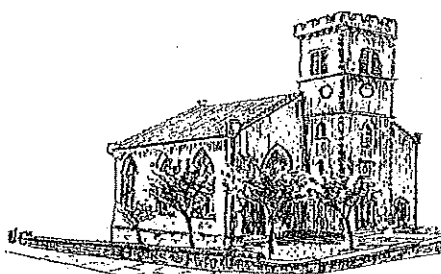


- THE CHURCH OF SCOTLAND -

**PATHHEAD PARISH CHURCH
KIRKCALDY**

Congregation Ref. 251510



**CONGREGATIONAL ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 2025**

Charities Ref: SC002858

Trustees' Annual Report Year ended 31 December 2025

The trustees present the annual report and accounts for the Pathhead Parish Church of Scotland, Kirkcaldy for the year ended 31 December 2025

Reference and Administrative Information

Charity Name:	Pathhead Parish Church of Scotland, Kirkcaldy
Charity Registration Number:	SC002858
Congregation Reference No:	251510
Contact Address:	The Church Office Harriet Street Kirkcaldy Fife KY1 2AG

TRUSTEES

Kirk Session

R Barclay**
S Clachers**
A Deas**
E Duncan**
D Duncan
H Galloway
K Glachan
G Grubb
S Harper
M Horn**
A Hugh**
L Hugh**
M Kelly**
P Martin
N Mitchell
J Mitchell
H Mackenzie**
R Oliphant**
K Samson
A Scott**
M Snaddon**
K Walker**

Elders are Ordained for life, however the Church of Scotland allows for those Elders who can no longer fulfil the wide-ranging duties of an Elder, to move to a 'non-active' list and assume the status of Emeritus Elder. Such Elders may, at some future date be invited to return to full membership of the Kirk Session.

** Also member of Congregational Board

Congregational Board

E Brown
J Cargill
E Cockburn
G Cox
M Paterson
D Steedman
G Suttie
M Taylor

Permanent members

S Clachers
A Deas
A Hugh
L Hugh
M Kelly
R Oliphant

Principal Office-bearers

Minister	Rev A C Donald, BD, DPS#
Session Clerk	L Hugh
Depute Session Clerk	A Deas
Clerk to the Board	R Oliphant
Church Treasurer	M Kelly

Independent Examiner

Giorgio Coppola, *Chartered Institute of Management Accountants*
56 BarnCraig Street
Buckhaven
Fife
KY8 1JF

Bankers

Royal Bank of Scotland
Kirkcaldy Branch
23/25 Rosslyn Street
Kirkcaldy
Fife
KY1 3HW

Also Trustee – Moderator of Kirk Session

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are considered to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must, if they wish, seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Minister and meets six times in a year, or as required. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session, which meets ten times a year, or as required, is responsible for spiritual affairs within the church.

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.

Pathhead Parish Church, situated in the east end of Kirkcaldy, has a congregation of some 261 members. Worship is normally at 11 am on Sunday mornings, and offers a mixture of traditional and modern, with praise being led by an organist along with occasional videos. Approximately 85 attend each Sunday, with many continuing fellowship over tea and coffee in the large hall at the close of the worship. Visitors are assured of a warm welcome from the Minister and members of the Welcome Team on duty. Evening services would normally be held on an ad-hoc basis in conjunction with neighbouring congregations, particularly during the various seasons of the Church's calendar. Further details of the congregation can be found on the website (www.pathheadparishchurch.co.uk). There is also a Facebook page to facilitate communication with those who attend "Messy Church".

Services are also offered online on Zoom with a link supplied on the website to all those who have internet connection to view on YouTube.

Although Church membership tends towards the middle-aged/elderly, some 130 young people would normally involve themselves in the routine of the Church, through the various Youth Organisations, i.e. Boys Brigade, Rainbows and Brownies. Other activities for children include the monthly Messy Church Sunday afternoon for children and their parents or grandparents.

The Church is very much part of the community, and the Minister is Chaplain to two nearby schools – one Secondary which includes a department for pupils with Special Needs and one Primary. The large suite of halls normally hosts meetings and events for Church and Community Groups alike, who enjoy their activities in a safe, secure and comfortable environment.

Pathhead Christian Outreach, established in 2006, provides a daily meals service to some 25 homes in the Parish and its environs delivering freshly cooked food to elderly housebound customers. The Café St Clair, situated in one of the church halls is a restaurant facility which seats 40 and serving approximately 100 meals per week. Primarily both the meals delivery and the Café are staffed by four salaried people and a dedicated group of volunteers, from both within and outwith the congregation. A Management Committee, comprising Office Bearers and members of the Kirk Session, Café/Outreach volunteers, and chaired by the Minister, oversees the wider management of the initiative.

Over the last year, the long-established Summer and Christmas Fairs, held principally to raise funds for the upkeep of the fabric of the Church, have continued to be held along with many successful social events and charity events. All were well supported by the local community.

Achievements and Performance during 2025

- Community outreach through the delivery of meals to elderly housebound in the Parish has continued as an essential service.
- We participated in the local Warm Spaces initiative, opening one of the halls for tea/coffee and cake along with board games, chat and fellowship.
- Kirkcaldy Foodbank project has benefitted from a monetary contribution and a drop off area is provided for food donations.
- Poppy Scotland and the R.A.F Benevolent Fund received donations following a retiring offering.
- Donations were made to Christian Aid and Disasters Emergency Committee appeals.
- A retiring offering was taken at our Christmas Eve Service and money sent to Fife Women's Aid.
- A Christmas 'shoebox' collection for Blythswood Trust took place, where gifts of clothing, toys, toiletries, etc. are distributed to those in need in the wider world. A total of 86 boxes were prepared by congregation members and passed on to Blythswood.
- UNICEF Jars of Grace were collected and £400 sent to support their work.
- A Gift Service took place at Christmas and 113 parcels for children and adults were given to Women's Aid for distribution to those homes identified as in need.
- We welcomed a local primary school who held their Easter, Harvest and Christmas services in the church. All services were very well supported by family members and friends.
- Messy Church meets monthly with 30/35 attending regularly.
- The Church took part in Doors Open Day in September and included displays of the history and activities of the church over its 200 years. There was also a Lego trail for children.
- A Summer Fair was held in June and a Christmas Fair in December, both being well-attended by church members and members of the local community.
- Regular social events were held including a Scottish night, Quiz Night fundraiser for Guide Dogs Scotland and Kingdom Brass concert.

While in-house fundraising is fundamental to the life of any Church, the congregation of Pathhead is always supportive of the needs of others, whether it be the wider community, national or international and Pathhead has supported others in 2025 by raising £3150 as detailed in Note 7.

Of necessity, statistical information forms an integral part of any Annual Report, and the following reflect some core figures in respect of both the Minister and congregation:-

Statistics

Number on Roll as at 01/01/25 **258**

Number deducted during year

By Death	9
By Certificate	0
Otherwise	0
	- <u>9</u>

Number added during year

By Profession of Faith	1
By Certificate	9
By Resolution of Session	2 <u>+12</u>

Number on Roll as at 31/12/2025 **261**

During the year there were

Baptism	0
Weddings	0
Funerals	9

Financial Review

The principal source of income is from Freewill Offerings, Open Plate, Standing Orders, Donations and additional Gift Aid contributions. Our total givings in 2025 increased by £13,958 over 2024 due to an increase in offerings and associated gift aid following a Giving Day appeal, along with a grant and an increase in donations. Offerings with associated gift aid increased by 13%. Income from the hire of church halls and fundraising also continued to rise in 2025.

The year ended with a surplus of funds of £16,129.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the total unrestricted funds held were £97,975 of which £7,476 has been designated for the Christian Outreach initiative, £1,200 for the Guild, £2,615 for Pathfinders and £30,316 for Fabric leaving unrestricted Church funds of £56,368. This is split between various other smaller designated funds and the general fund of £37,231 with the remaining balance of £15,121 being held in reserve.

The church also held £9,925 restricted funds which have been provided for the purposes specified in Note 6.

Statement of Trustees' Responsibilities

Charity law requires the 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 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;
- 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; and
- 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. 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.

Approved by the Trustees and signed on their behalf,



Linda Hugh
Session Clerk

Date: 3rd March 2026

Pathhead Parish Church of Scotland, Kirkcaldy
SCO02858
Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts as presented on pages 9 to 14 of this Congregational Accounts document with those records.

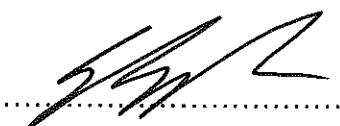
The Treasurer has included in the accounts funds of the Church Guild, Pathfinders and Pathhead Christian Outreach. These groups each have a Management Committee accountable to the Kirk Session, their own Treasurer and Independent Examiner. I have not carried out any examination of the accounts produced by these groups except to ensure that they have been properly incorporated within these accounts.

It also includes consideration of any 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006.
- the accounts do not accord with those records.
- the statement of account does not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006.



Giorgio Coppola, *Chartered Institute of Management Accountants*
56 BarnCraig Street
Buckhaven
Fife
KY8 1JF

Date: 24/03/2026

Pathhead Parish Church of Scotland, Kirkcaldy

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.

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 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

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 and when the amount is received.

Resources expended

Expenditure is recognised as paid.

Pathhead Parish Church of Scotland
Receipts and Payments Account
Year ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Incoming Resources						
Incoming resources from generated funds						
Donations and Legacies	1	76,543	2,189		78,732	65,417
Charitable activities	2	89,573	2,610		92,183	81,990
Other trading activities	3	24,759			24,759	24,206
Bank Interest		935			935	1,187
Total Income		191,810	4,799		196,609	172,800
Resources Expended						
Costs of generating funds	4	182			182	73
Charitable activities		176,875	2,965		179,840	182,215
Governance Costs		0			0	0
Other Payments		458			458	3,702
Resources Expended		177,515	2,965		180,480	185,990
Net incoming/ outgoing resources before transfers		14,295	1,834		16,129	(13,190)
Transfers between funds	6	1,660	(1,660)		0	0
Net movement in funds		15,955	174		16,129	(13,190)
Total funds brought forward		82,020	9,751		91,771	104,961
Total funds carried forward		97,975	9,925		107,900	91,771

Pathhead Parish Church
Statement of Balances at 31st December 2025

Bank and Cash

	RBS Treasurer Account	RBS SIB Account	Pathfinders	Outreach	Guild	Total
Opening balance	1,043	78,579	2,615	8,092	1,442	91,771
Money In	171,486	75,836	0	89,536	4,606	341,464
Money Out	171,161	63,100	0	86,226	4,848	325,335
Closing Balance	1,368	91,315	2,615	11,402	1,200	107,900

Assets

The Church has no investments at this time

Gift Aid Receivable £0

Liabilities

The Church had no liabilities at the year end.

The accounts were approved by the Kirk Session and Congregational Board on

Date:

Signed for and on behalf of the Kirk Session and Congregational Board:

..... *Linda Bligh* Session Clerk

..... *Margaret Thelma* Treasurer

Date: *3rd March 2026*

Pathhead Parish Church
Notes forming part of the financial statements
Year ended 31st December 2025

Note 1 Voluntary Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Donations and legacies					
Envelopes	10,756			10,756	16,570
Standing Orders (non Gift Aid)	2,909			2,909	1,705
Standing Orders (Gift Aid)	39,725			39,725	27,150
Open Plate	4,843			4,843	5,749
Tax Recovered on Gift Aid	12,010			12,010	10,866
Legacies	0			0	0
Grants	2,600			2,600	0
Other donations	3,700			3,700	545
Retiring Collections	0	2,189		2,189	2,832
	76,543	2,189		78,732	65,417

Note 2 Income from charitable activities

Weddings and Funerals	1,695		1,695	1,530
Charity Fundraising	0	610	610	0
Christian Outreach	83,869	2,000	85,869	76,813
Church Guild	3,651		3,651	3,597
Messy Church	358		358	50
	89,573	2,610	92,183	81,990

Note 3 Income from Other Trading Activities

Use of church halls	17,063		17,063	15,375
Fundraising	6,103		6,103	5,705
Events	1,513		1,513	2,175
Printing	80		80	15
Other Income	0		0	936
	24,759		24,759	24,206

Pathhead Parish Church
Notes forming part of the financial statements
Year ended 31st December 2025

Note 4 Expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Costs of Generating Funds					
Offering Envelopes	85			85	73
Giving Day	97			97	0
	182			182	73
 Charitable Activities					
Giving to Grow	40,486			40,486	37,894
Presbytery Dues	1,589			1,589	1,589
Minister's expenses	2,188			2,188	1,806
Pulpit Supply	0			0	800
Organist/organist supply	1,650			1,650	0
Fabric & Maintenance	15,350			15,350	24,350
Manse Council Tax	3,905			3,905	3,615
Electricity & Gas	14,892			14,892	18,331
Insurance	5,623			5,623	5,295
Church Office Expenses	2,472			2,472	1,642
Licences	1,213			1,213	1,411
Photocopying expenses	887			887	858
Other expenses	41			41	537
Organ	0	210		210	162
Gifts & Donations	0			0	18
Retiring Collections	0	2,029		2,029	3,354
Messy Church	14			14	0
Events	171	668		839	1,189
Church Guild	3,893			3,893	3,109
Christian Outreach	82,501	58		82,559	76,255
	176,875	2,965		179,840	182,215
 Governance Costs					
Independent Examiner				0	0
	0	0	0	0	0
 Other Payments (Purchases)					
Photocopier					2454
Washing Machine					330
Lawn Mower					119
PC for Worship					799
Digital Giving Machine	458			458	0
	458	0	0	458	3,702

Pathhead Parish Church
Notes forming part of the financial statements
Year ended 31st December 2025

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers' stipends and employer's contributions for National Insurance, pension and housing and loan fund. Ministers' stipends 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 £32,433 and the maximum stipend, in 5th and subsequent years of service, was £39,856.

Note 5 Trustee Remuneration and Related Party Transactions

	2025	2024
Minister's Travel	1,575	930
Manse Telephone	613	876
Manse Council Tax	3,905	3,615
	6,093	5,421

No trustee or person related to a trustee had any interest in any contract or transaction entered into by the charity during the year.

Note 6 Movements in Funds

	At 1st January 2025	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2025
Restricted Funds					
Youth Fund	1,565				1,565
Dr Citron Memorial Fund	378	136			514
John Y.W. Ogilvie Memorial	434				434
Cairns/Kelly Organ Fund	5,485		210		5,275
Retiring Collections	(96)	2,053	2,029		(72)
Charity Events	0	610	668		(58)
Warm Spaces	1,985	2,000	58	(1,660)	2,267
	9,751	4,799	2,965	(1,660)	9,925
Unrestricted Funds					
General Fund	27,247	100,250	85,903	(4,373)	37,231
Reserve Fund	15,121				15,121
	42,368	100,250	85,903	(4,373)	52,342
Designated Funds					
Church Guild	1,442	3,651	3,893		1,200
Outreach Fund	6,108	83,869	82,501		7,476
Fabric Fund	27,147	2,000	4,864	6,033	30,316
Pathfinders	2,615				2,615
Messy Church	185	358	14		529
Technology Fund	956				956
Events Fund	1,199	1,513	171		2,541
	39,652	91,391	91,443	6,033	45,633

Note: The negative balance at 1st January on the retiring collection figure is due to 3rd party charitable payments made at the beginning of 2024 but collected through retiring offerings at the end of 2023.

Purpose of Funds

Restricted Funds

Youth Fund:	This is to be use to help to promote Youth work within the church
Dr Citron Memorial Fund:	This fund was set up to support the local Cancer Research Fund and Fife Hospice
John Y. W. Ogilvie Fund:	This fund was set up for the upkeep of the Memorial Garden in the Church grounds.
Kelly Fabric Fund	This fund is to be used for the upkeep of the Fabric of the Church.
Cairns / Kelly Organ Fund	This fund is to be used for the upkeep of the Organ.
Retiring Collections	These are funds given by the congregation for specific purposes, the full amount of which is then donated to the charity/organisation concerned.
Warm Spaces	Grant received from Fife Council as part of the Warm Spaces initiative to provide a warm and welcoming place for people to meet.

Note 7 Collections for Third Parties

	<u>2025 (£)</u>	<u>2024 (£)</u>
UNICEF	400	307
Poppy Scotland	120	120
RAF Benevolent Fund	120	120
Christian Aid	490	288
Women's Aid	377	230
Disasters Emergency Committee	507	
Guide Dogs Scotland	290	
Cancer Care (Dr. Citron Fund)	136	133
Guild Projects	333	
Crossreach	377	
Kirkcaldy Foodbank	0	388
RNLI	0	290