Kirkcaldy Langtoun Central Church of Scotland

Scotland · Charity number SC031064

Details

Status	Not Submitted
Legal form	Unincorporated association
Registered	2000-12-05
Register	View on the OSCR register

Contact

Address	St Brycedale Avenue Kirkcaldy Fife KY1 1ET
Website	www.stbrycekirk.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

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

Objectives: Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

Geography

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	8
2023-12-31	£247,167	£229,781	-	8
2022-12-31	£148,168	£153,354	-	8
2021-12-31	£91,417	£101,975	-	5
2020-12-31	£118,145	£170,179	-	8

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Accounts

The Church of Scotland

St Bryce Kirk
Kirkcaldy
2023

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 251508

Scottish Charity No: SCO31064

St Bryce Kirk Church of Scotland
Trustees' Report
Year ended 31 December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, The Charities and Trustees Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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. We cooperate with three other Town Centre Churches and on occasions the Congregational Church with, monthly joint services, joint Holy Week services, Summer Services and Christmas/New Year services.
We are currently undergoing the process of uniting the four Town Centre Churches.

Achievements and Performance

Sunday service is at 11 am. Sunday attendances, in church, vary from 40-60. Others continue to access live online worship from our website at home, but we have no way of knowing how many people do this. Young Church currently has 3 attendees.

Social events happen regularly- Sunday soup lunches, Bible Study Group, fortnightly Guild, Choir, charity fundraising events, Christmas, Easter and Summer teas, Friendship Group and themed events in the coffee bar e.g., Burns Supper and Christmas lunches.
There were 0 Baptisms, 1 Weddings, and 0 Funerals.

Our Church Centre is thriving, with paid employees-2 in the centre office, 1 centre assistant, a kitchen manager, 2 kitchen assistants and a cleaner. The coffee bar is busy, staffed by our volunteers and the centre is very busy with user groups. The Centre has hosted Fife College graduations, conferences, concerts, Fife Music Festival, and Adam Smith lectures to name but a few.

Financial Review

The principal source of income is the weekly offerings. This is £47,935 (2022 - £52,070) from monthly Standing Orders, weekly Free Will Offerings and Open Plate.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied with the management of those risks.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds £82,218 (2022 - £98,557) of which £148,053 (2022 - £147,892) has been designated in seven funds specified in note 16.

The church also holds £64,632 (2022 - £28,491) of restricted funds which have been provided for the purposes specified in note 16. Endowment funds of £3,263 (2022 - £3,263) continue to be held as detailed in note 16.

Structure, Governance and Management

The Congregation is a registered charity, number SC031064 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, if we had one, would be a member of the Kirk Session, elected by the congregation and inducted by Presbytery.

Certain responsibilities are delegated to the Finance and Fabric teams as appropriate. The Kirk Session which meets approximately 4 times a year is responsible for spiritual affairs within the church. Various other teams viz Fellowship, Communication, Pastoral Care, Young Church and Finance and Centre Team all contribute to the life of the church and report to each Kirk Session meeting. They are convened by Kirk Session members but include ordinary members of the Congregation.

Reference and Administrative Information

Trustees

[redacted]

St Bryce Kirk Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2023

Principal Office-bearers

[redacted]

Principal Office

Charity Name:	St Bryce Kirk (Church of Scotland) Kirkcaldy
Charity Registration Number:	SC031064
Congregation Reference No:	251508
	[redacted]

Independent Examiner

Haines Watts Scotland
Chartered Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
KYI IPF

Bankers

Bank of Scotland
PO Box 10
Kirkcaldy
KY1 3PA

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity 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 of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- 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;
- 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 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from the legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

[redacted]

Session Clerk

23.5.24

Date

St Bryce Kirk Church of Scotland
Independent Examiner's Report to the Trustees of St Bryce Kirk
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 1 to 18

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) (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 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 8 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.

[redacted]

Haines Watts Scotland
Chartered Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
KYI IPF

Date: 29/05/2024

Statement of Financial Activities
Year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Income and Endowments from:						
Donations and legacies						
Other income	2	-	53,791	-	53,791	-
Donations and legacies	3	62,388	45,828	-	108,216	71,077
Charitable activities	4	81,984	-	-	81,984	74,137
Investments	5	3,132	-	44	3,176	2,954
Total Income		147,504	99,619	44	247,167	148,168
Expenditure on:						
Raising funds	6	73	-	-	73	130
Charitable activities	6	166,186	63,478	44	229,708	153,224
Total Expenditure		166,259	63,478	44	229,781	153,354
Net income/expenditure		(18,755)	36,141	-	17,386	(5,186)
Transfers between funds		-	-	-	-	-
Net income/expenditure before other recognised gains and losses		(18,755)	36,141	-	17,386	(5,186)
Gain on sale of investments		-	-	-	-	-
Net gain/(loss) on investments		2,416	-	-	2,416	(15,383)
		2,416	-	-	2,416	(15,383)
Net movement in funds		(16,339)	36,141	-	19,802	(20,569)
Total fund balances brought forward		98,557	28,491	3,263	130,311	150,880
Total funds carried forward		82,218	64,632	3,263	150,113	130,311

Balance Sheet

At 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Fixed assets	10		291		291
Investments	11		88,215		63,793
			88,506		64,084
Current Assets					
Debtors	12	14,775		17,679	
Cash at bank and in hand		59,527		59,195	
		74,302		76,874	
Creditors					
Falling due within one year	13	12,695		10,647	
Net Current Assets			61,607		66,227
Net Assets			150,113		130,311
Unrestricted Funds	16				
Reserve Fund		(65,835)		(49,335)	
Designated funds		148,053		147,892	
			82,218		98,557
Restricted Funds	16		64,632		28,491
Endowment Funds	16		3,263		3,263
Total Funds			150,113		130,311

The accounts were approved by the Trustees on ....

For and on behalf of the Trustees

[redacted] Session Clerk

Treasurer

Accounting Policies

The principal accounting policies which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Disclosure Exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102

No cash flow statement has been presented for the charity.

The financial statements are prepared in sterling, which is the functional currency of the entity and the amounts reported are rounded to the nearest £.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
Endowment Funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.
Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

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.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the preparation of statutory accounts and independent examiner's fees.

Tax reclaim on offerings

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregational members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and the maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

The value of all tangible fixed assets has been written off over years prior and the current value is £291.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

St. Bryce Kirk is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Debtors

Accrued income is recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

St Bryce Kirk only has financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	2022 £
2 Other income					
Receipts from General Trustees	-	53,791	-	53,791	-
	-	53,791	-	53,791	-
3 Other donations and legacies					
Offerings	47,935	-	-	47,935	52,070
Tax recovered on Gift Aid	11,684	-	-	11,684	15,344
Grant Income	-	22,877	-	22,877	-
Donations and other Income	1,949	22,951	-	24,900	2,908
Weddings and funerals	820	-	-	820	755
	62,388	45,828	-	108,216	71,077

Income from other donations and legacies was £108,216 (2022 - £71,077) of which £62,388 was unrestricted (2022 - £70,865) and £45,828, was restricted (2022 - £212).

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	2022 £
4 Charitable activities					
Grants	-	-	-	-	4,250
Use of Premises	47,157	-	-	47,157	47,352
Regular Fundraising Events	3,023	-	-	3,023	-
St Brycedale Coffee Bar	31,805	-	-	31,805	22,535
	81,984	-	-	81,984	74,137
5 Investments					
Deposit interest	-	-	-	-	-
Dividends received	3,132	-	-	3,132	2,911
Bank and other interest	-	-	44	44	43
	3,132	-	44	3,176	2,954

Total income from investment income was £3,176 (2022 - £2,954) of which £3,132 was unrestricted (2022 - £2,911) and £44 was restricted (2022- £43).

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	2022 £
Total Income	147,504	99,619	44	247,167	148,168

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	2022 £
6 Expenditure on:					
Raising Funds					
Offering Envelopes	73	-	-	73	130
	73	-	-	73	130
Charitable Activities					
Ministries and Mission Allocation	-	-	-	-	41,060
Giving to Growth	42,769	-	-	42,769	-
Presbytery Dues	1,660	-	-	1,660	1,707
Minister's Expenses	426	-	-	426	75
Ministerial Assistance	-	-	-	-	-
Other salary costs	76,529	4,250	-	80,779	56,205
Fabric Repairs & Maintenance	-	59,228	-	59,228	830
Council Tax	-	-	-	-	-
Insurance	14,479	-	-	14,479	-
Other Buildings Costs	9,432	-	-	9,432	35,241
Heating & Lighting	7,662	-	-	7,662	5,483
Church Office Expenses	7,308	-	-	7,308	2,890
Organ & Music	806	-	-	806	-
Independent Examiner's Fee	1,630	-	-	1,630	1,110
Other expenses	3,485		44	3,529	8,623
	166,186	63,478	44	229,708	153,224
Total Expenditure	166,259	63,478	44	229,781	153,354

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £229,781 (2022 - £153,354) of which £166,259 was unrestricted (2022- £153,151) and £63,522 was restricted (2022 - £203).

	2023	2022
	£	£
7 Salary Costs		
Salaries and wages	80,779	56,205
	-	-
Total	80,779	56,205

The average number of employees during the year, calculated on the basis of a head count, was:

	2023	2022
Ministerial support	-	-
Music staff	1	1
Premises maintenance	2	2
Clerical & Administration	2	2
Kitchen Staff	4	3
	9	8

No employee had employee benefits in excess of £60,000 (2022 - nil)

8

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 stipend 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 £28,137 (2022 - £28,137) and the Maximum stipend (in the fifth and subsequent years) £34,577 (2022 - £34,577).

9 Trustee Remuneration and Related Party Transactions

The Minister received travelling expenses of £426 (2022 £75) . No trustee or a person related to a trustee had any interest in any contract or transaction entered into by the church during the year. The total amount donated by all the trustees was £8,486 (2022 - £9,231) (weekly Offering).

10 Tangible Fixed Assets

	Buildings	Total
Cost	£	£
At 1 January 2023	8,291	8,291
Additions	-	-
Disposals	-	-
At 31 December 2023	8,291	8,291
Accumulated Depreciation		
At 1 January 2023	8,000	8,000
Charge for year	-	-
Eliminated on Disposals	-	-
At 31 December 2023	8,000	8,000
Net Book Value		
At 31 December 2023	291	291
At 31 December 2023	291	291

11 Investments

	2023	2022
	£	£
Market Value at 1 January 2023	63,793	149,186
Unrealised gain/(loss) on investments	2,416	(15,383)
Sale of Units 5913	-	(70,011)
Deposit Fund	22,006	-
Market Value at 31 December 2023	88,215	63,793
Investments at cost	83,868	61,862
The following investments are held:		
6042 Units Church of Scotland Investors Fund Income Fund	66,209	63,793
Deposit Fund	22,006	-
	88,215	63,793

12 Debtors

	2023	2022
	£	£
Gift Aid Tax Refund Due	2,941	3,103
Other	11,834	14,576
	14,775	17,679

13 Creditors

	2023	2022
	£	£
Accruals	12,695	10,647
	12,695	10,647

14 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	291	-	-	-	291
Investments	-	37,718	50,497	-	88,215
Current Assets	(53,431)	110,335	14,135	3,263	74,302
Current Liabilities	(12,695)	-	-	-	(12,695)
Net Assets at 31 Dec 2023	(65,835)	148,053	64,632	3,263	150,113
Net Assets at 31 Dec 2022	(49,335)	147,892	28,491	3,263	130,311

15 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

16 Movements in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gain/Loss on Valuation £	At 31 Dec 2023 £
Endowment Funds						
Mrs Margaret Kilgour Bequest	292	7	7	-	-	292
Mrs Preston Hamilton Bequest	173	5	5	-	-	173
Miss Helen Bell Memorial Fund	40	-	-	-	-	40
James Burt Memorial Fund	-	2	2	-	-	-
William Black Bequest	1,000	5	5	-	-	1,000
Mrs Garnock Bequest	215	-	-	-	-	215
Miss Harley Bequest	637	18	18	-	-	637
James Hamilton Bequest	630	-	-	-	-	630
Miss Janet McNab Bequest	20	-	-	-	-	20
Mrs Helen Williams Bequest	256	7	7	-	-	256
	3,263	44	44	-	-	3,263
Restricted Funds						
William Brown Fund	144	-	-	-	-	144
James Muir Fund	-	-	-	-	-	-
Tom Downie Fund	4,658	-	-	-	-	4,658
Isabella Robertson McKillop Fund	8,829	-	-	-	-	8,829
W Scott Dickson Fund	61	-	-	-	-	61
Agnes Henderson Fund	10,307	-	-	-	-	10,307
Redecoration Fund	242	945	-	-	-	1,187
Winter Grant	4,250	-	4,250	-	-	-
Fabric Fund	-	76,668	59,228	-	-	17,440
I Greenaway	-	22,006	-	-	-	22,006
	28,491	99,619	63,478	-	-	64,632

16 Movements in Funds Cont

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	Gain/Loss on Revaluation on Sale	At 31 Dec 2023
Designated Funds -						
Fabric Fund	19,502			-	-	19,502
Income Fund	-	-			-	-
Facilities Fund	124,108	-	-	-	-	124,108
St Brycedale Coffee Bar	121	-	-	-	-	121
The Young Church	880	144	211	-	-	813
The Guild	1,795	2,618	1,841	-	-	2,572
Care Team	1,340	261	810	-	-	791
Social Team	146	-	-	-	-	146
General Fund	-	141,305	163,397	22,092	-	0
Reserve Fund	(49,335)	3,176	-	(22,092)	2,416	(65,835)
	98,557	147,504	166,259	-	2,416	82,218
	130,311	247,167	229,781	-	2,416	150,113

All the endowment funds arose in the 1920's and 1930's and their original purposes have been overtaken by changed circumstances.
The income arising on these funds is now applied as follows:

Mrs Margaret Kilgour Bequest	to Benevolent Fund
Mrs Preston Hamilton Bequest	to Benevolent Fund
Miss Helen Bell Memorial Fund	to The Guild
James Burt Memorial Fund	to The Young Church
William Black Bequest	to General Fund
Mrs Garnock Bequest	to Benevolent Fund
Miss Harley Bequest	to The Guild
James Hamilton Bequest	to General Fund
Miss Janet McNab Bequest	to Benevolent Fund
Mrs Helen Williams Bequest	to General Fund

Benevolent Fund	to provide help to the needy in the parish
Sunday School Fund	to provide equipment for use in the Sunday School
James Muir Fund	to provide flowers in Church
Tom Downie Fund	to provide for retired members of the congregation
Isabella Robertson McKillop Fund	to provide for the care of the young and elderly
W Scott Dickson Fund	to provide a prize for a Sunday School competition
Agnes Henderson Fund	to be used for Youth Organisations excluding the Boys Brigade
Fife Voluntary Action / Fife Council: Fife Community Warm Spaces Fund 2022	to be used to deliver warm spaces and activities over the winter period 2022/23
<u>Grant Income</u>	
Redecoration Fund	to be used for redecoration of the church
Fife Environment Trust	to be used for window refurbishment

In each case, funds have been set aside by the Trustees for the following purposes:

Fabric Fund	the maintenance of the Church properties
Training Fund	the running of the St. Brycedale Training Scheme now ceased
St. Brycedale Coffee Bar Fund	the running of the St. Brycedale Centre Coffee Bar
The Young Church Fund	the running of the Young Church
The Guild Fund	the running of The Guild
World Church Team Fund	the running of the World Church Team
Care Team Fund	the running of the Care Team
Social Team Fund	The running of the Social Team

17 Collection for Third Parties

	2023	2022
	£	£
Scotland HIV Programme	150	170
Christian Aid	-	520
Myeloma	300	-
KART	360	-
British Red Cross	310	-
Turkey/Syria earthquake	488	-
D E C Appeal for Ukraine	-	575
Poppy Scotland	-	305
Disaster Apeal for Pakistan	-	325
Kirkcaldy Foodbank	-	265
	1,608	2,160

APPENDIX

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

	2023 £	2022 £
CAPITAL Consolidated Fabric Fund Account No. 562515082		
Credit Balance at 1 January 2023	455,626	93,867
Paid to St. Bryce Kirk	(53,790)	-
Former Manse	-	366,299
Sale Cost	-	(4,540)
Credit Balance at 31 December 2023	401,836	455,626
REVENUE Consolidated Fabric Fund Account No. 502515081		
Credit Balance at 1 January 2023	578	109
Deposit Fund interest	6,643	-
Income Fund dividend	12,105	-
Transfer between funds	1,942	-
Interests received on Revenue Account	219	528
Paid	(956)	(59)
Credit Balance at 31 December 2023	20,531	578
Temporary Funds		
Credit Balance at 1 January 2023	1,145	405,516
Interests received on Revenue Account	797	1,928
Transfer between funds	(1,942)	(366,299)
Levies Charged	-	(40,000)
Credit Balance at 31 December 2023	-	1,145