

THE CHURCH OF SCOTLAND
AUCHTERDERRAN KINGGLASSIE
PARISH CHURCH

Congregation No. 251488

Charity No. SC 031143

YEAR ENDED 31ST DECEMBER 2024

Section 1

Trustees Report For 2024

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

Trustees' Annual Report for year ended 31st December 2024
Reference and Administrative Information

Charity Name Church of Scotland Auchterderran Kinglassie Parish Church

Charity Registration Number SC 031143

Congregation Reference No. 251488

Contact Address



Trustees

Members of the Kirk Session are the charity trustees.

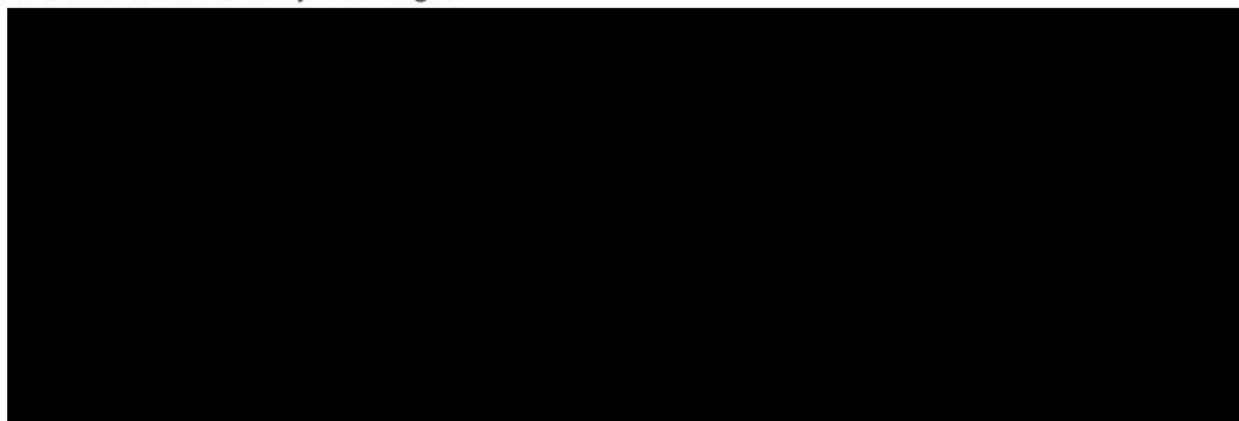
Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are drawn from 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, who is also a member of the Kirk Session is elected by the congregation and inducted by Presbytery.

The below named acted as trustees for all or part of the period covered by the attached accounts, and up to the date on which they were signed:-



Principal Office Bearers

Minister

Session Clerk

Treasurer



Auchterderran Kinglassie Parish Church Year Ended 31st December 2024

Independent Examiner



Bankers

Royal Bank of Scotland
Rosslyn Street
Kirkcaldy
KY1 3HW

Organisational Structure

The Kirk Session, which meets a minimum of five times a year, is responsible for spiritual affairs and temporal (material) affairs of the Church. Certain responsibilities are delegated to various committees who 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 in Scotland through a territorial ministry. It co-operates with other Christian churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

Church

As the church moves towards a proposed new cluster arrangement the service pattern has changed during the year. On the first Sunday of each month there is a "traditional" service at Kinglassie Church, with a café church held at Auchterderran on the second Sunday. On the third Sunday there is a joint service with St. Serf's Lochgelly which rotates around the four church buildings in the cluster. The remaining Sundays rotate between services at Kinglassie and Auchterderran with a communion service being held monthly on the last Sunday of each month.

Attendance at services at Kinglassie and Auchterderran is in the order of 40 – 50 persons.

In addition to the above the church also holds a monthly contemplation and healing service, weekly bible study sessions, a weekly prayer meeting and a 'phone based prayer circle.

A number of fundraising events have been held during the year. These included:-

- 2 fayres / coffee mornings in the Mitchell Hall at Kinglassie;
- a number of community film events;
- 2 ceilidhs.

In addition to the above the church has also hosted a well attended Mini Highland Games and had a presence, by way of a staffed stall, at the Bowhill Highland Games allowing visitors the chance to interact with the minister and church members. These events allow

Auchterderran Kinglassie Parish Church

Year Ended 31st December 2024

the church to reach out to those who would not normally attend services.

Guild

The parish branch of the Guild continues to meet in the church hall at Auchterderran on a Monday afternoon (once per month in the summer months and twice a month during the autumn, winter and spring). Typically, fifteen plus persons attend, drawn from church members and the wider community. Meetings follow one of two basic formats, either featuring input from guest speakers or those which allow members a chance to share in fellowship.

While the Guild forms part of the larger Church of Scotland Guild, promoting and supporting a variety of Christian projects both in the UK and abroad, it also raises / donates substantial and much appreciated funds to support the work of the church in the parish, while its open events attract many who do not normally attend services adding to the church's outreach mission.

Choir

The choir meets in the church hall on a Tuesday evening with some 12 singers from both churches regularly attending. In addition to providing support at services at both churches, the choir has also supported the mission of the church by visiting local care homes.

In its guise as the Auchterderran and Kinglassie Singers it has also performed a night of 1960's music and led a Christmas sing along. Both events were well supported with a substantial proportion of the audiences not being regular church attendees, again supporting the church's outreach mission.

Drop-In

A community drop-in operates on a Tuesday between 11am – 1pm providing a free soup and sandwich lunch as well as access to foodbank referrals along with other resources and advice. General attendance is between 40 and 60 persons.

The drop-in is an autonomous group with the majority of its volunteers being either regular church attendees and/or Guild members. The church minister also regularly attends the sessions and the interaction that this allows with the community is seen as forming an important part of the church's mission.

Financial Review

The parish holds three bank accounts. The principal fund is the General Account, with all regular income being paid into this account and all regular expenditure being met from it. The major sources of income to this account remain Gift Aid offerings (either directly to the account or by way of Gift Aid envelopes) and Free Will Envelopes, although monies claimed from HMRC, hall lets and fund raising events also made significant additions to the income.

A total of 30 persons currently Gift Aid their donations allowing us to claim £4,998.03 from this source over the year. The total figure reclaimed for HMRC being boosted further by donations / offerings reclaimed under the Gift Aid Small Donations Scheme.

The other accounts held are the Fabric Fund (see notes below) and the interest-bearing Organ and Emergency Fund (see notes below) the latter serving as a holding fund for some reserve funds and designated funds.

The General Account budget anticipated a deficit for 2024 of some £2,680. The actual expenditure was £57,858.53 which was offset by an income of £58,193.99 representing a small operating surplus on that account of £335.46, although it must be recognised that the sum of £560.00 from the fabric fund was used to meet a repair bill.

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

The accounts were examined by [REDACTED]
£225.00

His fee for the service was

It has been the Trustees' policy to hold reserves of approximately six months expenditure, including both un-restricted and designated funds. The reserves were depleted during the Covid pandemic, and, to date, finances have not allowed them to be returned to previous levels. At the end of 2024 the church held total unrestricted funds of £14,401.54 and designated/restricted funds of £38,517.91 held locally. The total of unrestricted funds represents a reserve equivalent to approximately 3 months expenditure. Details of other investments and funds are set out in the Appendix to this document.

Statement of Trustees' Responsibilities

The Board of Trustees (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 appropriate financial year. They 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 (as amended) and the Regulations Anent Congregational Finance approved by The General Assembly of The Church of Scotland. 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.

Approved by the Trustees and signed on their behalf,

[REDACTED]
Session Clerk

Date

28/08/25

Section 2

Annual Accounts 2024

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

Independent Examiner's Report to the Trustees of Auchterderran Kinglassie Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and as set down by the Church of Scotland own checklist for the examination of congregational accounts.

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

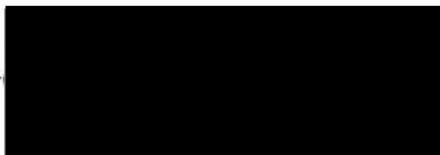
My thorough examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking 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:-

- i. 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 the preparation of accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- ii. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:-



Date:- 27th May 2025



Auchterderran Kinglassie Parish Church

Year Ended 31st December 2024

1. Overview

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income				
Collections / Offerings	32,294.62	185.00	32,479.62	31,987.24
Donations / Contributions	6,039.26	145.00	6,184.26	12,784.05
Grants		25,630.00	25,630.00	2,192.00
Fundraising	3,646.73		3,646.73	3,888.90
Bank Interest	313.62		313.62	112.83
Investment Income	515.77		515.77	598.64
	42,810.00	25,960.00	68,770.00	51,563.66
Rental of Church Hall	4,576.85		4,576.85	5,914.25
HMRC rebates (Gift Aid & GASDS)	7,256.91		7,256.91	7,020.48
Proceeds from sale of investments		25,000.00	25,000.00	0.00
Other Receipts	2,701.85	2,704.21	5,406.06	5,740.20
Total Receipts	57,345.61	53,664.21	111,009.82	70,238.59
Expenditure				
Costs of General Activities				
Payments to Church of Scotland - Giving For Growth	26,452.00		26,452.00	29,308.00
Payments Presbytery	1,553.66		1,553.66	1,533.66
Church of Scotland Insurance	5,223.52		5,223.52	4,871.72
Energy	6,014.44		6,014.44	5,966.74
Repairs and Maintenance	3,619.11	560.00	4,179.11	1,516.48
All other general payments / Expenses	13,408.30		13,408.30	10,603.00
	56,271.03	560.00	56,831.03	53,799.60
Payments / Donations to 3rd Parties	1,182.50		1,182.50	2,251.27
Grant Funded Work / Improvements		26,397.61	26,397.61	2,534.00
Total Expenditure	57,453.53	26,957.61	84,411.14	58,584.87
Excess of Receipts Over Payments	-107.92	26,706.60	26,598.68	11,653.72
Proceeds from sale of investments		25,000.00	25,000.00	
Total operating surplus / deficit	-107.92	1,706.60	1,598.68	11,653.72

Auchterderran Kinglassie Parish Church

Year Ended 31st December 2024

General Account

	2024	2023
Opening Balance	£7,315.11	£8,033.09
Income	£58,193.99	£68,446.56
Expenditure	£57,858.53	£69,164.54
Closing Balance	<u>£7,650.57</u>	<u>£7,315.11</u>
Surplus/Deficit	335.46	-£717.98

Fabric

Opening Balance	£2,778.78	£2,954.18
Income	£5,630.00	£0.00
Expenditure	£26,957.61	£2,534.00
Net transfer from other acc's	-£23,815.00	£2,358.60
Transfer from CofS	£25,000.00	£0.00
Grant Income	£20,000.00	£0.00
Bank Bal @ 31/12	<u>£2,636.17</u>	<u>£2,778.78</u>

Unrestricted F'ds	£2,537.17
Small Hall Project	£32.00
Cabinets	£67.00
	<u>£2,636.17</u>

Designated & Emergency Funds

Opening Balance	£16,226.88	£3,729.78
Income (Interest)	£213.62	£112.83
Fund Raising Events	£0.00	£1,679.20
Expenditure	£0.00	£0.00
From "Sunday Club"	£1,872.21	£0.00
Net transfer from other acc's	£24,220.00	£10,705.07
Bank Bal @ 31/12	<u>£42,532.71</u>	<u>£16,226.88</u>

Unrestricted F'ds	£6,750.97
A/V Funds	£9,215.99
Fabric	£24,000.00
Shed / Gardens	£93.54
Children's Mission	£1,872.21
MDF Fund	£700.00
	<u>£42,632.71</u>

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

2. General Account

	<u>2024</u>	<u>2023</u>
	£	£
<u>INCOME</u>		
Collections / Offerings		
Gift Aid (Standing Order & Envelopes)	18,655.00	18,301.00
Freewill Envelopes	10,624.68	10,927.40
Open Plate	3,188.94	2,703.84
Penny Plate	11.00	55.00
Donations		
General (excluding Guild)	2539.26	3,292.00
Designated For Fabric Fund	0.00	200.00
Designated For A/V Fund	145.00	6,003.75
Designated For Garden Fund	0.00	788.30
HMRC	7,256.91	7,020.48
Investment Income	515.77	598.64
Life & Work	329.00	367.50
Guild	2,000.00	1,500.00
Teas	1,028.92	777.67
Funerals/Weddings	1,273.93	1,016.00
Fundraising	3,646.73	2,209.70
Hall Lets	4,576.85	5,914.25
Contributions	1,500.00	1,000.00
Misc.	399.00	2,276.76
Fundraising for 3rd Parties	503.00	1,272.27
Grants	0.00	2,192.00
Transfers from Other Accounts	0.00	30.00
Total	<u>58,193.99</u>	<u>68,446.56</u>

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

	<u>2024</u>	<u>2023</u>
	£	£
<u>EXPENDITURE</u>		
CofS -National Stipend Fund Allocation	26,452.00	29,308.00
Presbytery Fees	1,553.66	1,553.66
Ministers Expenses	1,612.50	1,785.26
Pulpit Supply	900.00	810.00
Heating and Lighting		
Auchterderran Church Hall (1302838)	2,638.84	1,854.00
Auchterderran Church (1302839)	3,084.55	3,281.36 (1)
Kinglassie Church (1302287 & 1302288)	291.05	831.38
Fabric repair & maintenance	1,726.14	1,303.28
Insurance	5,223.52	4,871.72
Manse		
Council Tax	2,482.78	2,421.88
Home Emergency Cover	429.51	401.18
Maintenance	1,892.97 (2)	213.20
Hall		
Heating Service Hall	90.00	0.00
Cleaning Contract	2,480.79	2,259.87
Other	180.98	66.00
Admin Costs	73.45	368.29
FWO envelopes	96.42	93.87
Gift Cards/presentations	100.00	100.00
Life & Work	479.50 (3)	423.00
Organ and Piano Tuning	0.00	360.00
Wi-Fi/Zoom	360.36	283.04
Printer Lease	0.00	418.88
Copyright Licence	646.37	679.23
Pilgrim Forum/Path of Renewal	360.00	300.00
Mission	0.00	40.00
Misc	3,595.14 (4)	215.50
Other	703.00	1,828.27
Transfer to Other Funds	405.00	13,093.67
	<u>57,858.53</u>	<u>69,164.54</u>
 Total Ordinary General Income	 58,193.99	 68,446.56
Total Ordinary General Expenditure	57,858.53	69,164.54
 General Fund Surplus (Deficit) for year	 <u>335.46</u>	 <u>-717.98</u>

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

Notes

1. The sum shown as paid to Opus Energy re Auchterderran Church reflected all payments made to the firm in 2023 which included payments made with regard to the energy used between June and December 2022 that had not previously been claimed. Payments also included an issue when Opus Energy wrongly made a duplicate direct debit request to the bank. The sum of £727.88 was later refunded and is shown in the "Other Income" column of the 2023 accounts.
2. Includes the purchase of dishwasher for the manse which was returned as being faulty. The refund is shown under miscellaneous income (£399.00).
3. The expenditure reflects the fact that the Church of Scotland raised 5 direct debit requests during 2024 rather than the usual 4.
4. A major part of the spending was reflected by the need to obtain Energy Efficiency Certificates for our 4 buildings at a total cost of £2,094.00.

3. Fabric Fund

	£	
Opening Balance	2,778.78	
Income	60,315.00	
	63,093.78	
Expenditure	60,457.61	
Closing Balance	2,636.17	

	2024	2023
	£	£
Income		
Transfer from General Account re designated giving	185.00	3,318.60
Grant from Fife Council - CARERS Funding	5,630.00	0.00
Grant from Fife Council - Solar Panel Project	20,000.00	0.00
	25,815.00	3,318.60
Transfer from CofS Consolidated Fabric Fund - Revenue Acc)	25,000.00	0.00
Transfers from Organ / Emergency Fund	9,500.00	624.00
	60,315.00	3,942.60
Expenditure		
Payment re Small Hall Project	350.00	1,310.00
Payments re general maintenance to fabric	560.00	0.00
Payments re CARERS Project works	5,630.40	0.00
Payments re Solar Panel Project	20,417.21	0.00
Purchase of garden benches	0.00	1,224.00
	26,957.61	2,534.00
Transfers to General Fund	0.00	30.00
Transfers to Organ / Emergency Fund	33,500.00	1,554.00
	60,457.61	4,118.00

Auchterderran Kinglassie Parish Church

Year Ended 31st December 2024

Designation Of Funds

Unrestricted / allocated	2,537.17	2,329.78
Small Hall Project	32.00	382.00
Cabinets	67.00	67.00
	<u>2,636.17</u>	<u>2,778.78</u>

By its nature, all monies held within the Fabric Fund are restricted in their usage and can only be used towards maintenance and renewals to the fabric of church buildings, including the hall.

However, the use of some of the monies has been designated to be only available in support of specific tasks / projects, namely:-

- Small Hall Project – grant money from Foundation Scotland to support work to provide a private meeting room for the Tuesday Drop-In and also office space for general use.
- Cabinets – donations to provide oak cabinets in the sanctuary of Auchterderran Church. To date two cabinets have been procured and installed.

4. Designated and Emergency Funds - (Organ and Emergency Fund)

£

Opening Balance	16,226.88
Income	<u>35,905.83</u>
	52,132.71
Expenditure	<u>9,500.00</u>
Closing Balance	<u>42,632.71</u>

	2024	2023
	£	£
Income		
Fundraising for A/V Fund	0.00	1,679.20
Transfer from General Fund re donations to AV Fund	220.00	7,486.77
Transfer from General Fund re donations to Gardening Fund	0.00	788.30
Money transferred from external Sunday Club account	1,872.21	0.00
Bank Interest	313.62	112.83
	<u>2,405.83</u>	<u>10,067.10</u>
Transfers from General Account	0.00	1,500.00
Transfers from Fabric Account	33,500.00	1,554.00
	<u>35,905.83</u>	<u>13,121.10</u>

Auchterderran Kinglassie Parish Church

Year Ended 31st December 2024

Expenditure	2024 £	2023 £
Other	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Transfers to Fabric Account	9,500.00	624.00
	<u>9,500.00</u>	<u>624.00</u>
Designation of Funds		
Unrestricted Funds	6,750.47	5,342.61
A/V Fund	9,215.99	9,395.97
Children's Mission	1,872.21	0.00
Fabric	24,000.00	0.00
Shed / Gardens	93.54	788.30
Minister's Discretionary Fund	700.00	700.00
	<u>42,632.21</u>	<u>16,226.88</u>

The fund, which is an interest bearing account, provides a location for the storing of locally held emergency funds and monies held for specific projects, namely:-

- A/V Fund - monies raised to support the purchase and installation of an audio-visual system in Auchterderran Church. Consideration may also be given to the use of any surplus funds to provide an audio-visual system in the church hall.
- Money raised / donated to support work with children / young people.
- An element of the sum of £25,000 which was realised from the sale of assets held with the Church of Scotland to finance the solar panel project until such time as the grant money was received. It is intended / hoped that this money can be re-invested at a later date, but a final decision has been delayed until such time as a structural survey on Auchterderran Church has been completed.
- Shed / Garden - monies donated to support the purchase, fitting out of a shed to the rear of the church hall to support a community garden project. Surplus money may be used to purchase gardening equipment and plants to support the project.
- MDF - The Minister's Discretionary Fund – a sum set aside by Session to allow the minister to make emergency payments to the needy.

5. Trustee Remuneration and Related Party Transactions

During the year, Rev Donald Lawrie, who is a member of the Church Session, was reimbursed for travel and telephone / internet costs to the total of £1,612.50 (£1,785.26 for 2023), while the church paid the manse council tax of £2,482.78 (£2,421.88 for 2023).

6. Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' and employer's contributions for national insurance, pension and loan fund. Ministers'

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

stipends are paid in accordance with the national stipend scale, which is related to the years of service. For 2024 the starting point was raised to £31,642 moving to a maximum of £38,884 after five years service.

The parish contribution is set in accordance with the national "Giving to Grow" framework with monies credited to the parish centrally in regard to endowment and glebe rental income deducted from the total before the charge is levied on the parish. For 2024 the relevant fee payable by the parish after these deductions was £26,452.00. (£29,308.00 for 2023).

7. Collections for Third Parties

In 2024 the following monies were raised by way of special events / collections on behalf of third parties:-

CHAS	£252.00
Christian Aid	£251.00

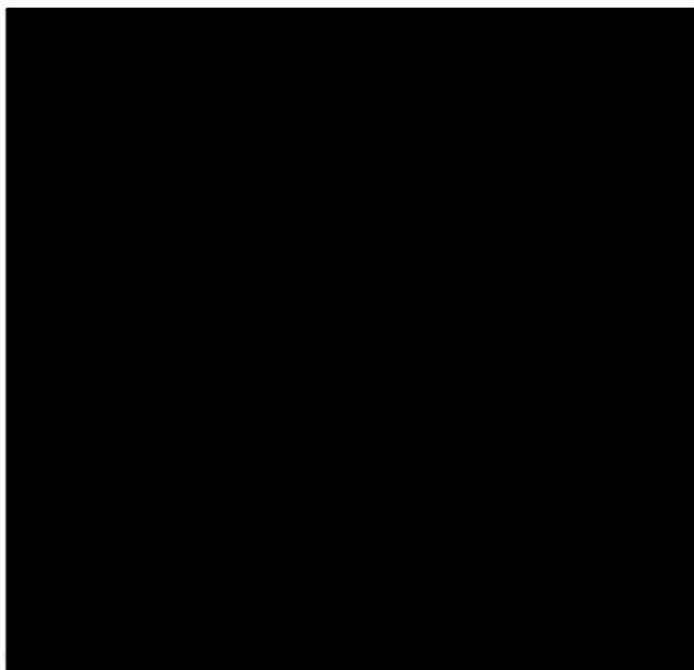
In addition, a further £100.00 was donated to CHAS and the sum of £100.00 was donated to the Bowhill Highland Games for allowing the church to have a presence at the event.

All receipts and donations with regard to third parties are recorded within the "Other Income" and "Other Expenditure" headings within these accounts.

The accounts were approved by the Kirk Session on

16/07/2025

For and on behalf of the Kirk Session:-



Minister

Session Clerk

Treasurer

Section 3

Appendix To Annual Accounts 2024

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

Appendix

1. Funds Held On Behalf Of The Congregation By The Church Of Scotland / General Trustees

The parish holds a number of investments which are managed on its behalf by the Church of Scotland / General Trustees of the Church of Scotland. Some of the investments are available as general reserves, whilst others are restricted funds.

	2024 £	2023 £
Consolidated Fabric Fund – Capital Account		
Funds Held at 31 st December	100,120.57	95,387.42
Consolidated Fabric Fund – Revenue		
Opening Balance	25,096.05	21,321.00
Net Income	4,429.90	3,775.05
Withdrawal of Funds	<u>(-)25,000.00</u>	<u>0.00</u>
Closing Balance	4,525.95	25,096.05

The sum of £25,000 was withdrawn from the account to finance the solar panel project, as under the terms of the contract / grant the work had to be paid for before the money could be released. It is intended / hoped that this money can be re-invested at a later date, but a final decision has been delayed until such time as a structural survey on Auchterderran Church has been completed.

Church of Scotland Investors Trust	Units Held	2024 £	2023 £	Purchase Price £
Growth Fund				
John and Janet Douglas Memorial Fund	15	95.70	87.45	40.05
Income Fund				
Congregational Expenditure	202	2,234.12	2,213.92	1,505.28

All funds held within the Consolidated Fabric Fund are restricted in their use. Capital Funds may only be used for fabric related projects for church buildings other than the manse. Revenue Funds may be used in support of fabric related projects in relation to church buildings, halls and manses and a small number of specific non-fabric related spends relating to church buildings.

All funds held with the Church of Scotland Investors Trust, amounting to a total of £2,329.82, are unrestricted funds.

Auchterderran Kinglassie Parish Church
Year Ended 31st December 2024

2. Petty Cash

The parish policy is to avoid cash payments whenever possible and that all income and expenditure should be credited / debited to or from the appropriate bank account. In line with this policy the treasurer does not hold petty cash and there is therefore no requirement to maintain a petty cash account.