

The Church of Scotland Limekilns Parish Church

Trustees' Annual Report & Accounts
Year Ending 31st December 2023



Congregation No: 241470
Scottish Charity No: SC002435

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Trustees' Annual Report

The trustees' present their annual report and financial statements of the charity for the year ended 31st December 2023. This Statement of Account(the combined Trustees' Annual Report and Financial Statements) has been prepared in accordance with the accounting policies set out in note1 to the accounts and complies with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment(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 Second Edition effective from 1st January 2019.

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Limekilns Parish Church – Serving the Community

Limekilns Parish Church serves the communities of Limekilns, Charlestown, Pattiesmuir and Crombie.

The Primary function of the Church is as a place of worship.

The Mission and Worship Group

We have been a busy group this year and one of our priorities has been to plan Congregation Led Services, encouraging members of the congregation to take part in worship - for example by reading the lessons, leading the congregation in prayer, or even giving a talk. One service which many people participated was a "Praise Service" in July where people chose hymns and bible verses/passages and spoke about why they made that choice.

We thank all who are so willing to do readings and lead prayers throughout the year. We organised services during the minister's holiday leave in July and October with members of the group leading worship and feedback was very positive – thank you to all who took part. I would also like to thank the talented musicians who accompany us every week and the sound desk team who enable the services to be screened live and later available on YouTube and listened to on the Church's website and available on CD.

Two of the group, Sandra, and Elaine, attended - and completed - a course called Weaving Worship, which is intended as an introduction to leading worship for people with little or no experience'. We gained a lot of information and are thankful for the experience - we look forward to using what we learned. As we move forward to join with the other five 'West Fife Villages' congregations in becoming one Parish, how we worship will inevitably change. We will share a ministry team of 2.5 full time equivalent posts so services will not always be led by a minister in each church. We do not know yet just how the future will look but exciting times lie ahead with more participation and leading from the congregations. Although there might be some feelings of loss, let us embrace any changes with enthusiasm and positivity - God will be with us throughout so look forward in faith.

Elaine Souter (Convener).

Mission, of course, extends beyond the church.

SU CLUB

On Wednesday lunchtimes, during term time, I go into the local school and together with another Christian and we run a SU (Scripture Union) group for children in P4upwards. This is really a joy and a privilege to meet with the many children who come along, and we are very grateful for this wonderful opportunity to meet with the children. We used to call ourselves the **JAFFA Club: Jesus a Friend for All.**

However, we are now called the **Parachute Club** as it is our meeting point in the hall and we have great fun playing games, sharing Bible stories, talking, and sharing with the lovely children who come along.

I have been doing this for many years, since 2007, and I still enjoy it and treasure this opportunity to get to know the boys and girls and share Good News about Jesus. May I ask that you remember us in your prayers and especially on Wednesdays! Thank you.

Mission Activities 2023

Under the auspices of the Community Engagement Group 2023 has been a remarkably busy year for our Mission activities and I would like to outline them here.

Under the leadership of Jackie McKenna, the Community Engagement group have been very inventive. The regular events conducted in 2023 were:

- Monthly Games Night attracting both young and old from the community.
- Mother and Toddlers group meeting weekly in the church hall.
- Friday Men's Club run by Jim Tucker.
- Village Voices Choir run by Janet Stoddart on a Tuesday evening.

During the year we also had the following:

- Presence at the Children's Gala.
- A Coronation Ceilidh in May.
- In Nov & Dec, our first Baby & Kids Clothing Exchange and Community Cinema
- A Village Showcase to promote all the village activities.





Into 2024

The group has many ideas for the year ahead including:

Unfortunately, an organised Jazz concert was cancelled in November due to an illness with the performers but is rescheduled for April.

Conversations on the Coast – a discussion evening on local historic traditions lead by a local knowledgeable personality.

Involvement again with the Gala but with our Sunday worship service held in a marquee on the green the following morning (ambitious!).

The church is also part of the West Fife Village Churches Mission Group called Mission Together and this is led by our good friend - Sandy Muirhead. This will give us an opportunity to work with other local churches and share ideas for our mission work in the community.

Regular activities in the Church, involving the wider community, are always encouraged.

THE WEDNESDAY TEAROOM

2023 season turned out to be yet another extraordinarily successful year. The experience of the post-Covid re-opening midway through 2022 meant the team was well up to standard at the kick-off in February 2023. Welcoming the 'regulars' who have supported us for many years (some from the very first session!) and those arriving for the first time, gave everyone immense satisfaction. It is what the Tearoom is all about, after all!

All always, the volunteers who make the Tearoom tick – approximately 30 people at present – are due an enormous 'Thank You'. So, thanks to the leaders; to the volunteers who wait at tables, top up coffees and teas and ensure visitors 'plates are well-stocked with our special home-baked comestibles; to the bakers who work their magic with flour and assorted magic ingredients, and to the men who put out and clear away the chairs and tables afterwards - you do a sterling job week after week. As always, we would welcome more volunteers for any of the tasks mentioned above, it's fun and it's rewarding. And as the costs of ingredients

spiral ever upwards, we would be grateful if you'd think of donating the occasional bag of flour or sugar or a box of eggs.



BABY AND TODDLER GROUP

We meet in the Church Hall on Tuesday morning, 9.15 -11.15, and we are now quite a thriving group, with many members!! We are a happy band of young parents and grandparents with newborn babes to young toddlers! We average about 10-15 families each week which is a lovely number. When we first started, we had about 5 or 6. It is a “drop-in session”; people come when they want; some come every week, some not! We charge £2 per adult and child and ask an extra £1 for additional children. We serve refreshments mid-morning and after “tidy uptime” we finish with a sing song! There are toys for all ages, activities, and lots of chatter! Most weeks there are three helpers on duty to help set the hall, tidy up at the end; prepare and serve the refreshments, act as ‘Welcomers’ and then being a friendly face for the adults and the children throughout the morning! All good fun! So much so that one of the team wants to say how much she enjoys being part of it all and would encourage others to come along too!! Is this something you could consider? As well as providing a place for parents and grandparents to come along with their young ones we also see it as a form of outreach and forming friendships and being a listening ear or an extra pair of hands to hold a baby is one way of showing how we care for one another! Showing love in action! However, at all times the Children and Babes are always the responsibility of the parents/carers. If you would like to join us, come along one Tuesday and/or look at the posters in the church.



MEN'S GROUP

The group meet in the church hall on Friday afternoon, between 2.00 and 4.00. They celebrated their 25th anniversary in 2022. The men play a variety of board and table games including pool, table football and darts. There is no charge, just a kitty to cover expenses and the occasional treat out! It is a very informal group and if you want to meet others for fun and games, with a cup of tea and good chats, you would be very welcome.



RAINBOWS, BROWNIES, AND GUIDES



Limekilns Rainbows, Brownies and Guides have all had an active and exciting year. Limekilns Guides along with independent Guides from all over Scotland had a much-anticipated camp at Auchengillan, on the north side of Glasgow. As well as more

typical camp activities, the guides enjoyed using the outdoor swimming pool. Guides love being out of doors and villagers may well have seen their cheery chalk art on the prom or spotted the frantic games of rounders in the park. Leader Clair stepped back this summer. Clair stepped into help on a short-term basis but enjoyed herself so much she stayed for 4 years! The guides greatly miss Clair and her young leader daughters Charlotte and Lexie. The guides are busy planning a jumble sale in the spring.

Brownies started 2023 with their first post pandemic pack holiday at Girlguiding Fife's residential centre at Balmullo near St Andrews. Brownies also enjoy being active outside. Beach campfires with singing and cooking bramble pancakes out of doors have been great fun for everyone. We also celebrated Eleanor gaining her Gold award, a first for a brownie from Limekilns.

Rainbows welcomes girls from age 4 to age 7. Rainbows love craft activities and leaders have enjoyed observing older rainbows helping the younger girls. Rainbows also love working on badges. Everyone at rainbows is looking forward to the return of their coffee morning on 9th March.

VILLAGE VOICES

Village Voices started in 2019. Up until then, the existing small church choir was augmented by a group of enthusiastic amateur singers from the villages who led the singing and provided choir items for the annual Service of Nine Lessons and Carols in the church. Enjoyment was such that they wanted to carry on singing during the year. We rehearsed weekly with the intention of putting on a concert in May 2020. We needed a name for the choir and so VILLAGE VOICES was born. Unfortunately, life changed dramatically for everyone in 2020 when the country was hit with the Corona Virus and virtually everything shut down. We could not meet for rehearsals and our concert had to be postponed. Thankfully, it did go ahead in May 2023, by which time the country had returned to normal. We raised the fantastic sum of £600 for church funds and performed to a very appreciative audience. To finish off the season we organised a "bring and share" evening in the church. This included impromptu entertainment and lots of fun and laughter. In December 2022 and 2023 the choir again led the singing for the Service of Nine Lessons and Carols but in 2023 we were delighted to be joined by Limekilns Primary School Choir under the direction of

Miss Miller. At the time of writing, the choir is about to begin rehearsals on a new programme of songs. Whether this results in another Spring concert we will have to wait and see. Village Voices is a community choir which currently numbers around 25 voices ranging from soprano to bass.

We rehearse in the church on a Tuesday evening at 7.30pm – if you are interested in joining.

Financial Review

As a church we are thankful to God for his provision throughout another year.

Income:

Income and donations have been generous this year. Most of our income comes from regular Standing orders, collections on a Sunday and multiple donations from the contactless card system. This system is well used not only for donations but also the Tea Room, coffees, office services and charity (agency) appeals. We have also been fortunate this year to have received several large donations during the year.

There was a decision taken by the Finance Group and the Kirk session to close 3 bank accounts which were generating less than 1% and holding a total of £10,638 and transfer the monies into the General fund. A decision would be taken later to reinvest if there are spare monies.

Regular Giving, Standing Orders and Open Plate was down approximately 6% from 2022 which was also down 12% from 2021. This is a result of reducing numbers due to people becoming older and moving away or having died.

However, on a positive note – general donations have increased by approximately 45% this is due to several large donations from a variety of givers. This has also helped to increase our Gift Aid tax recovered by 28% a rise of £3161 from 2022.

The Tea Room has been an outstanding success this year and a big thank you goes to the team who give freely of their time and baking every Wednesday and at special events such as, past church members funerals, etc. Income has increased by 17% to £11,254.

The team are also developing more community use and involvement of the church and its facilities. This includes – Toddlers, the Men's Group, Yoga, the Gilber and Sullivan society, Girl guides and Brownies, local councillor surgeries, also hosting events such as Wildlife Exhibition and the marine Band– this has generated an increase of 39% from 2022.

Total income for the year was £90,690 compared to £76,340 in 2022, however £10,638 came from our reserves in underperforming Bank Accounts.

Although Income has increase in the last two years 2022 and 2023 there has been a sharp decrease from 2019, 2020 and 2021.

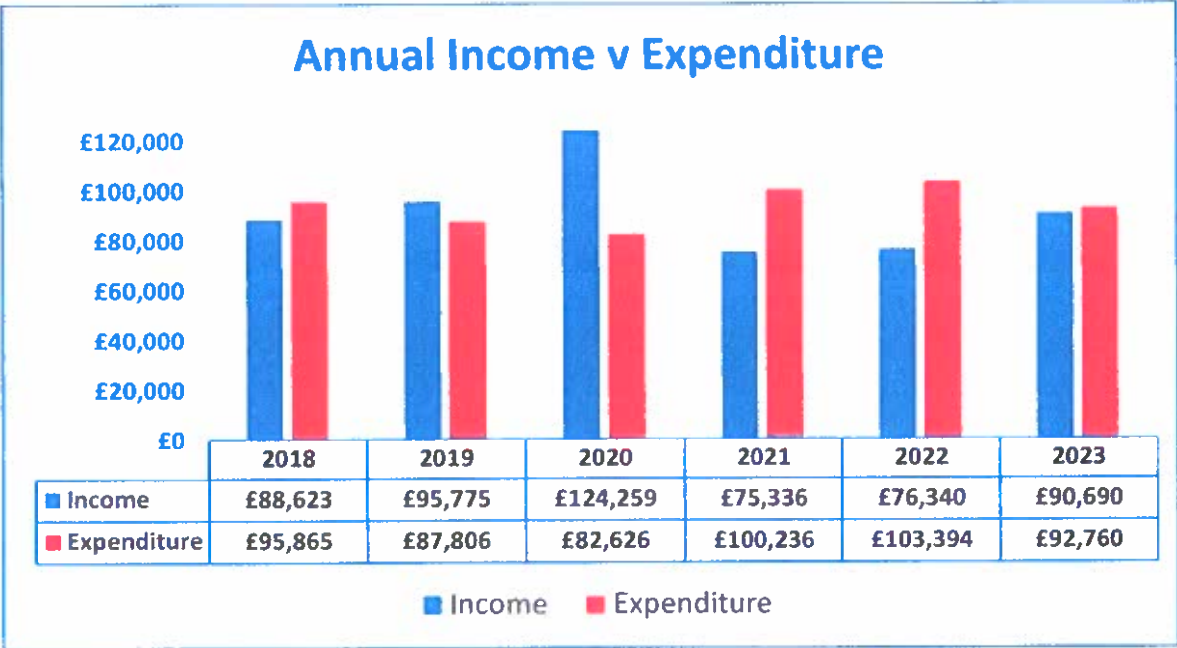
Expenditure

Expenditure has decreased – to £92,760 in 2023 from £103,394 in 2022. However, maintenance continues to be a large part of our expenditure – 19% approximately £18,000. This was spent repairing windows, roofing in the Church Hall and Manse, Church boiler repairs, Electrical Fuse Box replacements, AV equipment in the Church to enable streaming

of services. Gas and Electricity costs increased with the general increase in UK fuel costs. Council Tax and building insurance increased by £1400 from 2022.

It was agreed by Kirk Session that we would reduce the number of Designated and Restricted funds to simplify the financial activities on a monthly basis. The Restricted funds that would be retained are – The Minister’s Discretionary Fund - £735 and the Flower Fund - £313. The remaining lesser amounts of monies in four specific funds - Fabric Fund, Café Church, Toddlers and Tea Room Tablecloths would be consolidated into the General Fund.

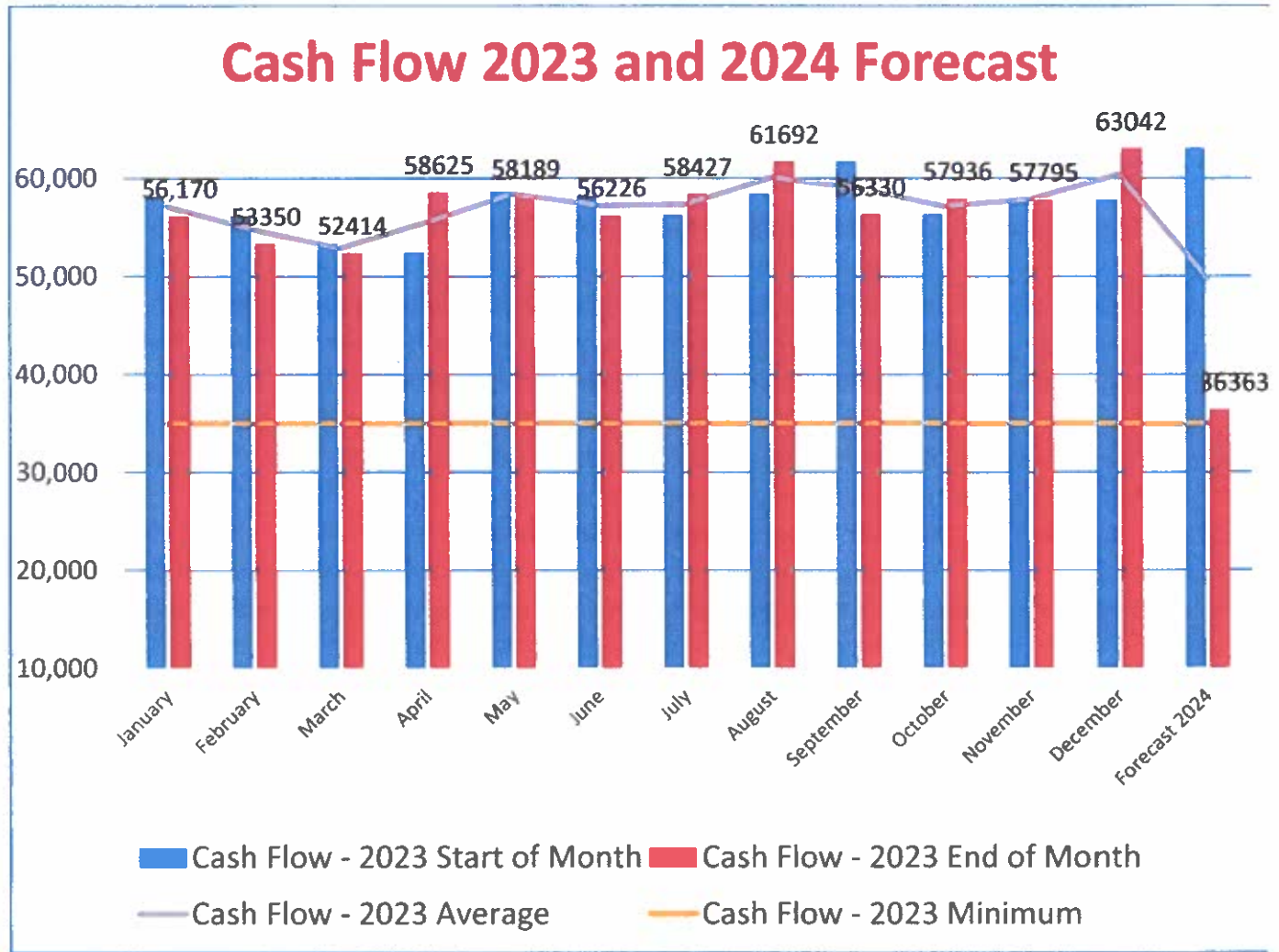
Below is a comparison of year-on-year Income and expenditure:



The above graph shows the Income and expenditure from 2019 to 2023. The budgeted figures for 2024 is forecasting increased spending on necessary Church and Manse Maintenance however, this together with a forecast decrease in Members Giving and Voluntary donations creates an overall decrease in our reserves – Forecast Income £76,950 and £104,829 expenditure.

Reserves Policy

The Trustees’ policy to hold reserves is reviewed annually and is set at a level of approximately 3 month’s expenditure to protect against lower income and unplanned expenditure, especially on Maintenance. In addition, due to the nature of timing of income and expenditure the church needs to be able to cope with a negative cash flow in most months and have reserves of a level that will allow the cumulative effect of the negative cash flows.



Risk Management

The Trustees have considered the major risks facing the church, together with strategies and plans to manage and mitigate the risks. The main risks that the Trustees consider material are:

1. Reduction in Members Giving income due to an ageing congregation, the plan is to:
 - a. Remind the Kirk session and Congregation of the implications of reduced revenue and appeal for increases in Standing Orders and donations.
 - b. Continue with the strategy to encourage external groups to use the facilities of the church and build on the current business.
 - c. Encourage additional helpers to the Toddlers to increase numbers – also to review pricing.
2. Increased Maintenance Expenditure:
 - a. Increase revenue as per Point 1 above!
 - b. Take out a loan against the Manse to cover the maintenance plans for the next two years. If the minister retires during this time, then the manse may be sold, subject to Legal Conditions and West Fife Churches developments, and the loan subsequently paid back.

Structure, Governance and Management

Governing Document

The Church is a registered charity, number SC002435 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.

Recruitment and Appointment of Trustees

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

Trustee Expenses

The only Trustee receiving expenses is the Minister for Travel Expenses – these are detailed in the Expenditure Figures. Council Tax for the Manse is paid by Limekilns and Cairneyhill make a 26% contribution, as the Minister is shared with both churches – this is detailed in Page 22, Cairneyhill Contribution.

The Treasurer does not receive any remuneration from the Church.

Organisational Structure

The Kirk Session which meets ten times a year is responsible for all matters both spiritual and temporal, and it is chaired by the Minister. Authority and responsibility are delegated to

the Treasurer, the Property Convener, the Finance Subgroup, and the Employment Groups as appropriate.

Reference and Administrative Information

Charity Name: Limekilns Parish Church Charity

Registration Number: SC002435

Congregation Reference No: 241470

Principal Office: Church Office, 8 Church Street Limekilns, KY11 3HT

Trustees at date of approval of Annual Report and Accounts

Blanchflower, Mrs Claire	Lamont, Mrs Deirdre	Riley, Mrs Morag
Burton, Miss Samantha J.	Lamont, Mr James	Souter, Mr David
Donnelly, Mrs Mary L. P.	Leighton, Mr Duncan J.	Souter, Mrs Elaine
Dreyer, Mr H. Peter	Lindsay, Mrs Jennifer	Stoddart, Mr Charles
Grant, Mrs Karen	Mason, Mr Keith S	Taylor, Mrs Christine A.
Grant, Rev. Norman M.	Oliver, Mrs Pat	Watt, Mrs Mary
Hamilton, Mrs Susan	Peebles, Mrs Sandra	Wilson, Mrs Linda
Kirkpatrick, Mrs Eileen		

Principal Office-bearers

Minister:	Rev Norman M Grant
Session Clerk:	currently vacant
Church Treasurer:	Mr David Blyth
Independent Examiner:	Mr D Rowe
Nominated Bank:	The Royal bank of Scotland, 52-54 East Port, Dunfermline KY12 7HB

Church Membership:

The church roll on 31st December 2023 was 190, in 2022 it was 198 and in 2021 it was 200 – showing a steady decrease in numbers and subsequently income. The figure for 2023 includes deaths within the congregation and people who have moved away from Limekilns or have moved to care homes.

Statement of Trustees' Responsibilities

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 preparing fully accrued accounts requires the trustees to prepare financial statements for each fiscal year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the applicable 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)

Approved by the Trustees on 5th March 2024 and signed on their behalf by:



----- Rev Norman M Grant, Trustee.

Limekilns Parish Church, SC002435

LIMEKILNS PARISH CHURCH
SCO02435
INDEPENDENT EXAMINER' REPORT
For the Year ended 31st December 2023

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 17 to 26.

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 consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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 and
to prepare accounts which accord with the accounting records and 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.



David A Rowe FCMA CGMA
Small Business Support
19 Uppergreens, Auchtermuchty KY14 7BX

Statement of Financial Activities

For the year ended 31st December 2023

	01 January to 31st December 2023		01 January to 31st December 2022		
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds	Total Funds
Income from:					
Donations and Legacies	64934	807	57306	2061	59367
Income from charitable activities	4881		1521		1521
Other trading activities	19943		15446		15446
Investments	125		5	1	6
Other Income	-		0		0
Total Income	89883	807	74278	2062	76340
Expenditure on:					
Raising funds	962		817	11	828
Expenditure on charitable activities	90347	1451	99641	2925	102566
Total Expenditure	91309	1451	100458	2936	103394
Net income/(expenditure resources before transfer	-1426	-644	-26180	-874	-27054
Transfers					
Gross transfers between funds - in					-
Gross transfers between funds - out					-
Other recognised gains/losses					
Gains/losses on investment assets					
Gains on revaluation, fixed assets, charity own use					
Net movement in funds	-1426	-644	-26180	-874	-27054
Reconciliation of funds					
Total funds brought forward	60836	4307	87016	5181	92196
Total Funds carried forward	59410	3663	60836	4307	65143

Balance Sheet

As at 31st December 2023

	1 January to 31st December 2023		1 January to 31st December 2022			
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Current Assets						
Debtors				3617	20	3637
Cash at Bank and in Hand	59410	3663	63073	64229	4617	68846
	59410	3663	63073	67846	4637	72483
Liabilities						
Creditors falling due within one year				-7010	-330	-7340
Net Current Assets	0	0	0	60836	4307	65143
Total Assets less Current Liabilities	59410	3663	63073	60836	4307	65143
Liabilities due after one year						
Total Net Assets/(Liabilities)	59410	3663	63073	60836	4307	65143
Funds of the Church						
General Unrestricted Funds	51097		51097	54235		54235
Designated Funds	8313		8313	6601		6601
Restricted Funds		3663	3663		4307	4307
Total Funds of the Church	59410	3663	63073	60836	4307	65143

These accounts were approved by the Trustees on the 5th March 2024, and signed on their behalf by:



Rev Norman M Grant,
Trustee



David Blyth, Treasurer

Analysis of Income

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Donations						
Standing Orders and Offerings	38498		38498	40236		40236
Weddings and Funerals	1190		1190	1455		1455
Other Donations	13757	807	14564	4314	1817	7586
Congregational organisations	0	0	0	300		300
Legacies	0	0	0	143		143
Gift Aid	11489		11489	10242	244	10486
Grants	0	0	0	616		616
Total Donations	64934	807	65741	57306	2061	59367
Income from Charitable Activities						
Life and Work	540		540	554		554
Holiday Club	0		0	28		28
Toddlers /Men's club	1383		1383	923		923
Other	0		0	16		16
Contribution from Cairneyhill	2958		2958			
Total Income Charitable Activities	4881	0	4881	1521	0	1521
Other Trading Activities						
Office Services	517		517	241		241
Bazaar	3811		3811	3387		3387
Tea Room	11368		11368	9374		9374
Use of Premises	2684		2684	2368		2368
Other Fundraising	1207		1207	76		76
Church Maint Refund	325		325	0		0
Misc	31		31	0		0
Total Other Trading Activities	19943	0	19943	15446		15446
Investment Income						
Fund Transfer from 121	125		125	0		0
Deposit Interest	0		0		1	1
Bank Interest	0		0	5		5
Total Investment Income	125	0	125	5	1	6
Total Income	89883	807	90688	74278	2062	76340

Analysis of Expenditure

	2023		2022	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	Total	Total	Total	Total
Charitable Activities				
Ministries & Mission	37355		45321	
Presbytery Dues	1257		1249	
Ministers Travel Expenses	1251		1206	
Manse Council Tax	3534		3370	
Manse Maintenance	4123		8008	
Manse Gas Maintenance	288		0	
Salary Costs - Secretary + Cleaner=Pension	13654		11946	
Maintenance Church	10600	539	9997	
Maintenance - Gas Church + Gelllet	827		404	
Maintenance Organ	696		0	
Utilities - Energy	3430		3896	
Insurance	4075		3821	
Church Office Expenses	3623		3082	
Life and Work	602		576	
Choir/Music/Organist Supply	3525		4905	
Worship & Outreach & Training	108		383	1299
Finance Management Fees	840		3758	
IE's Fee	180		200	
Gifts/Christian Aid	379		0	
Activities	0		0	1626
Cairneyhill Contribution	0		-2480	-2481
Wreaths and Flowers	0	912	0	0
Cost of Charitable Activities	90347	1451	99641	2925
	91798		102566	

Cost of Raising Funds

Offering Envelopes & Dona	237	237	180	180
Bazaar	600	600	7	7
Bank/Misc Costs	0	0	17	11
Tea Room Expenses	0	0	613	613
Fundraising/Community Expenses	125	125	0	0
		0		
Cost of Raising Funds	962	0	817	11
				828
Total Expenditure	91309	1451	100458	2936
				103394

Cairneyhill Contribution

Limekilns Parish Church shares Ministerial and Manse expenses with Cairneyhill. Cairneyhill contribute 26% of the costs – this equation is averaged over 5 years.

The Contribution is as follows:

	2023		2022			
	Total Cost Incurred	Cairneyhill Contribution	Limekilns Net Expense	Total Cost Incurred	Cairneyhill Contribution	Limekilns Net Expense
Pulpit Supply	0	0	0	0	8	-8
Manse Telephone	0	0	0	649	156	493
Manse Insurance	792	206	586	781	180	601
Manse Gas Maintenance	288	75	213	307	75	232
Manse Maintenance	4123	1072	3051	7700	1227	6473
Manse Council Tax	3534	919	2615	3370	834	2536
	8737	2272	6465	12807	2480	10327

Staff Costs

	2023	2022
Salaries and Wages	13273	11856
Pension Contribution	381	90
Staff Training	60	0
Total	<u>13714</u>	<u>11946</u>

Staff Numbers

Secretary	1	1
Cleaner	1	1
Total	<u>2</u>	<u>2</u>

Agency Collections for 3rd Parties

	2023	2022
	£	£
Pakistan Flood Appeal	0	273
Foodbank	0	123
Ukraine Support Fund	119	0
Turkey/Syria	222	0
Foodbank - April	193	0
Foodbank - July	102	0
Raymond Fernie Foundation	159	0
Total	<u>795</u>	<u>396</u>

Movement of Funds

	As at 1st Jan 2023			As at 31st Dec 2023			As at 1st Jan 2022			As at 31st Dec 2022		
	Incoming Resources	Outgoing Resources	Transfers	Incoming Resources	Outgoing Resources	Transfers	Incoming Resources	Outgoing Resources	Transfers	Incoming Resources	Outgoing Resources	Transfers
Restricted funds												
Building Repairs	2223	539	-	1684			2222	1			2223	
Flower Fund	439	912		334			840	738			439	
Ministers Discretionary Fund	735			735			735				735	
Café Church	777			777			940				777	
National Giving Day	0			0			430				0	
Christian Aid	0			0				75			0	
Ukraine Support	119			119				1248			119	
Small Restricted Funds	14			14			14				14	
Total Restricted Funds	4307	807	0	3663	1451	0	5181	2062	-2936	2062	-2936	4307

Unrestricted Funds

General Fund	54235	89404	1425	51097	88624	1425	86391	73355	-82711	-22800	54235
Toddler Fund	839	479	-1304	0	14	-1304		923	-84		839
Designated Fabric Work	5137			7809	2671				-17663	22800	5137
Designated New Building Fund	625		-121	504			625				625
Total Unrestricted Funds	60836	89883	0	59410	91309	0	87016	74278	-100458	0	60836
Total Funds	65143	90690	0	63073	92760	0	92197	76340	-103394	0	65143

Purpose of Restricted Funds

Ministers Discretionary Fund – this fund is to be used at the Minister’s discretion specifically for the work of the Church in the community.

Flower Fund – This fund holds donations given specifically for the provision of flowers in the Church.

New Restricted Funds - will be created as the need arises and given the appropriate designation of Restricted.

Notes to the financial statements

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

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

Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with 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) 2nd Edition, issued on October 2019 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). The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

a) Funds

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 therefrom 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 funds.

b) Income

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made. Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, when any conditions attached to the income have been met (performance or timing conditions), when the amount can be quantified with reasonable accuracy and when it is more likely than not that the income will be received. Where incoming resources have related expenditure the incoming resources and related expenditure are reported at gross. Amounts received by the charity as agent are not included in the SOFA. This includes amounts of money collected in a retiring offering or a fundraising event for a specific charity. A full list of these collections is listed on Page 22.

c) Interest Receivable

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

d) 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 congregation 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.

e) Volunteers

No amounts are included in the financial statements for services donated by volunteers, although the church values the work of its volunteers immensely.

f) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation to pay out resources. The charity is not registered for VAT and resources expended include attributable VAT which cannot be recovered.

g) Tangible Fixed Assets

The charity has a right to occupy and use for its charitable purposes, certain tangible fixed assets, including the Church and Church Hall, Gelliet Hall and Manse, are vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure on the

repair, maintenance and refurbishment of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. The General Trustees include the figures as donations to them in relation to increasing asset values where appropriate. The charity also has a long-term tenancy agreement for use of the Gellet Hall. No rent is payable for this lease. Other purchased fixed assets are capitalised when the cost is over £15,000.

h) Debtors

All debtors are measured at transaction value.

i) Loans & Creditors

Loans from Church of Scotland are recognised at present value, using figures provided by the Church of Scotland. All other loans and creditors are measured at transaction value.

