public benefit and interact with the wider community in so many ways. The Plymouth Brethren were established in 1828 when John Nelson Darby broke with the established Church in Dublin. Darby and others formed a fellowship based on the strict observance of Christian teachings as set out in the Holy Scriptures. Darby came to Plymouth in the early 1830s and the congregation grew rapidly. Early publications were produced in Plymouth and distributed to other congregations of followers throughout the globe.

Kirkcaldy Gospel Trust Main Community Hall

There are over 18,000 Plymouth Brethren members in the UK, spread across 87 locations. These locations can be found on the Plymouth Brethren Christian Church (PBCC) UK Site. There have been Brethren Gospel, or meeting halls in the Kirkcaldy area for a long number of years, and over the years we have acquired buildings to be used for the advancement of the Christian religion by carrying on the service of God, including the celebration of the Lord's Supper, Gospel Preachings, Bible Readings and addresses on the Word of God and other meetings of a Christian religious character according to the injunctions contained in the Holy Scriptures and the tenets and practices of those Christians forming a worldwide fellowship known as Plymouth Brethren.

PUBLIC BENEFIT REPORT

Our Network

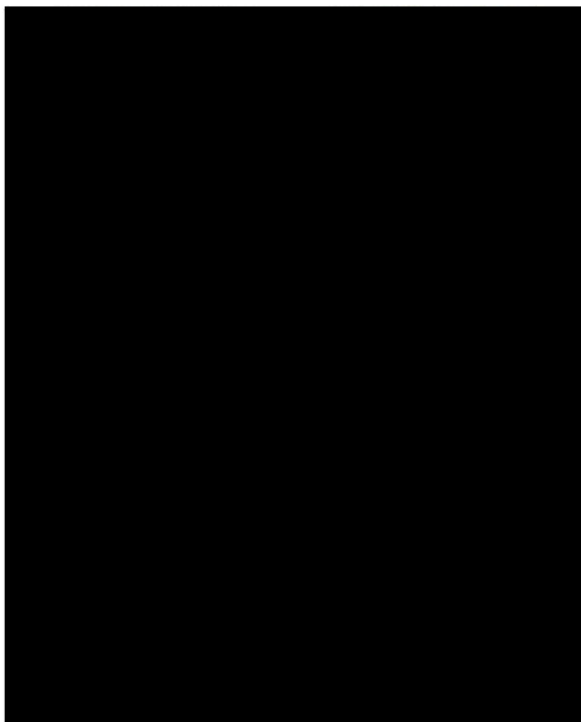
Plymouth Brethren
Christian Church

**Outreach**

At the heart of our Community is the commitment to care and compassion, as we recognise the rights of all humanity within society.

Members of the Congregation dedicate their time volunteering through a separate charity named Rapid Relief Team(RRT) which contributes financially to many causes.

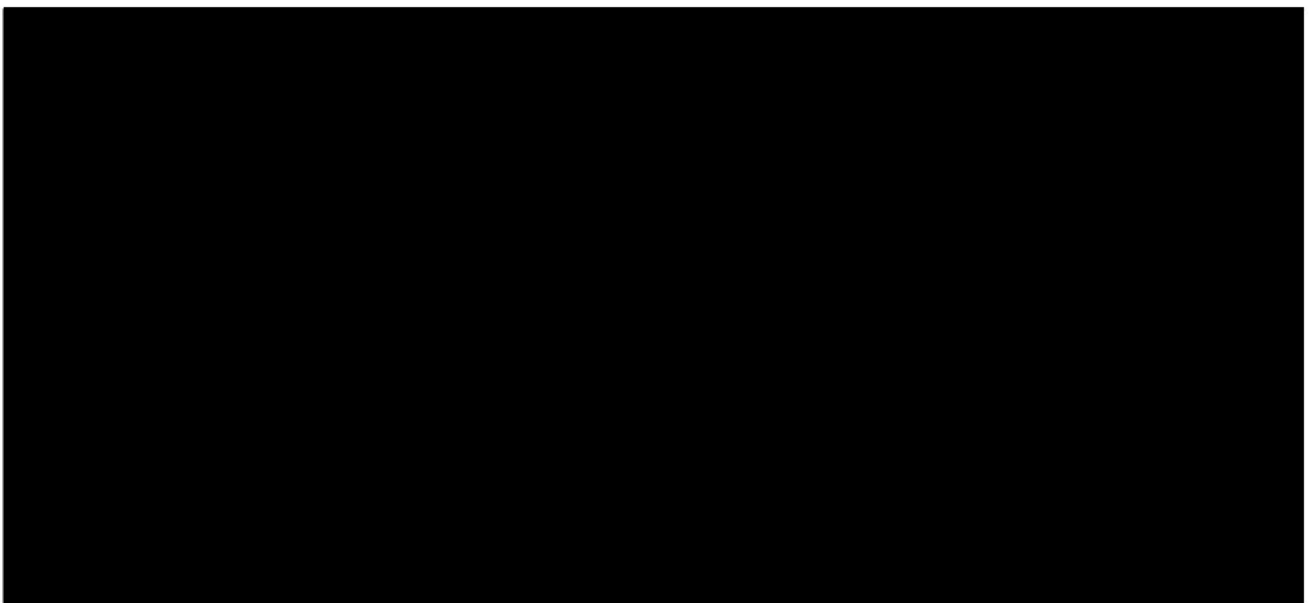
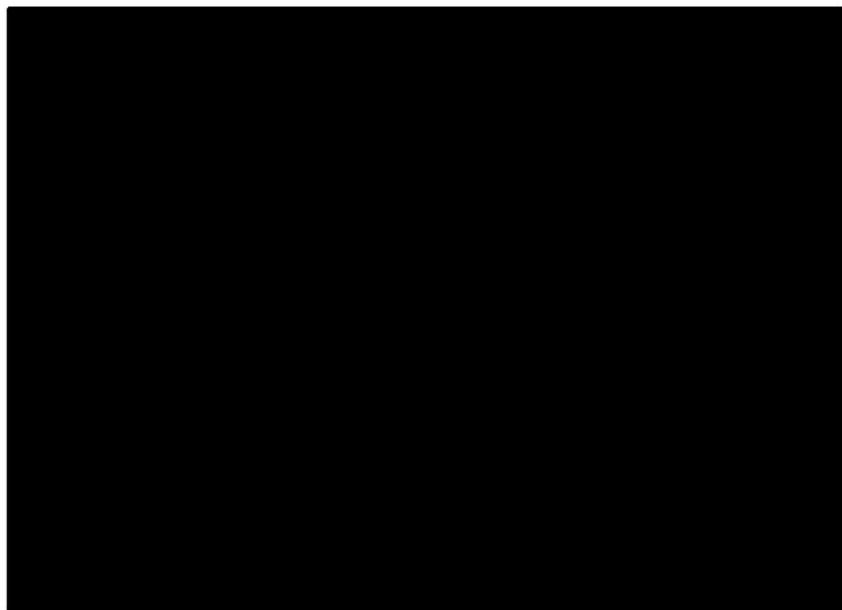
As trusts we actively seek opportunities to support our local community from litter picking to donating to local charities and foodbanks. One particular charity we have donated to this year is 'Action for Children' in appreciation of their support for children, young people and their families.



PUBLIC BENEFIT REPORT



As trusts, we have supported a number of local community events through a separate charity named Rapid Relief Team (RRT), largely in the provision of food and drink and for the aid of key workers, homelessness and those underprivileged.



PUBLIC BENEFIT REPORT

1.

REGISTERED ADDRESSES

Kirkcaldy Gospel Trust
Dothan Farm
Dothan Farm
Kirkcaldy
Fife, KY2 6QP

Bennochry Gospel Trust
9 Leslie Mains
Glenrothes
KY6 3FB

