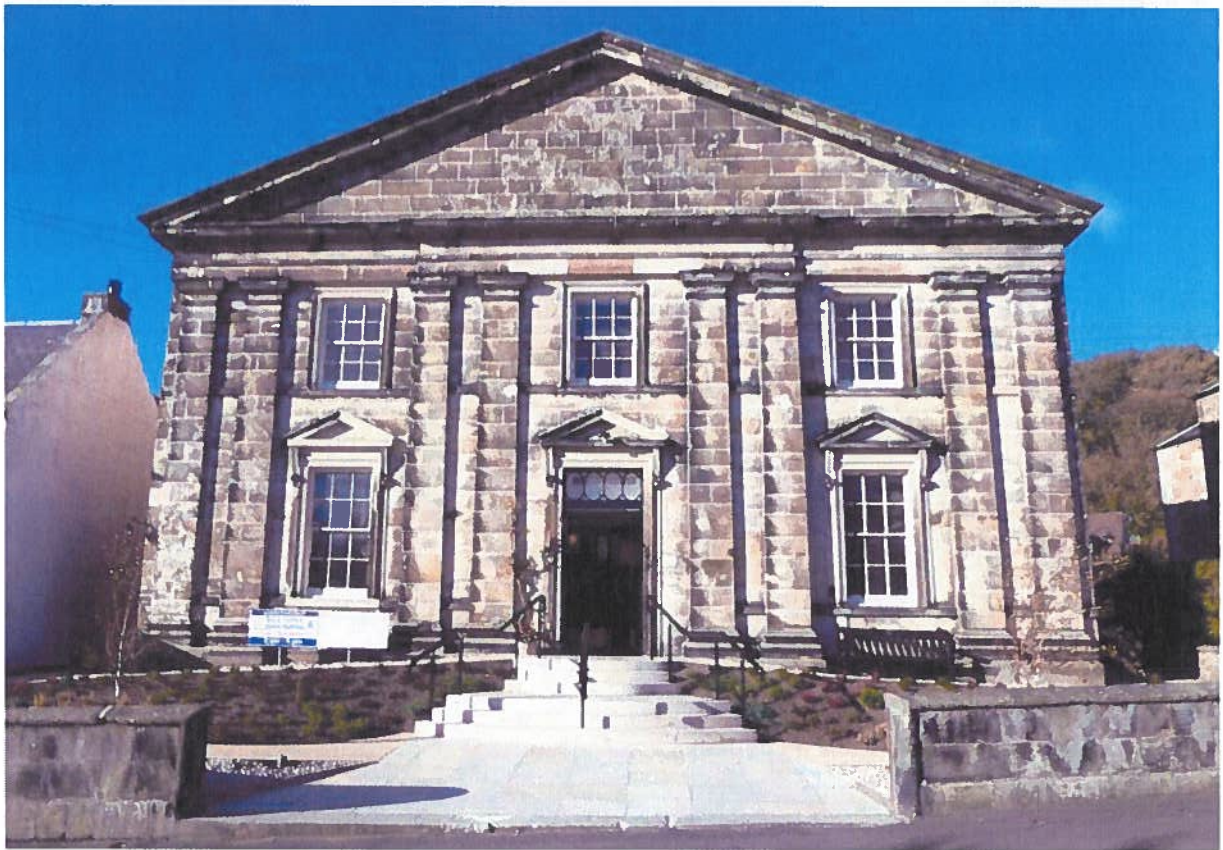


The Church of Scotland

Limekilns Parish Church

Trustees' Annual Report & Accounts

Year Ending 31st December 2025



Congregation No: 241470

Scottish Charity No: SC002435

Contents:

Trustees' Annual Report.....	3
Ministers Report	4
Serving the Community.....	7-15
Risk Management.....	17
Independent Examiners Report	18
Structure, Governance and Management.....	19
Financial Review	21
Accounts.....	23 - 32
Notes to the Financial Statements.....	34 - 37

Trustees' Annual Report

The trustees' present their annual report and financial statements of the charity for the year ended 31st December 2025. 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 polity. 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.

Minister's Report

2025 was another busy year in the life of our congregation and parish. As well as all the normal elements of church life there was the ongoing discussion on our future as part of the West Fife Village Cluster. This continued to absorb significant amounts of time and energy.

By the beginning of 2025 it was clear that our immediate future was some kind of union with Cairneyhill and Culross & Torryburn. Through the year the shape of the future union was gradually formulated and agreed as the way forward. One of the conditions to be met is the sale of Culross Abbey building before a basis of union can be presented to Kirk Sessions and congregations. This is where we find ourselves at the beginning of 2026.

Perhaps this is the point in my report to the Stated Annual Meeting where I should address the question of retirement. For the last three years folk have asked the question, and rightly so. Toward the end of 2025 I began to feel that it was indeed the right time and at the beginning of 2026 I announced that my retirement date would be the 19th of April 2026.

There is a sense in which this 'Minister's Report' is more than just looking back to 2025. Last October I marked the 35th anniversary of my ordination to the charge of Cairneyhill linked with Limekilns. The young minister of then had no idea he would serve here for over thirty-five years. It has been an honour to be part of the life of Limekilns Parish for these years. Limekilns Church has played an important part in my life – both as minister and on a personal level. We have shared much over three and half decades.

Together we have lived through many changes. Back when I arrived here, I wrote services by hand and used a typewriter for important documents. I came across an old list of telephone numbers, the Dunfermline code was 0383. The smart phone of today was science fiction. Most telling is when I see a photo of back then – as many have pointed out: 'you had hair!'

The church has changed through these years. The latter part of the 20th century and these first decades of the 21st century have seen an ever more secular and materialist society. We are now serving in a very different society. We have continued to find new ways of serving in Christ's name. The church building has been upgraded and made fit for purpose in the 21st century. In a very real sense Limekilns church has a tradition of change, and we continue that tradition as we move on into the future. Like generations before we do what we can to present the gospel in the language of our day.

~~~~~

## **The Manse Family**

It does seem a long time ago when I wrote about daughters at school and a son who arrived in Fife as a baby.

Sarah, Jonathan, Jack and Lucas live busy lives. Jack moved up to P.7 and Lucas to P.4 in 2025. Sarah and Jonathan celebrated their 15<sup>th</sup> wedding anniversary – and, of course, their wedding took place in Cairneyhill Church (another important memory).

Eleanor continues her teaching career. She lives with Niall in Perth, but returns frequently to visit us for celebrations and holidays, as well as keeping tabs on her nephews.

James continues to work for Lloyds Banking Group. His job has changed with more home working and the news that the building in Pitreavie will close in 2026. His flat near East End Park is handy for his continuing support of Dunfermline Athletic.

Karen continues to live a busy life. I say this every year, but it continues to be true. There are lots of things she does on a formal and informal basis. She also looks after the grandchildren one day a week.

2025 in the Grant household has been similar to previous years, but with the growing realisation that moving from the manse is going to be no easy task – physically, mentally and spiritually. We still have our caravan in the Borders and enjoy the peace of that place.

As we look to the future, there is some excitement of a new chapter beginning, but there is also a sense of loss as we prepare to move from the place that has been our community, church and home for so long. We really do appreciate your thoughts and prayers.

## Statistics for 2025

The table below lists figures for the special services held during 2025. The figures in brackets are for 2024. The column headed 'Other' is for services conducted by me for my colleagues.

|                  | Cairneyhill | Limekilns | Other | Total   |
|------------------|-------------|-----------|-------|---------|
| <b>Blessings</b> | 0 (1)       | -         | -     | 0 (1)   |
| <b>Baptisms</b>  | -           | 1 (0)     | -     | 1 (0)   |
| <b>Weddings</b>  | -           | 1 (1)     | -     | 1 (1)   |
| <b>Funerals</b>  | 7 (6)       | 12 (10)   | -     | 19 (16) |

The special services listed above are what many people think of as what ministers do. These are all important parts of ministry, but there is much more. If my numbers are correct, in 2025 I conducted 18 communion services as part of something like 100 services of worship. There are Kirk Session meetings and the various committees of which I am part. I have continued to be school chaplain in Cairneyhill and Limekilns. There is also my role in Fife Presbytery. I am also chaplain to the Dunfermline and District Battalion of the Boys' Brigade and chaplain to the Dunfermline District as well as two Scout Groups.

As with every other profession, administration has grown through the years. There are lots of forms to be filled in and lots of courses required to keep me up-to-date on things like safeguarding.

In conclusion I would like to offer grateful thanks to the many people who support and encourage me in my ministry. I am well aware of how much I depend upon your prayers and help on a daily basis. My ministry is dependent upon your support. I would like to add my thanks for your constant support for thirty-five years, five months and three weeks as we look toward 19<sup>th</sup> April.

Please continue in prayer for the life of our congregation, for our parish and for the world. My prayer is that God will bless us as we live out our faith in Jesus Christ.

*Norman M. Grant*  
March 2026

## **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.**

### **Worship Group Report 2025**

**Members:** Meg Hardie, Marcia MacDougall, Keith Mason, Sandra Peebles, Elaine Souter(Convener). The minister, Norman Grant usually attends.

This has been another quick and busy year for Worship Group. We welcomed Meg Hardie to the group and have been thankful for her valuable input. Towards the end of the year Charlie Stoddart left us as he had taken up the role of Church Treasurer. Thank you, Charlie, for all you have contributed over very many years.

Looking to Norman's retirement - we now have the date, 19<sup>th</sup> April 2026 - we have been meeting with Cairneyhill's Worship Group, to see how we can work together more. With a view to forming a Union with Cairneyhill and Culross and Torryburn congregations to become West Fife: St Mungo's we have also had meetings of the three Worship Groups.

We planned two services jointly with Cairneyhill; the first in Cairneyhill on 30<sup>th</sup> March, with a theme of Forgiveness and Reconciliation and the second on 6<sup>th</sup> April in Limekilns, with a theme of Extravagant Love. We each used the same material for a Lent Study as Norman bases his sermons on the study. During Holy Week we had the usual meditations, Maundy meal and services. We were blessed to have Janice Andrews lead us in worship while the minister was on his summer holiday break. Over three Sundays in July/August, we learned a great deal about the life of Saint Paul – thank you Janice.

2025 has been a special year as we celebrated 200 years of worshipping in our building in various ways. We had a special - and joyful - Celebration Service on 26<sup>th</sup> October to which all six churches in our cluster were invited. The preacher that day was the Moderator, Rt. Rev. Rosie Frew. We all enjoyed fellowship over a buffet lunch afterwards.

On 23<sup>rd</sup> November Worship Group led the service as Norman was on holiday. We each chose a hymn and spoke about the reason for our choices. Christmas followed the usual pattern, with an Advent Study, Festival of Nine Lessons and Carols, Watchnight Service and Christmas Morning Service.

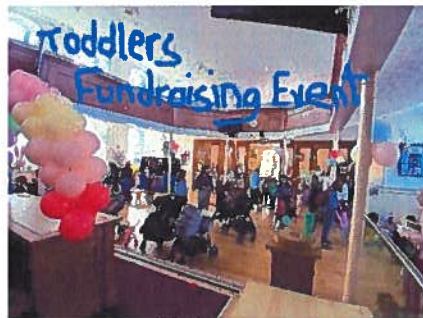
As we go into 2026, we will now meet to plan the way forward with our linked congregation, Cairneyhill, from Norman's retirement until the time comes when we can form our Union with Culross and Torryburn. We look forward to that time - with faith, hope and love – and a great deal of prayer! It's going to be a busy time but in the meantime it's good to be doing much more together.

*Elaine Souter*



## **Community Engagement Report**

Our portfolio expanded steadily throughout 2025, resulting in more than 400 individuals visiting our facilities each week. The church remains active every day, welcoming participants of all ages. Our weekly programme commences on **Monday** with **Chair Yoga** sessions, as well as **Table Tennis** organised by Brucehaven Tennis Club during the winter months (held monthly). Every **Tuesday**, we run the **Babies and Toddlers Group** and in April, they held a fundraising event in which the children played an active role, as illustrated by the accompanying photograph. Thank you, Team Babies and Toddlers.



On the third **Tuesday** of each month from October to April, our **Cosy Community Cinema** took place in the Gellet Hall, featuring a variety of popular and classic films. We are very grateful to Morag for her hard work in organizing and running the cinema. She also served tea, coffee, and popcorn, making the experience truly authentic!



Our **Wednesday Tea Room** sees plenty of activity throughout the year, and when our dedicated volunteers take their well-deserved break in December and January, anticipation grows as people look forward to its reopening in February. Be sure to visit page 11 to see the Tea Room Ladies donning 1940s costumes for the special VE Day Tea Room Celebration!

On **Wednesday** evenings, the Dunfermline Gilbert & Sullivan Society uses the venue for their rehearsals. We deeply appreciate this group not only for regularly practicing at the church, but also for hosting outstanding concerts!

**Thursday** offers a calm atmosphere with **Pilates**, led by Jayne Clarke, and **Yoga** sessions for post-natal mothers and their infants, facilitated by Fiona McOwan. We appreciate the positive and tranquil environment fostered by both instructors, which is reflected in the quality of their classes.

**Friday** marks the beginning of the weekend for the Men's Group, who gather in the church hall for their weekly games and social interaction. The prevailing sentiment among participants is that "taking part is more important than winning," though competition intensifies when the "Winners Trophy" is presented at the annual Christmas Lunch. The evening sees an energetic gathering of Brownies, under the guidance of Sue Walker.

**Saturday** brings heightened activity with Kate from the **Kate McWilliam School of Movement**, offering instruction in **acrobatics, dance, and circus arts** for students ranging from Primary 1 through High School. We extend a warm welcome to Kate as a valued addition to our programme.

Aside from our regular events, we welcome a wide range of people, including groups, parties, concerts, and fairs. We appreciate everyone who uses our spaces because your participation helps both the local community and helps secure the future of the church.

***Jackie McKenna***  
***Community Engagement Officer***

## **Limekilns Parish Church 200<sup>th</sup> Year Celebrations**

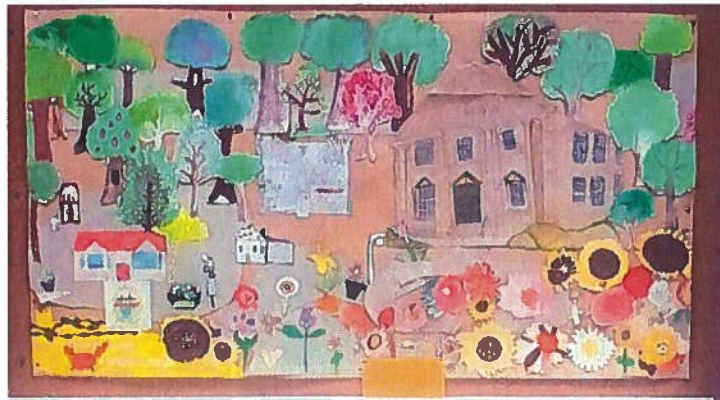
Through the year, we celebrated the 200 years since the current church was built. The wonderful Flower Festival in June included a frieze created by the children from the primary school depicting our lovely village. In July, John Ferguson led local history walks and the Royal Marine Band returned to the church for a superb concert. In August, we were well-entertained by local band, 'After Eight Mince'.

Our special Anniversary service in October was led by the Rt Rev Rosie Frew, Moderator of the General Assembly of the Church of Scotland. Her theme was the Church being like a building requiring large, small, misshapen and key stones to make it complete – everyone has a part to play. We dedicated new lectern and pulpit falls and a banner depicting the Easter Cross against a background of the Scottish sky and sea.

Research into historical events around 1825 culminated in a fun quiz at the Church Bazaar. Furthermore, a myriad of information and historical photographs was packed into a booklet, '200 Years of Serving the Community' and we have Anniversary Mugs for sale too! Thank you all who helped make this year special.

***Charlie Stoddart***

## 200<sup>th</sup> Celebrations Photos





## The Wednesday Tea Room

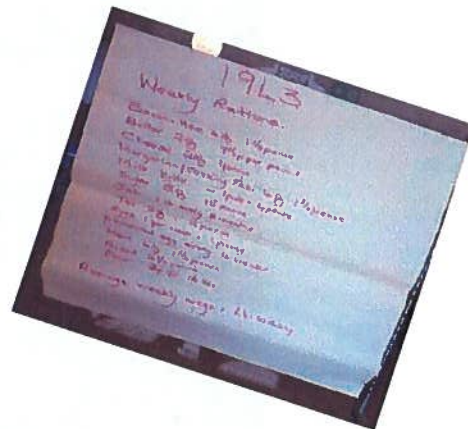
### Celebration of Afternoon Tea for VE Day

The Wednesday Tea Room helpers decided to celebrate VE Day with a May 1945-themed afternoon tea. Union Jack flags and pretty, embroidered tablecloths adorned the tables, decorating the church with a suitably festive atmosphere. A full complement of tables was laden with an impressive display of home baking, and in an authentic blast from the past we even had on offer cakes made with powdered egg for people to taste.

Outfits from the period were the order of the day, the helpers enthusiastically getting into the swing of things; there were girls wearing tea dresses, Land Girls in authentic garb, and even a nurse in full regalia. Memorabilia were on display with ration books, cookery books and a price list of the weekly groceries from the time, along with their value in coupons.

The afternoon was a great success. If you would like to join the happy band of helpers and have a couple of hours to spare on a Wednesday afternoon, please get in touch with a member of the team.

*Marje Atkinson*



## Men's Club

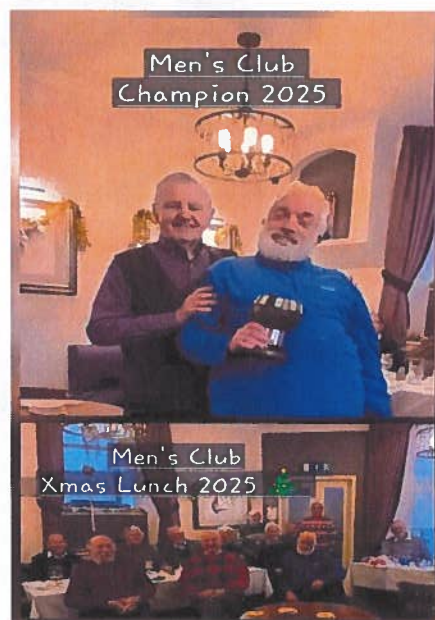
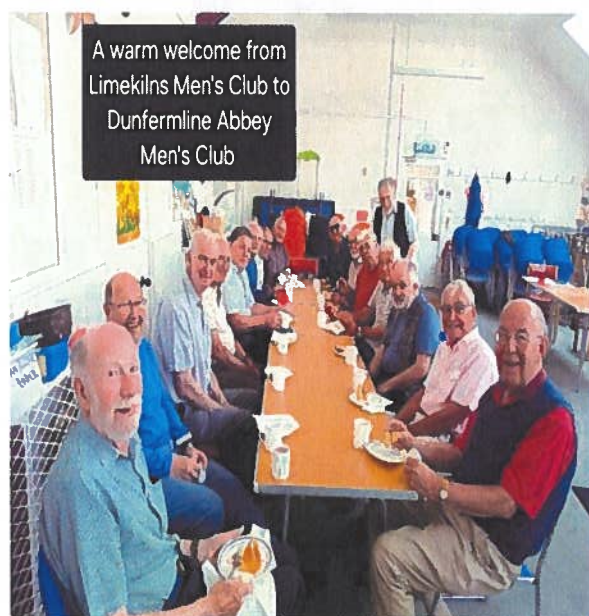
The Men's Club meet every Friday from 2 - 4 pm in the church hall and have 16 members with a regular attendance of 12. Many members live locally in Charlestown and Limekilns but we do have a former resident who moved to just outside Perth and travels to join us most weeks.

Our activities each week commence with everyone having a go at nine pin skittles then enjoying a programme of pool, dominoes, darts and table football. At 3.00 pm we have a short break for tea and biscuits, intimations and a good blether before being hurried back by John Reid our unofficial timekeeper!!

We also organise various fundraising activities throughout the year and would like to extend our sincere thanks to Tracy, Phil, Stefan and the rest of The Bruce Arms team for helping us put on a great quiz night in aid of the Pier Restoration. Also, we always have fun at the annual Village Gala in our Coconut Shy tent with all proceeds going to the Gala Committee.

We are always open to new members coming along so feel free to turn up on a Friday or register your interest with Jackie in the Church Office.

Ross Paterson  
Men's Club Member



## Church Bazaar

The Limekilns Church Christmas Bazaar has all the buzz of a traditional Bazaar. Multiple stall holders promote their wares and compete for space and attention as the doors open and customers pour in to enjoy the buzz and fellowship as well as spending their money. The bustle on the day belies huge amount of craftwork, baking, and general organisation involved in bringing the two-hour event to fruition. It makes a significant contribution to Church funds.

Sue Hamilton





Limekilns Brownies have grown this year with our numbers doubling over the past 12 months. The group is still relatively small which allows us to be flexible and respond easily to the girls' interests.

Brownies embraced the Girlguiding Fife STEM challenge to build fairground rides from basic craft materials. We were very grateful that Fiona, a former brownie and now civil engineer came along to help us.

The brownies love a bus trip and this year we've taken the bus to Tesco Fire Station as well as a visit to the Glen. We also joined 6,000 members of Girlguiding Scotland on a trip to Blair Drummond safari park in September. The weather was awful but the rain didn't dampen our enthusiasm.

We finished off the year delivering homemade chocolates and carol singing to some of the older residents of Red Row in Limekilns, with the girls putting service to their community into action.

**Sue Walker**

**Brownies Leader**

## **Building Maintenance**

Apart from the usual regular inspections of fire extinguishers, smoke alarms and electrical equipment, there were two significant items of expenditure. The first of these was the long-planned lime wash of the north-east wall of the church, which had been put off for some years, although had been highlighted as necessary some four years ago. This required full scaffolding on that wall. The opportunity was therefore taken to arrange for the upper windows to be painted. This meant the removal of an excessive amount of old putty, and application of new. Despite a number of trial coats by the mason, the new lime wash could not be matched to that area of ground floor wall where there had originally been a wooden door/fire escape and disabled access. This was due to the built-up door area having too high a cement content to allow an exact colour match. The weather at this time was warm, and good daily progress was made. A substantial grant was received from the National Churches Trust for this work, as well as from the Listed Places of Worship Grant Scheme.

The second major item was the painterwork on the manse. This also required significant re-puttying. The job was extended from the front windows only to other windows and doors. The weather was also fine for this work.

The good news was followed by the bad news of another boiler malfunction in October, and a complete failure by the end of that month. The issue led to the Tea Room being held in the hall on 11th November. The engineers' attempts at repairs (there were several, engineers and attempts) were frustrated by a lack of spare parts, and their having to be ordered from Italy, twice. The boiler repairs cover was renewed when the problem first reappeared, and its cost was reimbursed by Alpha Boilers following the delays involved.

On a happier note a faithful team carried out a thorough clean of the balcony prior to the Moderator's 200th Anniversary visit.

Thanks to all who assisted with the above, and also to Duncan Leighton and David Crabb for now making up a Fabric Team.

Keith Mason  
Fabric Convener

## **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. Keep reminding the Kirk session members 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. Increase sales prices in tea room.
- d. Encourage additional helpers to the Toddlers to increase numbers – also to review pricing.
- e. Reduce cost or scope of planned maintenance in 2025

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. This is not possible at present until the Cluster Decisions are finalised. 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.
- c. Investigate and apply for Grants to cover increased expenditure.



LIMEKILNS PARISH CHURCH  
SCO02435

INDEPENDENT EXAMINER' REPORT

For the Year ended 31<sup>st</sup> December 2025

I report on the accounts of the charity for the year ended 31st December 2025.

**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.

 30/3/26

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



## **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. Cairneyhill make a 26% contribution to the Manse costs, as the Minister is shared with both churches. The Treasurer does not receive any remuneration from the Church.

### **Organisational Structure**

The Kirk Session 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         |
| Lamont, Mr James         | Souter, Mr David       | Souter, Mrs Elaine       |
| Donnelly, Mrs Mary L. P. | Leighton, Mr Duncan J. | Stoddart, Mr Charles     |
| Dreyer, Mr H. Peter      | Lindsay, Mrs Jennifer  | Taylor, Mrs Christine A. |
| Grant, Mrs Karen         | Mason, Mr Keith S      | Watt, Mrs Mary           |
| Grant, Rev. Norman M.    | Oliver, Mrs Pat        | Wilson, Mrs Linda        |

Hamilton, Mrs Susan

Peebles, Mrs Sandra

**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 2025 was 176, showing a steady decrease in numbers over the past 5 years and subsequent income. The figure for 2025 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 state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

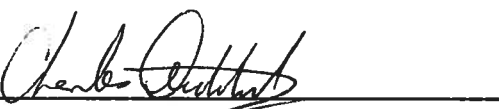
- Select suitable accounting policies and then apply them consistently.
- Observe the method and principles in the applicable SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed 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 the 24th March 2026 (insert date) and signed on their behalf by:**



**Rev Norman M. Grant, Trustee**



**Charles Stoddart**

## **Financial Review**

We continue to be blessed by the generosity of God who has guided us through another year and will be ever-present as we move into a new chapter in the life of the Church in our community.

### **Income**

Income in 2025 increased by £15882 (17%) from 2024. This was largely due to grants received to upgrade the limewash on our North wall and for our 200 Celebration (£7652 – 8%) and some generous donations from our members (£4998 – 5%). The balance included a significant increase in our Gift Aid claim (up £3964 – 4%).

### **Expenditure**

As predicted in last year's report, the increase in expenditure from 2024 has been significant and is primarily down to building maintenance on the church and the manse. The renewal of the limewash on the North wall and repair to some of the west-facing windows accounted for £18187 as opposed to a total maintenance cost last year of £1890. The manse, too, received £6440 of work, mainly the repair and painting of the windows plus some other work. No manse maintenance was spent in 2024.

Our Giving to Grow contribution to the Central fund increased from £35654 to £47760, albeit that some £3423 of that total related to a late payment from 2024.

Overall, costs increased in 2025 over 2024 by £42353. Adjusted for the late G to G payment it was £35507.

Net income over expenditure was -£13453 as opposed to 2024 which saw a surplus of £13018.

There are some additional comments which I feel should be recorded concerning 2025:

- Our members and friends continue to support us wonderfully – total giving from regular giving and donations was £58798 in 2025 compared with 2024 which was £51414. An increase year on year of £7384. By adding the recovery of Gift Aid from a large percentage of this income, raised our members and friend's contribution to £71522. A most excellent contribution to the continued work of the church in the community.
- While this effort is to be applauded and we must record our grateful thanks for this generous giving, it still does not cover all of our outgoings in a financial year and so we are doubly grateful to our many supporters who add to our income with their kind contributions:
  - The tearoom continues to amaze and last year raised £14478
  - The bazaar brought in £3590 in a very difficult financial environment
  - Our hall hirers continue to grow thanks in the main to our wonderful Community Engagement Officer, Jackie. This year we raised £4345.

## **The Year Ahead**

As we prepare for our Union with Cairneyhill and Culross & Torryburn, it is important that we approach this exciting marriage in the best shape possible. Consequently, there are areas of expenditure which need to be addressed to ensure our buildings are fit for purpose.

We will be faced with significant outlays on upgrades and repairs which need to be tackled prior to our merger. These costs will challenge our financial resources and will require careful and prudent management. These costs include:

- The continuation of the protection to the outside walls with new limewash.
- Upgrading of the sound and video system to ensure compatibility with Cairneyhill/Culross
- Repair work to the Hall floor and carpeting
- Painting of the front of the Church
- Addressing the work required on the Manse to make it suitable for any new minister.

These challenges will be carefully managed and we will ensure that we are constantly reviewing our level of exposure so that we can cover our day-to-day running costs. We will, of course, be grateful of any and all support received from our very generous members and friends in the community.

## **Reserves Policy**

It has been the policy of the Trustees to hold reserves which approximate to 3 month's expenditure, about £30000 - £35000. This level of reserve protects us against unforeseen costs or income reductions. The financial base of the new Union will alter this profile substantially so this policy, while remaining in place for the moment, will require re-visiting by the new Kirk Session in the Union.

# **Limekilns Parish Church** **Statement of Financial Activities**

**For the period from 01 January 2025 to 31 December 2025**

|                                                             | Unrestricted funds | Restricted funds | Endowment funds | Total funds        | Prior year total funds |
|-------------------------------------------------------------|--------------------|------------------|-----------------|--------------------|------------------------|
| <b>Income and endowments from:</b>                          |                    |                  |                 |                    |                        |
| Donations and legacies                                      | 75,199.64          | 8,430.51         | -               | 83,630.15          | 68,627.67              |
| Income from charitable activities                           | 1,392.57           | -                | -               | 1,392.57           | 1,820.37               |
| Other trading activities                                    | 9,476.86           | 14,478.40        | -               | 23,955.26          | 22,648.12              |
| Investments                                                 | -                  | -                | -               | -                  | -                      |
| Other income                                                | -                  | -                | -               | -                  | -                      |
| <b>Total income</b>                                         | <b>86,069.07</b>   | <b>22,908.91</b> | <b>-</b>        | <b>108,977.98</b>  | <b>93,096.16</b>       |
| <b>Expenditure on:</b>                                      |                    |                  |                 |                    |                        |
| Raising funds                                               | 45.00              | -                | -               | 45.00              | 559.70                 |
| Expenditure on charitable activities                        | 105,798.10         | 16,588.40        | -               | 122,386.50         | 79,518.90              |
| Other expenditure                                           | -                  | -                | -               | -                  | -                      |
| <b>Total expenditure</b>                                    | <b>105,843.10</b>  | <b>16,588.40</b> | <b>-</b>        | <b>122,431.50</b>  | <b>80,078.60</b>       |
| <b>Net income / (expenditure) resources before transfer</b> | <b>(19,774.03)</b> | <b>6,320.51</b>  | <b>-</b>        | <b>(13,453.52)</b> | <b>13,017.56</b>       |
| <b>Transfers:</b>                                           |                    |                  |                 |                    |                        |
| Gross transfers between funds - in                          | 14,283.69          | 15,283.69        | -               | 29,567.38          | 10,928.24              |
| Gross transfers between funds - out                         | (15,283.69)        | (14,283.69)      | -               | (29,567.38)        | (10,928.24)            |
| <b>Other recognised gains / losses</b>                      |                    |                  |                 |                    |                        |
| Gains/losses on investment assets                           | -                  | -                | -               | -                  | -                      |
| Gains on revaluation, fixed assets, charity's own use       | -                  | -                | -               | -                  | -                      |
| <b>Net movement in funds</b>                                | <b>(20,774.03)</b> | <b>7,320.51</b>  | <b>-</b>        | <b>(13,453.52)</b> | <b>13,017.56</b>       |
| <b>Reconciliation of funds</b>                              |                    |                  |                 |                    |                        |
| <b>Total funds brought forward</b>                          | <b>75,766.20</b>   | <b>267.92</b>    | <b>-</b>        | <b>76,034.12</b>   | <b>63,016.56</b>       |
| <b>Total funds carried forward</b>                          | <b>54,992.17</b>   | <b>7,588.43</b>  | <b>-</b>        | <b>62,580.60</b>   | <b>76,034.12</b>       |

Limekilns Parish Church

Balance Sheet (Separate funds)

|                                                      | General          | Designated | Restricted      | Endowment | At 31/12/2025    | At 31/12/2024    |
|------------------------------------------------------|------------------|------------|-----------------|-----------|------------------|------------------|
|                                                      | £                |            |                 |           | £                | £                |
| <b>Fixed assets</b>                                  | -                | -          | -               | -         | -                | -                |
| <b>Current assets</b>                                |                  |            |                 |           |                  |                  |
| Cash At Bank And In Hand                             | 54,992.17        | -          | 7,589.28        | -         | 62,581.45        | 76,034.97        |
|                                                      | <b>54,992.17</b> | <b>-</b>   | <b>7,589.28</b> | <b>-</b>  | <b>62,581.45</b> | <b>76,034.97</b> |
| <b>Liabilities</b>                                   |                  |            |                 |           |                  |                  |
| Creditors: Amounts Falling Due In One Year           | -                | -          | 0.85            | -         | 0.85             | 0.85             |
|                                                      | -                | -          | 0.85            | -         | 0.85             | 0.85             |
| <b>Net current assets less current liabilities</b>   | <b>54,992.17</b> | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |
| <b>Total assets less current liabilities</b>         | <b>54,992.17</b> | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |
| <b>Liabilities</b>                                   |                  |            |                 |           |                  |                  |
|                                                      | -                | -          | -               | -         | -                | -                |
| <b>Total net assets less liabilities</b>             | <b>54,992.17</b> | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |
| <b>Represented by</b>                                |                  |            |                 |           |                  |                  |
| <b>Unrestricted</b>                                  |                  |            |                 |           |                  |                  |
| Unrestricted - General Fund                          | 54,992.17        | -          | -               | -         | 54,992.17        | 75,766.20        |
| <b>Designated</b>                                    |                  |            |                 |           |                  |                  |
| <b>Restricted</b>                                    |                  |            |                 |           |                  |                  |
| Restricted - Building Maintenance                    | -                | -          | 166.40          | -         | 166.40           | -                |
| Restricted - Minister's discretionary fund           | -                | -          | 735.00          | -         | 735.00           | 735.00           |
| Restricted - National Churches Trust & Listed Places | -                | -          | 7,652.00        | -         | 7,652.00         | -                |
| Restricted - Flower Fund                             | -                | -          | (964.97)        | -         | (964.97)         | (467.08)         |
| <b>Fund Totals</b>                                   | <b>54,992.17</b> | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |

These accounts were approved by the Trustees on  
(insert date) 29th March 2026 and signed on  
their behalf by:

Rev. Norman M. Grant (Trustee)



Charles Stoddart (Treasurer)



# Analysis of Income 2025

| Analysis of Income 2025            | 2025               |                  |                  | 2024        |                    |                  | Total Funds |                  |
|------------------------------------|--------------------|------------------|------------------|-------------|--------------------|------------------|-------------|------------------|
|                                    | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds | Unrestricted Funds | Designated Funds |             | Restricted Funds |
|                                    |                    |                  |                  |             |                    |                  |             |                  |
| Donations                          |                    |                  |                  |             |                    |                  |             |                  |
| Standing Orders and Offerings      | 36416              |                  |                  | 36416       | 35,067             |                  | 35,067      |                  |
| Weddings and Funerals              | 1530               |                  |                  | 1530        | 5,281              |                  | 5,281       |                  |
| Free Will/Offerings                | 18383.45           |                  |                  | 18383.45    | 8,184              |                  | 8,184       |                  |
| Legacies                           |                    |                  |                  | 0           | -                  |                  | -           |                  |
| Gift Aid                           | 12723.82           |                  |                  | 12723.82    | 8,772              |                  | 8,772       |                  |
| Grants                             | 300                |                  | 7652             | 7952        | 675                |                  | 675         |                  |
| Donations                          | 4452.37            |                  | 778.51           | 5230.88     | 9,589              |                  | 9,589       |                  |
| Total Donations                    | 73,806             | -                | 8,431            | 82,236      | 67,568             | -                | 67,568      |                  |
| Income from Charitable Activities  |                    |                  |                  |             |                    |                  |             |                  |
| Life and Work                      | 493.5              |                  |                  | 493.5       | 503                |                  | 503         |                  |
| Holiday Club                       |                    |                  |                  | 0           | -                  |                  | -           |                  |
| Toddlers/Mens Group                | 620                |                  |                  | 620         | 805                |                  | 805         |                  |
| Other                              | 279.07             |                  |                  | 279.07      | -                  |                  | -           |                  |
| Contribution from Cairneyhill      | 1394               |                  |                  | 1394        | 1,244              |                  | 1,244       |                  |
| Total Income Charitable Activities | 2,787              | -                | -                | 2,787       | 2,552              | -                | 2,552       |                  |
| Other Trading Activities           |                    |                  |                  |             |                    |                  |             |                  |
| Office Services                    | 444.45             |                  |                  | 444.45      | 481                |                  | 481         |                  |
| Bazaar                             | 3590.86            |                  |                  | 3590.86     | 3,048              |                  | 3,048       |                  |
| Tea Room                           |                    |                  | 14478.4          | 14478.4     | 13,735             |                  | 13,735      |                  |
| Use of Premises                    | 4345.15            |                  |                  | 4345.15     | 3,814              |                  | 3,814       |                  |
| Other Fundraising                  | 1096.4             |                  |                  | 1096.4      | 1,898              |                  | 1,898       |                  |
| Church Maint Refund                |                    |                  |                  | 0           |                    |                  | -           |                  |
| Misc                               |                    |                  |                  |             |                    |                  | -           |                  |
| Total Other Trading Activities     | 9,477              | -                | 14,478           | 23,955      | 22,976             | -                | 22,976      |                  |
| Investment Income                  |                    |                  |                  |             |                    |                  |             |                  |
| Fund Transfer from 121             |                    |                  |                  |             |                    |                  | -           |                  |
| Deposit Interest                   |                    |                  |                  |             | -                  |                  | -           |                  |
| Bank Interest                      |                    |                  |                  |             | -                  |                  | -           |                  |
| Total Investment Income            |                    |                  |                  |             | -                  | -                | -           |                  |
| Total Income                       | 86,069             | -                | 22,909           | 108,978     | 93,096             | -                | 93,096      |                  |



## Analysis of Expenditure 2025

|                                            | 2025               |                  |               | 2024               |                  |              |
|--------------------------------------------|--------------------|------------------|---------------|--------------------|------------------|--------------|
|                                            | Unrestricted Funds | Restricted Funds | Total Funds   | Unrestricted Funds | Restricted Funds | Total Funds  |
| <b>Charitable Activities</b>               |                    |                  |               |                    |                  |              |
| Ministries & Mission                       | 47761              |                  | 47761         | 35708              |                  | 35708        |
| Presbytery Dues                            | 1397               |                  | 1397          | 1518               |                  | 1518         |
| Ministers Travel Expenses                  | 1556               |                  | 1556          | 1485               |                  | 1485         |
| Manse Council Tax                          | 3905               |                  | 3905          | 3615               |                  | 3615         |
| Manse Maintenance                          | 6440               |                  | 6440          | 0                  |                  | 0            |
| Manse Gas Maintenance                      | 288                |                  | 288           | 264                |                  | 264          |
| Salary Costs - Secretary + Cleaner+Pension | 16717              |                  | 16717         | 14280              |                  | 14280        |
| Maintenance Church                         | 2875               | 15312            | 18187         | 2882               |                  | 2882         |
| Maintenance - Gas Church + Gellet          | 384                |                  | 384           | 352                |                  | 352          |
| Maintenance Organ                          | 372                |                  | 372           | 819                |                  | 819          |
| Utilities - Energy                         | 8103               |                  | 8103          | 5079               |                  | 5079         |
| Insurance                                  | 4676               |                  | 4676          | 4207               |                  | 4207         |
| Church Office Expenses                     | 3480               |                  | 3480          | 3189               |                  | 3189         |
| Life and Work + Flowers                    | 553                | 1276             | 1829          | 1859               |                  | 1859         |
| Choir/Music/Organist Supply                | 3580               |                  | 3580          | 2990               |                  | 2990         |
| Pulpit Supply                              | 450                |                  | 450           | 0                  |                  | 0            |
| Finance Management Fees                    |                    |                  | 0             | 0                  |                  | 0            |
| IE's Fee                                   | 300                |                  | 300           | 300                |                  | 300          |
| Gifts/Christian Aid                        | 183                |                  | 183           | 48                 |                  | 48           |
| 200th Anniversary                          | 1235               |                  | 1235          | 0                  |                  | 0            |
| Bank Charges                               | 58                 |                  | 58            | 0                  |                  | 0            |
| Miscellaneous and Cleaning Materials       | 689                |                  | 689           | 0                  |                  | 0            |
| Fundraising Expenses                       | 45                 |                  | 45            | 1162               |                  | 1162         |
| Bazaar Expenses                            | 600                |                  | 600           | 0                  |                  | 0            |
| Tea Room Expenses                          | 195                |                  | 195           | 321                |                  | 321          |
| <b>Cost of Charitable Activities</b>       | <b>105842</b>      | <b>16588</b>     | <b>122430</b> | <b>80078</b>       |                  | <b>80078</b> |



**Cost of Raising Funds**

Offering Envelopes &amp; Dona

Bazaar

Bank/Misc Costs

Tea Room Expenses

Fundraising/Community Expenses

**2025**

0

600

58

195

45

**2024**

48

321

1218

48

321

1218

0

**Cost of Raising Funds****298****298****0****1587****1587****0**

# Limekilns Parish Church

## Statement of Assets and Liabilities (by code) As at: 31 December 2025

| Class and nominal code                          | General (Unrestricted) | Designated | Restricted      | Endowment | Total            | Last year        |
|-------------------------------------------------|------------------------|------------|-----------------|-----------|------------------|------------------|
| <b>Current Asset - Cash At Bank And In Hand</b> |                        |            |                 |           |                  |                  |
| 1570: The Members Current Account               | 55,013.00              | -          | 7,424.12        | -         | 62,437.12        | 76,004.97        |
| 1583: SUMJP                                     | (50.83)                | -          | 165.16          | -         | 114.33           | -                |
| 1586: Cash Float - Tea-room                     | 30.00                  | -          | -               | -         | 30.00            | 30.00            |
| <b>Total</b>                                    | <b>54,992.17</b>       | <b>-</b>   | <b>7,589.28</b> | <b>-</b>  | <b>62,581.45</b> | <b>76,034.97</b> |
| <b>Liability - Agency Accounts</b>              |                        |            |                 |           |                  |                  |
| 6699: Agency collections                        | -                      | -          | 0.85            | -         | 0.85             | 0.85             |
| <b>Total</b>                                    | <b>-</b>               | <b>-</b>   | <b>0.85</b>     | <b>-</b>  | <b>0.85</b>      | <b>0.85</b>      |
| <b>Net total assets</b>                         | <b>54,992.17</b>       | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |
| <b>Represented by</b>                           |                        |            |                 |           |                  |                  |
| General (Unrestricted)                          | 54,992.17              | -          | -               | -         | 54,992.17        | 75,766.20        |
| Restricted - Build Maintenance                  | -                      | -          | 166.40          | -         | 166.40           | -                |
| Restricted - Flower                             | -                      | -          | (964.97)        | -         | (964.97)         | (467.08)         |
| Restricted - MnDiscre                           | -                      | -          | 735.00          | -         | 735.00           | 735.00           |
| Restricted - NCT&LP                             | -                      | -          | 7,652.00        | -         | 7,652.00         | -                |
| <b>Total</b>                                    | <b>54,992.17</b>       | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |

Limekilns Parish Church shares Ministerial and Manse expenses with Cairneyhill. The Contribution is as follows:

|                   | 2025       |              | 2024       |              |
|-------------------|------------|--------------|------------|--------------|
|                   | Limekilns  |              | Limekilns  |              |
|                   | Total Cost | Cairneyhill  | Total Cost | Cairneyhill  |
|                   | Incurred   | Contribution | Incurred   | Contribution |
|                   |            |              |            |              |
| Manse Insurance   | £906       | £236         | £906       | £236         |
| Manse Gas         |            |              |            |              |
| Maintenance       | £288       | £75          | £264       | £69          |
| Manse Maintenance | £6,440     | £1,674       | £0         | £0           |
| Manse Council Tax | £3,905     | £1,015       | £3,615     | £940         |
|                   | £11,539    | £3,000       | £4,785     | £1,245       |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |
|                   |            |              |            |              |

**STAFF COSTS**

|                      | 2025         | 2024         |
|----------------------|--------------|--------------|
| Salaries and Wages   | 16216        | 16841 XX     |
| Pension Contribution | 502          | 429          |
| Staff Training       | 0            | 0            |
| <b>Total</b>         | <b>16718</b> | <b>17270</b> |

**Staff Numbers**

|                                                          |          |          |
|----------------------------------------------------------|----------|----------|
| Community Engagement Officer & Church Secretary 17 hours | 1        | 1        |
| Cleaner 4 hours                                          | 1        | 1        |
| Office Temp. **                                          | 1        |          |
| <b>Total</b>                                             | <b>3</b> | <b>2</b> |

\*\* Covers for Holidays only  
This figure wrongly includes Organist Supply costs. The correct total is £14280

XX

## Agency Collections for 3rd Parties

|                           | 2025       | 2024        | 2023       | 2022       |
|---------------------------|------------|-------------|------------|------------|
|                           |            |             | £          | £          |
| Pakistan Flood Appeal     |            | 0           | 0          | 273        |
| Foodbank                  | 124        | 476         | 295        | 123        |
| Ukraine Support Fund      |            | 0           | 119        | 0          |
| Turkey/Syria              |            | 0           | 222        | 0          |
| Raymond Fernie Foundation |            | 0           | 159        | 0          |
| UNICEF Jan, Feb, Mar      |            | 241         | 0          | 0          |
| John Carswell Trust       |            | 210         | 0          | 0          |
| Alzimers Scotland         |            | 733         | 0          | 0          |
| Nature Group              |            | 154         | 0          | 0          |
| Tabetha School            |            | 180         | 0          | 0          |
| CHAS                      | 233        |             |            |            |
| Scottish Air Ambulance    | 203        |             |            |            |
| Dunfermline Mental Health | 175        |             |            |            |
|                           |            |             |            | 0          |
| <b>Total</b>              | <b>735</b> | <b>1994</b> | <b>795</b> | <b>396</b> |

**Limekilns Parish Church**  
**Fund movement summary**  
**Selected period: 01 January 2025 to 31 December 2025**

| Fund                     | Fund balances brought forward | Incoming Resources | Outgoing Resources | Transfers  | Gains and Losses | Journal Entries | Fund balances Carried forward |
|--------------------------|-------------------------------|--------------------|--------------------|------------|------------------|-----------------|-------------------------------|
| <b>Build Maintenance</b> |                               |                    |                    |            |                  |                 |                               |
| Restricted               | -                             | 14,478.40          | 15,312.00          | 1,000.00   | -                | -               | 166.40                        |
| <b>Sub-totals</b>        | -                             | 14,478.40          | 15,312.00          | 1,000.00   | -                | -               | 166.40                        |
| <b>Misc</b>              |                               |                    |                    |            |                  |                 |                               |
| Restricted               | 735.00                        | -                  | -                  | -          | -                | -               | 735.00                        |
| <b>Sub-totals</b>        | 735.00                        | -                  | -                  | -          | -                | -               | 735.00                        |
| <b>NCT&amp;LP</b>        |                               |                    |                    |            |                  |                 |                               |
| Restricted               | -                             | 7,652.00           | -                  | -          | -                | -               | 7,652.00                      |
| <b>Sub-totals</b>        | -                             | 7,652.00           | -                  | -          | -                | -               | 7,652.00                      |
| <b>General</b>           |                               |                    |                    |            |                  |                 |                               |
| Unrestricted             | 75,766.20                     | 86,069.07          | 105,843.10         | (1,000.00) | -                | -               | 54,992.17                     |
| <b>Sub-totals</b>        | 75,766.20                     | 86,069.07          | 105,843.10         | (1,000.00) | -                | -               | 54,992.17                     |
| <b>Flower</b>            |                               |                    |                    |            |                  |                 |                               |
| Restricted               | (467.08)                      | 778.51             | 1,276.40           | -          | -                | -               | (964.97)                      |
| <b>Sub-totals</b>        | (467.08)                      | 778.51             | 1,276.40           | -          | -                | -               | (964.97)                      |
| <b>Totals</b>            | 76,034.12                     | 108,977.98         | 122,431.50         | -          | -                | -               | 62,580.60                     |

# Limekilns Parish Church

## Statement of Assets and Liabilities (by code)

As at: 31 December 2025

| Class and nominal code                          | General (Unrestricted) | Designated | Restricted      | Endowment | Total            | Last year        |
|-------------------------------------------------|------------------------|------------|-----------------|-----------|------------------|------------------|
| <b>Current Asset - Cash At Bank And In Hand</b> |                        |            |                 |           |                  |                  |
| 1570: The Members Current Account               | 55,013.00              | -          | 7,424.12        | -         | 62,437.12        | 76,004.97        |
| 1583: SUMJP                                     | (50.83)                | -          | 165.16          | -         | 114.33           | -                |
| 1586: Cash Float - Tea-room                     | 30.00                  | -          | -               | -         | 30.00            | 30.00            |
| <b>Total</b>                                    | <b>54,992.17</b>       | <b>-</b>   | <b>7,589.28</b> | <b>-</b>  | <b>62,581.45</b> | <b>76,034.97</b> |
| <b>Liability - Agency Accounts</b>              |                        |            |                 |           |                  |                  |
| 6699: Agency collections                        | -                      | -          | 0.85            | -         | 0.85             | 0.85             |
| <b>Total</b>                                    | <b>-</b>               | <b>-</b>   | <b>0.85</b>     | <b>-</b>  | <b>0.85</b>      | <b>0.85</b>      |
| <b>Net total assets</b>                         | <b>54,992.17</b>       | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |
| <b>Represented by</b>                           |                        |            |                 |           |                  |                  |
| General (Unrestricted)                          | 54,992.17              | -          | -               | -         | 54,992.17        | 75,766.20        |
| Restricted - Build Maintenance                  | -                      | -          | 166.40          | -         | 166.40           | -                |
| Restricted - Flower                             | -                      | -          | (964.97)        | -         | (964.97)         | (467.08)         |
| Restricted - MnDiscre                           | -                      | -          | 735.00          | -         | 735.00           | 735.00           |
| Restricted - NCT&LP                             | -                      | -          | 7,652.00        | -         | 7,652.00         | -                |
| <b>Total</b>                                    | <b>54,992.17</b>       | <b>-</b>   | <b>7,588.43</b> | <b>-</b>  | <b>62,580.60</b> | <b>76,034.12</b> |

## 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.

**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 2025

### 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 31.

**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) Trustee Remuneration and Related Party Transactions**

During the year one trustee received reimbursement of expenses incurred (including Council Tax) – the minister, Rev N. Grant, received: £1555.59 in Travel Expenses, Limekilns Parish Church allocation, and £3904.72 in Council Tax allocation.

No other Trustees received a remuneration in 2025.

No gifts were received from any Trustees during the whole of 2025.

**f) Volunteers**

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

**g) 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.

**h) 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 Gelliet Hall. No rent is payable for this lease. Other purchased fixed assets are capitalised when the cost is over £15000.

**i) Debtors**

All debtors are measured at transaction value.

**j) 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.

## **ADDITIONAL NOTES TO THE NOTES TO THE FINANCIAL STATEMENTS**

During the year to 31<sup>st</sup> December there are a number of Restricted items which should be pointed out:

1. Tearoom Income - £14478.40. This income was raised by our very generous friends and members who attended the tearoom every Wednesday and it has been requested that this money should be exclusively used for the purpose of funding specific building projects within the church. In 2025, one of the exterior walls was re-limewashed at a cost of £15,312 and this years income will cover this expense. Other projects are planned for 2026 which will be funded, in part, by tearoom income and by other funds identified during the year.
2. A private donation of £1000 was also received to help contribute to the building project work. This is coded into Donations.
3. In 2025 we celebrated 200 years of our church building and a number of events were held as part of that celebration. To cover the cost of these events the church raised funds specifically for this purpose and in the year £597.23 was raised which should off-set the cost of the celebrations, a total of £1235. There may be some residual income still to be received from the sale of commemorative mugs. This will be shown in 2026.

