



Buckhaven Baptist Church SCIO

Annual Report & Accounts for the Year ended 31st December 2024



**Buckhaven Baptist Church SCIO is a Charity Registered in Scotland Charity Number
SC053047**

Buckhaven Baptist Church SCIO

Trustees' Annual Report and Accounts for the year ended 31st December 2024.

Current Trustees



Other Trustees during Year

None

Contact Address



Appointment of Trustees

All of the Church's trustees are elected by the membership to serve for a period of 5 years.

Governing Document

The Church is a Scottish Charitable Incorporated Organisation (SCIO), and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

The Purposes are the advancement of religion, specifically the Christian faith, primarily in Buckhaven and neighbouring parts of Fife, and also throughout Scotland and the rest of the world, by all means consistent with:

The Christian Bible; and

The Declaration of Principle;

including, without prejudice to the foregoing generality, worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Activities & Achievements

Our Pastor, Ian Llewelyn has served the fellowship just short of 2 years and has been faithful in proclaiming the word.

The Wednesday prayer meeting now named 'Prayer Gathering' has included a time of Bible Study. We have been encouraged by the numbers attending and the warmth of fellowship.

The Cosy Café (formerly called the Safe Haven Café) continued to have an impact on the community, meeting on Wednesdays from 10.00am until noon when refreshments are served after which meals are served for approx. 1 hour.

A food distribution programme runs alongside the Café. [REDACTED] takes charge over the food distribution and overseeing the café. We have seen a large increase in the number of clients requiring help.

We were again able to hold a Harvest Service with material sent from the Baptist Missionary Society, and an offering was sent for this cause.

A Christmas gift was collected for Children's Hospice Association of Scotland at Rachel House, Kinross.

By way of outreach, a BBQ was held in August with a good attendance.

The hall has been used well for community use, having hosted a table tennis club, the Fife "0" gauge Group (model trains), and Primary School special classes.

Sunday Morning worship saw an international flavour with a Nigerian family and a young Iranian joining us on a weekly basis.

We are very grateful for the Grant donations we have received towards the cost of the food etc. for distribution to those requiring help during this Cost-of-Living Crisis, from Fife Voluntary Action.

Our prayer for 2025 is that the Lord will bring in families which in turn will revive the Children and Youth work, in which the Church has shown strength in past days.

Reserves

The Church held Unrestricted Funds of £66,415.94 at the year end. The Trustees consider that the General Fund of £35,730.43 will enable us to continue to run the Church for the forthcoming year.

The Baptist Pension Scheme (BPS)

The DB Plan has now been Wound Up and with effect from 16 March 2024 the Church Trustees retained no further liability nor any future funding responsibility for the Defined Benefit section of the Baptist Pension Scheme.

Scottish Charitable Incorporated Organisation (SCIO)

During this Financial Year there was a change of legal form in which the Church became a Scottish Charitable Incorporated Organisation. This status was granted on 9 January 2024, and the Church became known as Buckhaven Baptist Church SCIO (SC053047)

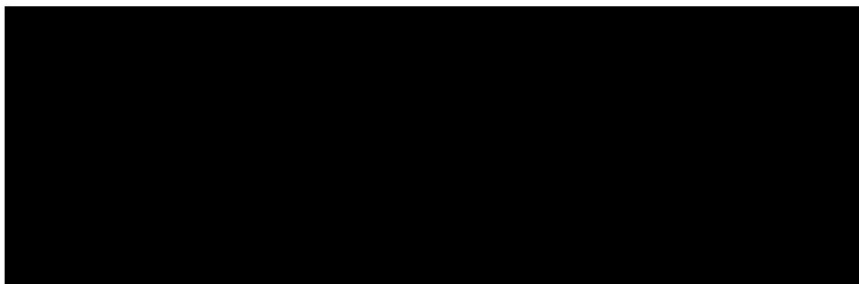
All assets were transferred from Buckhaven Baptist Church (SC006862) to the new Charity on 31 March 2024, although it took until 26 June 2024 for new Bank Accounts to be finally set up and all funds transferred to the new accounts. The Charity (SC006862) was wound up on 18 July 2024

Benefits of a SCIO

A SCIO provides personality and protection. The SCIO as an incorporated entity is a legal person, which can hold property, enter contracts, undertake loans and other obligations and sue and be sued. The SCIO has the benefit of limited liability. The assets, funds and property of the SCIO can be targeted by litigants and claimants, but trustees are sheltered under the canopy of the SCIO and are no longer in the immediate firing line if these assets should prove to be insufficient.

Charity trustees still of course have legal duties, and re-constituting as a SCIO does not give trustees carte blanche to do as they please. However, personal liability would generally be restricted to cases of gross negligence, recklessness, illegal activity or acting contrary to charitable purposes.

A SCIO is also exempt from the requirements of the Register of Persons holding Controlled Interests in Land (or RoCI for short)



**Buckhaven Baptist Church SCIO
Independent Examiner's Report
Year ended 31 December 2024**

**Independent Examiner's Report to the Trustees of Buckhaven Baptist Church SCIO,
Registered Charity Number SC053047.**

I report on the financial statements of Buckhaven Baptist Church SCIO ("the Church") for the year ended 31 December 2024 which are set out on pages 4 to 15.

Respective responsibilities of Trustees and Examiner

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

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Church 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

(a) to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and

(b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 3/4/2025

Receipts and Payments Account

For the period from 01 January 2024 to 31 December 2024

	General fund	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
Donations, Legacies and similar incoming resources	22,276.25	27,331.00	—	49,607.25	51,450.59
Investments	275.87	—	—	275.87	104.87
Other income	1,485.01	7,759.76	—	9,244.77	8,440.00
Total receipts	24,037.13	35,090.76	—	59,127.89	59,995.46
Payments					
Activities in furtherance of the charity's objects	23,546.67	34,452.95	—	57,999.62	43,613.74
Support costs	394.68	—	—	394.68	371.78
Expenditure on managing-administering the charity	2,635.00	2,030.00	—	4,665.00	3,020.00
Total payments	26,576.35	36,482.95	—	63,059.30	47,005.52
Surplus for the year	(2,539.22)	(1,392.19)	—	(3,931.41)	12,989.94
Transfers					
Gross transfers between funds - in	4,934.24	8,932.97	—	13,867.21	7,161.33
Gross transfers between funds - out	(2,019.69)	(11,847.52)	—	(13,867.21)	(7,161.33)
Excess of receipts over payments before other gains /	375.33	(4,306.74)	—	(3,931.41)	12,989.94
Net movement in funds after transfers	375.33	(4,306.74)	—	(3,931.41)	12,989.94
Reconciliation of funds					
Total funds brought forward	35,355.10	34,992.25	—	70,347.35	57,357.41
Total funds carried forward	35,730.43	30,685.51	—	66,415.94	70,347.35
Represented by					
Unrestricted					
General fund	35,730.43	—	—	35,730.43	35,355.10
Designated					
Cosy Cafe Fund	—	5,778.91	—	5,778.91	6,504.28
Fellowship Fund	—	632.27	—	632.27	415.77
Fife Voluntary Action Fund	—	15,327.97	—	15,327.97	—
Hugh Fraser Foundation	—	—	—	—	2,811.67
Jeffrey Charitable Trust	—	—	—	—	3,000.00
Maintenance of the Ministry Fund	—	1,200.14	—	1,200.14	2,300.06
Manse Letting Fund	—	6,757.87	—	6,757.87	11,511.15
Missionary Fund	—	122.50	—	122.50	50.00
Outreach Fund	—	384.58	—	384.58	529.58
Renew Wellbeing Cafe Fund	—	392.00	—	392.00	392.00
Reserve & Fabric Fund	—	45.00	—	45.00	7,433.47
Volunteer Support Fund	—	44.27	—	44.27	44.27
Totals	35,730.43	30,685.51	—	66,415.94	70,347.35

Buckhaven Baptist Church SCIO - SC053047 (formerly SC006862)

Statement of Balances as at 31st December 2024

	2024	2023
	£	£
<u>Unrestricted Funds</u>		
General Fund	35,730.43	35,355.10
 <u>Designated Funds</u>		
Missionary Fund	122.50	50.00
Fellowship Fund	632.27	415.77
Reserve & Fabric Fund	45.00	7,433.47
Manse Letting Fund	6,757.87	11,511.15
Outreach Fund (formerly Messy Church Fund)	384.58	529.58
Cosy Café Fund (formerly Safe Haven Café Fund)	5,778.91	6,504.28
Hugh Fraser Foundation Fund	-	2,811.67
Jeffrey Charitable Trust Fund	-	3,000.00
Volunteer Support Fund	44.27	44.27
Renew Wellbeing Café Fund	392.00	392.00
Maintenance of Ministry Fund	1,200.14	2,300.06
Fife Voluntary Action Fund	15,327.97	-
	<u>30,685.51</u>	<u>34,992.25</u>
 <u>Total Funds</u>	<u>66,415.94</u>	<u>70,347.35</u>
 <u>Represented by:</u>		
TSB Bank PLC: Cheque Account	-	59,781.40
TSB Bank PLC: Savings Account	-	10,565.95
Royal Bank of Scotland : Cheque Account	55,579.33	-
Royal Bank of Scotland : Savings Account	10,836.61	-
Cash in Hand	-	-
Total of Cash & Bank Balances	<u>66,415.94</u>	<u>70,347.35</u>

Note:

The Church has Property Assets as follows:

(There are no recent valuations, so figures stated are estimates by trustees)

Church Building & Hall, College Street, Buckhaven, KY8 1JZ £300,000

Manse, 6 Brown Street, Buckhaven, KY8 1JW £200,000

Approved by the Trustees and signed on their behalf by:



Buckhaven Baptist Church SCIO

Notes to the Accounts for the year ended 31st December 2024

Nature and Purpose of Funds

Unrestricted Funds

General Fund - through which the day-to-day income and running expenses of the Church are recorded.

Designated Funds

These are unrestricted funds set aside by the Church for specific purposes and projects.

Missionary Fund – for receipt and disbursement of monies designated for missionary work.

Fellowship Fund –for the benefit of any member of the fellowship in need or having a special occasion, to receive monies donated for floral decoration of the Church, etc. or other purposes at the discretion of the Deacons.

Reserve & Fabric Fund – for repairs and maintenance of Church & Manse buildings and equipment

Manse Letting Fund – for receipt and disbursement of monies received from letting out the Manse. Part of income is to be used towards the Pastor's stipend and the remainder for the upkeep of the Manse.

Outreach Fund (formerly Messy Church Fund) – for receipt and disbursement of monies for outreach projects.

Cosy Café Fund (formerly Safe Haven Café Fund) – for receipt of income and payment of expenses involved in the provision of food and friendship to members of the local community, particularly those who are in food poverty, and specifically again this year in response to the Cost-of-Living Crisis.

Hugh Fraser Foundation Fund –for receipt of Grant received from the Foundation, for expenses incurred in the purchase and disbursement of food etc., through the Food Bank.

Jeffrey Charitable Trust Fund –for receipt of Grant received from the Trust, for expenses incurred in the purchase and disbursement of food etc., through the Food Bank.

Volunteer Support Fund – for receipt of, and disbursement of, Funding for Volunteer expenses.

Renew Wellbeing Café Fund – for receipt of, and disbursement of, donations received for setting up 'Renew Wellbeing' Café.

Maintenance of the Ministry Fund –for the management of monies received towards the costs of maintenance of the Ministry.

Fife Voluntary Action (FVA) Fund – New Fund for receipt of Grant received from the FVA, for expenses incurred in the purchase and disbursement of food etc., through the Food Bank.

Trustee remuneration and expenses

██████████ is employed as Minister (part-time) of the Church and, as so, received a Net Stipend amounting to £12,051.36 over the Financial Year. He also received Travel Expenses (at 45p per mile) amounting to £65.70 and the Church paid Employers Pension Contributions of £1314.96.

No other remuneration or expenses were paid to the Trustees this year.

Analysis of receipts and payments
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Receipts						
<i>Donations, Legacies and similar incoming resources</i>						
1031 - Offerings	—	260.12	—	—	260.12	61.67
1032 - Gift Aid Offerings	9,265.00	—	—	—	9,265.00	8,500.00
1032A - GASDS Offerings	7,746.96	—	—	—	7,746.96	8,023.81
1032B - Other Offerings	860.00	—	—	—	860.00	1,255.00
1033 - Gift Aid Tax Refunds	2,208.15	500.00	—	—	2,708.15	2,684.06
1033A - G/Aid Small Donations Scheme Top -up Payments	1,965.35	25.87	—	—	1,991.22	1,985.26
1034 - Donations	—	498.54	—	—	498.54	1,165.21
1034A - Donations for Community Use	230.00	—	—	—	230.00	230.00
1034B - Donations towards Food Distribution	—	42.00	—	—	42.00	571.00
1034C - Donations through Website (PayPal)	0.79	—	—	—	0.79	—
1036 - Designated Offerings	—	317.60	—	—	317.60	169.58
1044 - Special Offerings	—	242.50	—	—	242.50	150.00
1046 - Gift Aided Donations	—	2,000.00	—	—	2,000.00	2,520.00
1054 - Funding Received from Trusts etc.	—	20,500.00	—	—	20,500.00	24,135.00
1056 - Food Bag Contributions	—	2,944.37	—	—	2,944.37	—
<i>Donations, Legacies and similar incoming resources Totals</i>	22,276.25	27,331.00	—	—	49,607.25	51,450.59
<i>Investments</i>						
1035 - Interest	275.87	—	—	—	275.87	104.87
<i>Investments Totals</i>	275.87	—	—	—	275.87	104.87
<i>Other income</i>						
1040 - Sundry Income	0.01	—	—	—	0.01	40.00
1043 - Manse Rental Income	—	7,700.00	—	—	7,700.00	8,400.00
1057 - Hall Lets for Community Use	1,485.00	59.76	—	—	1,544.76	—
<i>Other income Totals</i>	1,485.01	7,759.76	—	—	9,244.77	8,440.00
Receipts Grand totals	24,037.13	35,090.76	—	—	59,127.89	59,995.46
Payments						
<i>Activities in furtherance of the charity's objects</i>						
1502 - Ministers Expenses	65.70	—	—	—	65.70	88.20
1505 - Pulpit Supply & Travel	215.00	—	—	—	215.00	245.00
1507 - Church Insurance	1,642.28	—	—	—	1,642.28	1,573.38
1508 - Manse Insurance	454.85	—	—	—	454.85	433.98
1509 - Church Maintenance	—	16,230.79	—	—	16,230.79	8,360.82
1510 - Manse Maintenance	544.60	180.00	—	—	724.60	566.64
1511 - Scottish Baptist Fund	840.00	—	—	—	840.00	840.00
1512 - Donations (External)	75.00	1,136.14	—	—	1,211.14	1,049.71
1513 - Heat & Light	2,276.44	—	—	—	2,276.44	2,272.39
1514 - Cleaning	730.15	54.31	—	—	784.46	437.62
1516 - Print & Stationery	206.17	304.49	—	—	510.66	342.86

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1517 - Sundry Expenses	2.90	160.95	—	—	163.85	111.56
1520 - Piano Tuning	130.00	—	—	—	130.00	—
1521 - Copyright Licences	245.72	—	—	—	245.72	233.30
1526 - IT Equipment & Software	1,043.02	—	—	—	1,043.02	671.96
1526A - Purchase of Kitchen Equipment	16.92	1,063.74	—	—	1,080.66	323.99
1530 - Outreach Expenses	199.00	11,206.96	—	—	11,405.96	8,641.59
1531 - Donations (Internal)	—	50.00	—	—	50.00	70.00
1533 - Manse Letting Expenses	—	3,610.00	—	—	3,610.00	2,398.60
1536 - Special Events	220.00	—	—	—	220.00	285.00
1537 - Catering	—	59.76	—	—	59.76	115.20
1538 - Membership Fees (External)	172.00	—	—	—	172.00	167.00
1540 - Net Stipend	12,051.36	—	—	—	12,051.36	10,545.78
1540A - Payments to HMRC	46.56	—	—	—	46.56	11.16
1545 - BUGB Pension Fund - Employee	1,052.04	—	—	—	1,052.04	918.03
1546 - BUGB Pension Fund - Employer	1,314.96	—	—	—	1,314.96	1,147.47
1549 - BUGB Pension Fund Deficiency Contributions	2.00	—	—	—	2.00	12.00
1555 - Locum Minister (Retainer)	—	—	—	—	—	750.00
1555A - Locum Minister - Travel Expenses	—	—	—	—	—	165.60
1556 - Volunteer Expenses	—	395.81	—	—	395.81	834.90
Activities in furtherance of the charity's objects Totals	23,546.67	34,452.95	—	—	57,999.62	43,613.74
Support costs						
1539 - Church Telephone & Broadband	394.68	—	—	—	394.68	371.78
Support costs Totals	394.68	—	—	—	394.68	371.78
Expenditure on managing-administering the charity						
1553 - Independent Examination of Accounts	50.00	—	—	—	50.00	50.00
1554 - Building Work & Alterations	—	2,030.00	—	—	2,030.00	—
1557 - SCIO Restructuring	2,585.00	—	—	—	2,585.00	2,970.00
Expenditure on managing-administering the charity Totals	2,635.00	2,030.00	—	—	4,665.00	3,020.00
Payments Grand totals	26,576.35	36,482.95	—	—	63,059.30	47,005.52

Buckhaven Baptist Church SCIO - SC053047
Receipts and payments
Selected period: 01 January 2024 to 31 December 2024

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
<u>Breakdown of Unrestricted Funds</u>			
General Fund (Unrestricted)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Gift Aid Offerings		9,265.00	8,500.00
GASDS Offerings		7,746.96	7,718.64
Other Offerings		860.00	1,255.00
Gift Aid Tax Refunds		2,208.15	2,054.06
G/Aid Small Donations Scheme Top-up Payments		1,965.35	1,934.84
Donations		—	180.08
Donations for Community Use		230.00	230.00
Donations through Website (PayPal)		0.79	—
<i>Total Donations, Legacies and similar incoming resources</i>		<u>22,276.25</u>	<u>21,872.62</u>
Investments			
Interest		275.87	104.87
<i>Total Investments</i>		<u>275.87</u>	<u>104.87</u>
Other income			
Sundry Income		0.01	—
Hall Lets for Community Use		1,485.00	—
<i>Total Other income</i>		<u>1,485.01</u>	<u>—</u>
Total income and endowments		24,037.13	21,977.49
Expenditure			
Activities in furtherance of the charity's objects			
Ministers Expenses		65.70	88.20
Pulpit Supply & Travel		215.00	245.00
Church Insurance		1,642.28	1,573.38
Manse Insurance		454.85	433.98
Church Maintenance		—	20.00
Manse Maintenance		544.60	516.64
Scottish Baptist Fund		840.00	840.00
Donations (External)		75.00	85.00
Heat & Light		2,276.44	2,272.39
Cleaning		730.15	437.62
Print & Stationery		206.17	165.22
Sundry Expenses		2.90	100.00
Piano Tuning		130.00	—
Copyright Licence		245.72	233.30
IT Equipment & Software		1,043.02	305.98
Purchase of Kitchen Equipment		16.92	—
Outreach Expenses		199.00	336.00
Donations (Internal)		—	70.00
Special Events		220.00	285.00
Membership Fees (External)		172.00	167.00
Net Stipend		12,051.36	10,545.78
Payments to HMRC		46.56	11.16
BUGB Pension Fund - Employee		1,052.04	918.03
BUGB Pension Fund - Employer		1,314.96	1,147.47
BUGB Pension Fund Deficiency Contributions		2.00	12.00
Locum Minister (Retainer)		—	750.00
Locum Minister - Travel Expenses		—	165.60
<i>Total Activities in furtherance of the charity's objects</i>		<u>23,546.67</u>	<u>21,724.75</u>

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Support costs			
Church Telephone & Broadband		394.68	371.78
	<i>Total Support costs</i>	<i>394.68</i>	<i>371.78</i>
Expenditure on managing-administering the charity			
Independent Examination of Accounts		50.00	50.00
SCIO Restructuring		2,585.00	2,970.00
	<i>Total Expenditure on managing-administering the charity</i>	<i>2,635.00</i>	<i>3,020.00</i>
Total expenditure		26,576.35	25,116.53
Excess of Income and endowments over Expenditure		(2,539.22)	(3,139.04)
Transfers to/(from)		2,914.55	4,213.14
Brought forward balance		35,355.10	34,281.00
Total carried forward balance		35,730.43	35,355.10

Missionary Fund (Designated)

Income and endowments

Donations, Legacies and similar incoming resources

Donations	498.54	625.13
Designated Offerings	317.60	169.58
Special Offerings	242.50	150.00
	<i>Total Donations, Legacies and similar incoming resources</i>	<i>1,058.64</i>

Total income and endowments	1,058.64	944.71
------------------------------------	-----------------	---------------

Expenditure

Activities in furtherance of the charity's objects

Donations (External)	1,136.14	954.71
	<i>Total Activities in furtherance of the charity's objects</i>	<i>1,136.14</i>

Total expenditure	1,136.14	954.71
--------------------------	-----------------	---------------

Excess of Income and endowments over Expenditure	(77.50)	(10.00)
Transfers to/(from)	150.00	—
Brought forward balance	50.00	60.00
Total carried forward balance	122.50	50.00

Fellowship Fund (Designated)

Income and endowments

Donations, Legacies and similar incoming resources

Offerings	260.12	61.67
GASDS Offerings	—	168.10
G/Aid Small Donations Scheme Top-up Payments	6.38	35.64
	<i>Total Donations, Legacies and similar incoming resources</i>	<i>266.50</i>

Total income and endowments	266.50	265.41
------------------------------------	---------------	---------------

Expenditure

Activities in furtherance of the charity's objects

Donations (External)	—	10.00
Donations (Internal)	50.00	—
Catering	—	115.20
	<i>Total Activities in furtherance of the charity's objects</i>	<i>50.00</i>

Total expenditure	50.00	125.20
--------------------------	--------------	---------------

Excess of Income and endowments over Expenditure	216.50	140.21
Brought forward balance	415.77	275.56
Total carried forward balance	632.27	415.77

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Reserve & Fabric Fund (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Gift Aid Tax Refunds		500.00	5.00
Gift Aided Donations		2,000.00	20.00
Funding Received From Trusts etc.		—	6,200.00
<i>Total Donations, Legacies and similar incoming resources</i>		<i>2,500.00</i>	<i>6,225.00</i>
Other income			
Sundry Income		—	40.00
<i>Total Other income</i>		<i>—</i>	<i>40.00</i>
Total income and endowments		2,500.00	6,265.00
Expenditure			
Activities in furtherance of the charity's objects			
Church Maintenance		15,781.45	8,340.82
Print & Stationery		299.99	—
IT Equipment & Software		—	365.98
Purchase of Kitchen Equipment		—	20.99
Outreach Expenses		—	44.60
<i>Total Activities in furtherance of the charity's objects</i>		<i>16,081.44</i>	<i>8,772.39</i>
Expenditure on managing-administering the charity			
Building Work & Alterations		1,340.00	—
<i>Total Expenditure on managing-administering the charity</i>		<i>1,340.00</i>	<i>—</i>
Total expenditure		17,421.44	8,772.39
Excess of Income and endowments over Expenditure		(14,921.44)	(2,507.39)
Transfers to/(from)		7,532.97	1,165.97
Brought forward balance		7,433.47	8,774.89
Total carried forward balance		45.00	7,433.47

Manse Letting Fund (Designated)

Income and endowments			
Other income			
Manse Rental Income		7,700.00	8,400.00
<i>Total Other income</i>		<i>7,700.00</i>	<i>8,400.00</i>
Total income and endowments		7,700.00	8,400.00
Expenditure			
Activities in furtherance of the charity's objects			
Manse Maintenance		180.00	50.00
Manse Letting Expenses		3,610.00	2,398.60
<i>Total Activities in furtherance of the charity's objects</i>		<i>3,790.00</i>	<i>2,448.60</i>
Total expenditure		3,790.00	2,448.60
Excess of Income and endowments over Expenditure		3,910.00	5,951.40
Transfers to/(from)		(8,663.28)	(2,750.00)
Brought forward balance		11,511.15	8,309.75
Total carried forward balance		6,757.87	11,511.15

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Outreach Fund (Designated)			
Expenditure			
Activities in furtherance of the charity's objects			
Outreach Expenses		145.00	—
<i>Total Activities in furtherance of the charity's objects</i>		<u>145.00</u>	<u>—</u>
Total expenditure		145.00	—
Excess of Income and endowments over Expenditure		(145.00)	—
Brought forward balance		529.58	529.58
Total carried forward balance		384.58	529.58
Cosy Cafe Fund (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
GASDS Offerings		—	137.07
G/Aid Small Donations Scheme Top-up Payments		19.49	14.78
Donations		—	360.00
Donations towards Food Distribution		42.00	571.00
Funding Received From Trusts etc.		—	8,975.00
Food Bag Contributions		2,944.37	—
<i>Total Donations, Legacies and similar incoming resources</i>		<u>3,005.86</u>	<u>10,057.85</u>
Other income			
Hall Lets for Community Use		59.76	—
<i>Total Other income</i>		<u>59.76</u>	<u>—</u>
Total income and endowments		3,065.62	10,057.85
Expenditure			
Activities in furtherance of the charity's objects			
Church Maintenance		449.34	—
Cleaning		54.31	—
Print & Stationery		4.50	177.64
Sundry Expenses		—	11.56
Purchase of Kitchen Equipment		1,063.74	303.00
Outreach Expenses		1,989.21	5,510.91
Catering		59.76	—
Volunteer Expenses		395.81	—
<i>Total Activities in furtherance of the charity's objects</i>		<u>4,016.67</u>	<u>6,003.11</u>
Expenditure on managing-administering the charity			
Building Work & Alterations		690.00	—
<i>Total Expenditure on managing-administering the charity</i>		<u>690.00</u>	<u>—</u>
Total expenditure		4,706.67	6,003.11
Excess of Income and endowments over Expenditure		(1,641.05)	4,054.74
Transfers to/(from)		915.68	(304.17)
Brought forward balance		6,504.28	2,753.71
Total carried forward balance		5,778.91	6,504.28

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Hugh Fraser Foundation (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Funding Received From Trusts etc.		—	3,000.00
<i>Total Donations, Legacies and similar incoming resources</i>		—	3,000.00
Total income and endowments		—	3,000.00
Expenditure			
Activities in furtherance of the charity's objects			
Outreach Expenses		2,811.67	188.33
<i>Total Activities in furtherance of the charity's objects</i>		2,811.67	188.33
Total expenditure		2,811.67	188.33
Excess of Income and endowments over Expenditure		(2,811.67)	2,811.67
Brought forward balance		2,811.67	—
Total carried forward balance		—	2,811.67
Jeffrey Charitable Trust (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Funding Received From Trusts etc.		—	3,000.00
<i>Total Donations, Legacies and similar incoming resources</i>		—	3,000.00
Total income and endowments		—	3,000.00
Expenditure			
Activities in furtherance of the charity's objects			
Outreach Expenses		3,000.00	—
<i>Total Activities in furtherance of the charity's objects</i>		3,000.00	—
Total expenditure		3,000.00	—
Excess of Income and endowments over Expenditure		(3,000.00)	3,000.00
Brought forward balance		3,000.00	—
Total carried forward balance		—	3,000.00
Volunteer Support Fund (Designated)			
Expenditure			
Activities in furtherance of the charity's objects			
Volunteer Expenses		—	436.65
<i>Total Activities in furtherance of the charity's objects</i>		—	436.65
Total expenditure		—	436.65
Excess of Income and endowments over Expenditure		—	(436.65)
Brought forward balance		44.27	480.92
Total carried forward balance		44.27	44.27
Renew Wellbeing Cafe Fund (Designated)			
Brought forward balance		392.00	392.00
Total carried forward balance		392.00	392.00

Note	From To	01 January 2024 31 December 2024	01 January 2023 31 December 2023
Maintenance of the Ministry Fund (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Gift Aid Tax Refunds	—	625.00	
Gift Aided Donations	—	2,500.00	
<i>Total Donations, Legacies and similar incoming resources</i>	—	<i>3,125.00</i>	
Total income and endowments	—	3,125.00	
Excess of Income and endowments over Expenditure	—	3,125.00	
Transfers to/(from)	(1,099.92)	(824.94)	
Brought forward balance	2,300.06	—	
Total carried forward balance	1,200.14	2,300.06	
Fife Voluntary Action Fund (Designated)			
Income and endowments			
Donations, Legacies and similar incoming resources			
Funding Received From Trusts etc.	20,500.00	—	
<i>Total Donations, Legacies and similar incoming resources</i>	<i>20,500.00</i>	—	
Total income and endowments	20,500.00	—	
Expenditure			
Activities in furtherance of the charity's objects			
Sundry Expenses	160.95	—	
Outreach Expenses	3,261.08	—	
<i>Total Activities in furtherance of the charity's objects</i>	<i>3,422.03</i>	—	
Total expenditure	3,422.03	—	
Excess of Income and endowments over Expenditure	17,077.97	—	
Transfers to/(from)	(1,750.00)	—	
Brought forward balance	—	—	
Total carried forward balance	15,327.97	—	