St Leonard's Parish Church

Dunfermline



Congregation No. 241462

Charity No. SC007799

ANNUAL REPORT AND ACCOUNTS

2025

St Leonard's Parish Church, Dunfermline
Trustees Annual Report and Accounts
Year ended 31 December 2025

The trustees present the annual report and accounts for St Leonard's Parish Church, Dunfermline for the year ended 31 December 2025

Reference and Administration Information

Charity Name:	St Leonard's Parish Church, Dunfermline
Charity Registration Number:	SC007799
Congregational Reference Number:	241462
Contact Address:	St Leonard's Parish Church 2 Brucefield Avenue Dunfermline Fife KY11 4SX

Trustees: 2025 – April 2026

Members of Kirk Session:
John Allen; Alison Baxter; Lynn Cowan; Carol Davis; Lesley Fordyce; Iain Gourlay; Janet Hamilton; Joyce Haynes; Ian Kirk; Sheila Leel; Barbara Leppard; Hannah MacGregor; Fiona MacKenzie; Malcolm McGregor; Isabel McKay; Barry Meiklejohn; Pamela Meiklejohn; Libby (Elizabeth) Nisbet; Esther Nisbet; Douglas Niven; Lorna Smith; Susan Taylor.

Inactive Elders:
none

Retired Elders:
Archie Annandale; Shona Brown; John Dewar; George Flett; George McDonald; Lyn McKean; Scott Paterson; Syd Stobie; Dorothy Wright.

Removed elders: A. Stewart Laird died 7/02/2025; Alison Cook died 29/11/2025.
Died in active service: Myra Dow 4/01/ 2026

Retired from active eldership: Patsy Allen 2/02/2025; Andrew Christie 20/04/2025; Gordon Hamilton 20/04/2025. Janis Foster; 16/09/2025 retired as a Trustee due to relocation, but is still a member of congregation.

Principal Office Bearers:

Moderator:	Reverend Gayle JA Taylor
Session Clerk:	Mrs Sheila Leel
Treasurer:	Mr John Allen

Independent Examiner: Mr Stewart Fraser
67 Fairways,
Dunfermline
KY12 0DX

Bankers: Bank of Scotland
PO Box 18
1 Bothwell Street
Dunfermline Fife
KY11 3AG

The above local branch was closed in January 2025. We now hold our account and banking at:

Bank of Scotland
11 – 13 East Port
Dunfermline
KY12 7JY

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of its Deed of Constitution. St. Leonard's has operated the Unitary Constitution since April 2012 following approval of Dunfermline Presbytery.

Recruitment and Appointment of Trustees

Members of the Kirk Session, are the only members of the charity board of trustees. The Kirk Session members are the elders of the church and are elected by Kirk Session from those members of the congregation who are considered to have the appropriate gifts and skills. Prior to ordination, for 2 weeks an intimation is made to the congregation for any objections to be stated, after which, if none received, ordination takes place during morning worship.

The Chair of the Board of Trustees is the Moderator, the minister and St Leonard's currently operates under a Transition Minister introduced by Fife Presbytery in August 2024.

Organisational Structure

The Kirk Session normally meets monthly throughout the year except in July and August for business. St Leonard's operates under the Unitary Constitution of the Church of Scotland and is therefore responsible for the spiritual and temporal affairs of the church. In addition to monthly meetings, Session members (elders) are divided into Working Groups and any necessary sub groups with particular remits to carry out and then report back to the Kirk Session. Members of the wider congregation can be co-opted onto these groups to add their expertise and experience adding to the richness of the church.

In August 2024 Rev Gayle Taylor arrived as new minister at St Leonard's church, not the parish minister but the transition minister – for 5 years to lead the congregation through a time of transition and necessary change.

Although the shape of this transition was not immediately clear, it soon began to emerge as we had to take the difficult decision as a church to close our McLaren Hall on safety grounds.

All of our groups, particularly our youth organisations, have been very patient and accommodating while we have looked into a possible solution.

Part of the remit of the transition ministry the Transition Minister (TM) is here to carry out over 5 years, is to look at our whole church site. This is not just in relation to a list of repairs and refurbishment work in St Leonard's that need carried out in both our halls, the sanctuary and the link corridor, but it is also in relation to the wider picture in the Church of Scotland estate. The Church of Scotland, like many of our national institutions (the NHS, the Police, our schools) is undergoing a period of financially necessary, radical change and reform. Nationally the Church's buildings estate is being reduced by around one third as are the number of paid ministries. Each area (Presbytery) has had to put together an action plan to implement this where a reduced number of buildings and ministries are allocated across an area. Our region is Fife Presbytery and our area within that is Dunfermline. To facilitate the plan, the Presbytery Mission Plan Implementation Group have assessed congregations based on their "missional activities" (how well they serve the community and how healthy their Sunday attendance and group attendance is etc) and have classed each building as either an A or a B. An "A" means that the building is vital for the next 5 years and a "B" means that the building needs to be disposed of in the next 5 years. The North Church in Dunfermline, for example, was categorised a "B" and will close and that congregation need to work towards either a union with another congregation or a dissolution, where they dissolve their status as a church and the congregation chose to go where they will. In the Dunfermline plan there is an allocation of 7 ministries where formerly, there were 11 congregations. The new united church of St Columba is therefore an example of 3 congregations coming together (Townhill, Kingseat and St Andrew Erskine) to now have one building and one minister. These new ways of working collaboratively will continue and increase so that huge amounts of money do not need to be spent on the upkeep of large and often very old buildings and resources can be used towards working with people.

The above is by way of contextualising our situation at St Leonard's. It is not simply a case of "when" we fix the McLaren Hall but "do" we fix the McLaren Hall. Unfortunately, we have multiple fabric projects that need urgent attention on our site, not least repairs to the sanctuary which of course has great historic and religious significance. For this reason, the Kirk Session, the elders who are the Trustees of St Leonard's (*each congregation in the Church of Scotland is a registered charity)* commissioned a full survey of the entire church site in November 2024 and asked the architect to provide an impartial options appraisal. The Kirk Session met in January to begin discussions on 4 options offered in that report and moved towards a decision by summer 2025. The first step, now called Phase 1, is to make the urgent and essential repairs to the sanctuary roof; a project costed at £120K. An application to Fife Presbytery for permission to carry out these works was then referred to the National Church's General Trustees who granted conditional approval subject to 2 things being put in place. These were: that a full rendering process for the work be carried out by our architect and, that the congregation successfully raise funds towards the project. The General Trustees also allocated a conditional grant of £40K to the project that could be drawn down as required for professional fees and initial works. In October 2025 Mill Architects were commissioned to begin the tendering process and the accounts show the £13,840 paid in fees and reclaimed from the General Trustees National Grant. In November 2025 we launched a carefully planned SoS Appeal (Save our St Leonard's). In the first two month of this appeal and the last 2 months of the year, we received £43,892 in donations and a further £7,310 in Gift Aid claims. This has helped the congregation to realise Phase 1 of the building works with a start date booked for summer 2026.

Phase 2, to look at our halls provision, will require focus and energy and there will be challenging times ahead. However, a real sense of achievement is evident as the congregation now know that Phase 1 is happening and that a future on this site is tangible for the congregation of St Leonard's to continue all its activity and outreach to the wider community.

Facing these issues and thinking about what needs to change can feel quite daunting and overwhelming. However, St Leonard's have an advantage, that most churches do not, in having been appointed one of 4 Transition Ministries in the whole of Scotland by Presbytery and the National Church. Having been involved in a Transition Ministry before, Rev Taylor knows that there are uphill parts of the journey and yet, with focus, good practice and a clear vision of why change is necessary and healthy, God makes a new pathway become visible and ready for us to walk. The TM is here to help the congregation, to work with them and for them as their Transition Minister but it is a partnership. We partner with the National Church and Presbytery who have supported us with this appointment and who continue to support us with appropriate resources when we need them. We partner with other churches in Dunfermline as we engage with and play our part in the new Dunfermline Cluster in the Church of Scotland. However, we also partner with the wider community – with the many groups of all ages and walks of life who use the space in our building each week, with our local schools in the parish and with organisations such as the Fife Council and the Faith Forum. We seek to future proof the St Leonard's church site as a place of worship, protecting and preserving the listed building that has so much historical and religious significance in Dunfermline.

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.

The Session and its working teams continue to concentrate on working in an integrated way to enhance the focus of our ministry and mission. As part of our responsibilities, we review and update our local practice, and incorporate that of Fife Presbytery, and of the Church of Scotland policies and procedures.

Worship

Sunday worship is every week at 10.15am in St Leonard's Church and has a Sunday School for children, *Sunday Squad*, for aged 3 to 11+ years, we also have a crèche area within our sanctuary where parents and young children can feel relaxed during worship.

We serve the Sacrament of Communion on 3 Sundays (February, May, November) and another on Maundy Thursday, and baptise children and adults throughout the year as requested. In addition to the sacraments of the church, we provide weddings, funerals, blessings, dedication services for groups and youth organisations and an annual community service of Remembrance. We also offer Lent and Advent services, bible studies, and prayer times.

We currently have over 100 regular Sunday worship attenders of people of all ages with an average present on any given Sunday being about 65 - 80. The atmosphere is warm, friendly, and caring.

In 2025 Harvest Thanksgiving was marked on the first Sunday of October, with food donations going to our church's three local charities – Foodbank, Home4Good and Home-Start. Buzzy Bees children's nursery visited at harvest time bringing foods for our chosen charities and the Transition Minister nurtured a deeper link with them, supporting singing, visiting the nursery and hosting a Christmas concert and nativity in the church in December.

Our Bereavement Service in advent was appreciated by a small number of recently bereaved families at a particularly difficult time of year.

Over the festive period we were delighted to be able to hold our family Nativity service, a carol service in the evening and a family service at 6.30pm on Christmas Eve celebrating the birth of Christ.

Pastoral Care
In line with Government's requirement, we have obtained the data consent of our members personal details and preferred communication and pastoral visit wishes.

We hold data information of our members (confidentially) which is invaluable to the Minister, Pastoral care team, District elders, and Kirk Session, and is continually updated in accordance with member's individual need.

Members and adherents of St Leonard's Church have an appointed District Elder apart from a few members who reside several miles out-with our parish, who receive information by post.
Our Pastoral Team arrange additional support for those of our church family who it is considered are in need. Appropriate church cards are posted to those celebrating special birthdays and anniversaries, also to the family of those who have recently been bereaved.

All those who work with our children and vulnerable adults must first undergo a PVG check by Disclosure Scotland and the Church of Scotland Safeguarding Office. The Safeguarding Coordinator, holds the full and approved Register by Kirk Session. Elders are given further update training dates when required by the coordinator.

We offer spiritual nurture, community and support through various groups and activities open to all. Meeting dates are intimated in the Sunday intimations, Website, and "Outlook" church magazine, and via our local churches network.

Community Support
We are active in our community, providing through our Minister, School Chaplaincy support and through 2 elders "Bible Alive" teaching to our three Primary Schools when possible. A representative from our church is also part of the 'Parent Partnership Group' to St Leonard's School. We welcome this school and others of our community to celebrate end of term and special occasions within the sanctuary. Our Minister takes part in assemblies and pastoral support within Canmore and Pitreavie Schools.

Our Morris Hall is regularly used by a variety of children/youth and adult organisations, and commercial groups. Scouts, Guiding, and Boy's Brigade meet over various nights of the week for all age sections. This has been hindered by the McLaren Hall being out of use since August 2024 due to the floor being unsafe for public use. The need for more hall space is constant and so it is our aim under a phase 2 of building works to try and restore the McLaren Hall to use.

The halls have always been well used for one off events by other groups and individuals within the community. We offer support and develop innovative ways of enabling all the youth and community organisations that meet within our halls.

We have both a Guild and a Friendship Group who meet fortnightly from end of summer until Easter each year. Both offer opportunities for fellowship, and conversation around several interesting topics. Through various initiatives, including their annual coffee and pancake morning and the Guild of 75 years continue to raise funds for their Projects.

For those who wish to be a bit more energetic, our Wednesday carpet bowls activity is available for them. This is supported by a small but enthusiastic group.

We reach out to and serve the wider community by providing a Wednesday Winter Café from October to April as part of Fife Council's Warm Spaces initiative with grant funding from them to help with heat and light and food provision.

Communication and Administration
We communicate to our congregation and the wider community by weekly intimations, quarterly financial statements, regular 'Outlook' church magazine, emails, church website, post, Facebook, and we have a ZOOM option for services for those who cannot attend church. We also advertise special services on banners on the external wall of our church for the passing public.

Our church office is open two mornings each week. The details of day and time of opening is intimated in the Sunday notices, church website and in the Outlook magazine.

Dunfermline Cluster – The former South East Cluster welcomed the new TM and a question was put to Presbytery to ask if the 2 Dunfermline Clusters could become 1 city cluster – this was approved and in 2025 meetings in the new forum began. The Presbytery Mission Plan invites St Leonard's to work more closer with Dunfermline Abbey. This has been necessary due to the McLaren Hall being out of use and the need for our Boy's Brigade to meet in the Abbey Halls.

Groups
Despite the closure of our McLaren Hall in August 2024, the TM and elders continue to support all our youth organisations by facilitating annual parades, dedications, and celebrations for each of them. The St Leonard's Guides have celebrated their centenary year in 2025 with a special service and anniversary evening in the church to mark this.

As in past years, our 3rd Dunfermline Boys Brigade Company, who celebrated their 50 years at St. Leonard's, again invited the congregation and organisations to fill shoe boxes with requested items for the Blythswood Christmas Shoebox Appeal. An impressive, near 100, shoeboxes was achieved.

The Guild - The Guild meets every two weeks from September through to the end of March when they enjoy the fellowship of one another and guest speakers, many with connections to the Guild projects, are also invited. Funds are raised for charitable purposes projects through various initiatives, including the annual coffee and pancake morning when various goods can be purchased.

The Friendship Group - This group has been developed by the TM and OLM to become a lunchtime meeting with a food hour and then a second hour in a café church style with worship and a themed activity. Funding from the Church of Scotland was successfully applied for by the TM from the Seeds

for Growth Fund in 2024 and a further grant for food applied for in 2025 from our local Community Champion at ASDA.

Mission to our Parish

Holiday Club - The theme for 2025 was "Heroes" and this was a great success and attended by around 60 primary school age children. Once again, the material was written by two very capable elders from our church. The week-long event was supported by a team mainly made up of members of this church and supported by others who have been regular helpers over many years. Due to the closure of the McLaren Hall, we hired Liberty Church for this event.

"START" - On other occasions throughout the year, we held our missional initiative "START" (*Science, Technology and Art)* gathering. Our invitation goes out through local primary schools and other local churches. For this event children primary aged children must be accompanied by a parent/s or responsible adult. We continue to be encouraged by regularly having over 60 attending each time, with both children and adults eagerly taking part in activities and sharing food. We plan to continue these events in 2026.

Community "Warm Spaces" Winter Café - During the latter part of 2022 we established a warm spaces group for the wider community. This outreach group meet each Wednesday from October – March and this is run by a small group of church members. The cafe is advertised with intimations and banners. On offer is a warm welcome, a range of different activities and food and refreshments. We believe this growing group helps serve the community by preventing loneliness and aiding mental wellbeing. It also provides a warm space with food provision during the ongoing cost of living crisis.

Christian Aid 2025 - We held a fundraising concert for this charity which is the official charity of the Church of Scotland. It was performed by our organist and her Queen Anne Singers with an interval with refreshments provided by our Hospitality Group. This event was advertised across the Cluster and was attended by many of the community. Proceeds from the concert were given to Christian Aid in their 80th anniversary year.

Property

The Manse: During 2025 our vacant Manse continued to be rented through a property agency as the TM does not require to live in the Manse.

Health & Safety - In line with Church of Scotland guidance, our Health & Safety Coordinator works with the TM to keep all our compliance certificates up to date and advises Kirk Session of any concerns.

The defibrillator is located on an outside wall to allow public use. We continue to offer a space within our Sanctuary for those who wish to sit a distance apart while in worship.

Property Checklist and Maintenance Record – in the absence of a Property Convenor and during the Transition Ministry, the TM has completed all the annual paperwork for Presbytery. Much of the content is covered by the commissioned survey of the church site and all its facilities as found in the 2024 Feasibility Study by Mill Architects.

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 Trustees 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,

Session Clerk: Sheila Reid Date: 16/5/26

ST LEONARDS - ACCOUNTS FOR 2025

Financial Overview

The General Fund shows a return to a surplus for the year of £1,303. Previously separated Designated Funds have now been reassigned as part of the General Fund. For improved financial control, we have created a further 7 Restricted Funds, 3 of which concentrate on fund raising and costs for repairs to our church Sanctuary roof. Furthermore, the finances of the Church Guild passed to the Treasurer for St Leonard's when the previous Guild Treasurer retired. The Guild bank account was closed and the residual was moved to the St Leonard's bank account. Guild accounts, while prepared separately for the Guild, are amalgamated in the main church accounts.

Receipts

Donations to the General Fund for 2025 increased from £75,658 to £85,513. There were further donations to our small Restricted Funds of £2,472 together with donations to the Restricted Funds for the church roof, which includes gift aid, of £53,674.

In addition, we were awarded a grant from the General Trustees of the Church of Scotland of £13,840 towards roof repair costs and two grants from Fife Council. A grant of £1,400 towards the costs of running our Winter Café and £800 towards the costs of running our young people's Holiday Club in July. A further £600 grant was awarded towards the costs of running our Friendship Group from the ASDA Foundation.

The manse continued to be rented to a local family. The income from manse rental totalled £13,545 and was included in the General Fund.

Commercial lets were down on the 2024 income due to the non-availability of the Mclaren Hall. The main users of our premises, apart from uniformed organisations, were groups providing services and support for young people. These comprise of Kumon sessions, to give primary school aged children further learning opportunities, an after-school club run by the PARS, and our regular Toddlers and Enjoy-a-Ball sessions for the very young. Our income from hall users was £8,980.

Our income and donations from uniformed organisations, Scouts, Guides and the Boys Brigade, and church groups remained close to the 2024 figure at £4,386.

Overall, our income in 2025 increased by circa 25% to £187,515.

Payments

In 2024 St Leonard' invested in refurbishment, repairs and replacement of many parts of the church buildings and while more work is required and funds are being raised for further repairs and improvements, 2025 could be considered as a year of consolidation and planning.

As part of our improvements to security and with particular consideration to lone working, a new door entry system was installed at the start of the year at a cost of £2,937. We also had burner problems with the gas boiler in the Sanctuary and the repairs here cost £1,517.

Utilities charges continued to rise year on year and overall, gas and electricity costs rose by 50%. Not

totally due to increased charges but also down to undercharging by our previous gas supply company during 2024. Our total cost for gas and electricity in 2025 was £12,192.

Surplus/Deficit

Adding together the positive balance in our General Fund to the considerable increase in the cash in our Restricted Funds, the surplus for 2025 was £54,287, with a balance across all funds of £115,682.

Summary

The cash position for St Leonard's may be very positive but it has to be remembered that work will start towards the end of the summer on repairing the Sanctuary roof and this will be very expensive. Consequently, the elders and congregation will have to continue to raise further funds to allow for the work to be completed satisfactorily.

Reserves Policy

St Leonard's Trustees strive to ensure that the majority of funds are available for charitable purposes while aiming to keep sufficient reserves to maintain the church and manse. To this end a reserve of £20,000 can be held to accommodate unforeseen events requiring immediate funding over 6 months. Such financial issues are given their due consideration at our Kirk Session Meetings.

Signed..... (Treasurer) ... Date.....16/5/26.....

Signed.....Sheila Reel..... (Session Clerk) ... Date.....16/5/26.....

Independent Examiner's Report to the Trustees of St Leonards Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 13-25 of this document.

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

Basis of independent examiner's statement

My 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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 9 of the 2006 Accounts Regulations, have not been met. Neither has any matter arisen to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Mr Stewart Fraser

A S Fraser

Address: 67 Fairways,

Dunfermline

KY12 0DX

16/5/26

St Leonard's Parish Church - Accounts for 2025

1. Receipts & Payments Account

Receipts	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations	**85,513**	53,674	139,187	75,658
Banking & Deposit Interest	**1,749**		1,749	2,054
Rental of Premises	**8,980**		8,980	11,671
Weddings & Funerals	**649**		649	470
Income from Manse Rental	**13,545**		13,545	14,113
Fundraising	**136**		136	193
Grant Income		16,640	16,640	46,340
Group contributions towards utilities	**1,500**		1,500	
Hospitality & Miscellaneous	**1,604**		1,604	
Guild Income		3,525	3,525	
Total Receipts	**113,676**	**73,839**	**187,515**	**150,499**
Payments				
Charitable Activities	**112,372**		112,372	105,438
Community Activities		5,209	5,209	
Sanctuary Roof Repairs - Architect's fees		13,840	13,840	
Renewal of Kitchen and Other Building Works				123,378
Guild		1,807	1,807	
Total Payments	**112,372**	**20,856**	**133,228**	**228,816**
Excess of Receipts over Payments for the year	**1,304**	**52,983**	**54,287**	**-78,317**

2. Statement of Balances

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Church Bank and Deposit Balances at Start of Year				
Church Bank, Guild & Deposit Balances c/f	**59,145**	2,250	61,395	139,712
Movement in year:				
Excess receipts over Payments for Year	**1,304**	52,983	54,287	-78,317
Church Bank and Deposit Balances at End of Year	**60,449**	**55,233**	**115,682**	**61,395**

The accounts were approved by the Trustees and signed on their behalf

Session Clerk: Sheila Leal **Date** 16/5/26

Treasurer: [signature] **Date** 16/5/26

3. Trustee Remuneration and Related Party Transactions

Mrs Barbara Leppard, who is a Trustee (i.e a member of the Kirk Session), received £2,101, net of tax, for executing the duties of Church Officer.

Mrs Lesley Fordyce, who is a Trustee (i.e a member of the Kirk Session), received £5,619, net of tax, for executing the duties of Office Clerk.

4. Movement in Funds

	As at 01-Jan-25	Receipts	Payments	As at 31-Dec-25
Unrestricted Fund	**£**	**£**	**£**	**£**
General Fund	**59,145**	113,676	112,372	**60,449**
General Fund Total	**59,145**	**113,676**	**112,372**	**60,449**
Restricted Funds				
Organ Fund	**-333**	0	0	-333
Flower Fund	**293**	90	62	321
Winter Café	**1,400**	2,025	1,890	1,535
Holiday Club & START	**0**	2,557	2,319	238
Friendship Group	**890**	600	938	552
SOS Donations	**0**	43,892	0	43,892
SOS Gift Aid	**0**	7,310	0	7,310
SOS Grant	**0**	13,840	0	13,840
SOS Costs	**0**	0	13,840	-13,840
Guild	**0**	3,525	1,807	1,718
Total for Restricted Funds	**2,250**	**73,839**	**20,856**	**55,233**
Total Funds	**61,395**	**187,515**	**133,228**	**115,682**

Purposes of Restricted Funds

Flower Fund:	**This fund is used to supplement donations for flowers in the church**
Organ Fund:	**This fund is used for any large expenditure required on our church organ**
Winter Café Fund	**This fund records grant income and expenses for our Winter Café for the local community**
Fellowship Group	**This fund records grant income and expenses for our Friendship Group and local community meals**

The following Restricted Fund was introduced in January 2025

Holiday Club & START	**This fund records the income and expenses of the Summer Holiday Club for children and young people and the Science, Technology & Art days that we hold for the local community**

The following Restricted Fund was introduced in May 2025 on the retirement of the Guild treasurer

Guild:	**This fund records the income & expenditure of our Church Guild**

The following Restricted Funds were introduced in October 2025

SOS Fund - Roof Appeal - Donations	**This fund records income from members and friends of St Leonard's towards the cost of repairs to the Sanctuary Roof**
SOS Fund - Roof Appeal - Gift Aid Tax Refunds	**This fund records income from HMRC Gift Aid refunds for donations made by church members and friends who wish their donations to be gift aided**
SOS Fund - Roof Appeal - Grants	**This fund records income from the General Trustees and other organisations and grant bodies towards the cost of repairs to the Sanctuary Roof**
SOS Fund - Roof Appeal - Costs	**This fund records expenditure for the repairs to the Sanctuary Roof**

5. Analysis of Donations	**Unrestricted Funds 2025**	**Restricted Funds 2025**	**Total 2025**	**Total 2024**
WFO Gift Aided Donations	**39,040**		39,040	36,414
WFO Non- Gift Aided Donations	**10,075**		10,075	11,793
Open Plate Offerings	**4,501**		4,501	3,656
Church Fabric Donations	**720**		720	820
Tax recovered on Gift Aided Donations	**10,155**		10,155	9,813
Tax recovered on Open Plate	**2,000**		2,000	761
Contributions from Organisations	**4,386**		4,386	4,436
Card Reader and Other Donations	**1,264**	625	1,889	4,743
Holiday Club Donations		1,463	1,463	1,235
Holiday Club Grant Income		800	800	
START Donations		294	294	1,083
Winter Café Donations	**1,136**		1,136	0
Hospitality Donations	**213**		213	0
Friendship Group Donations	**1,190**		1,190	0
Winter Café - Grant Income		1,400	1,400	1,800
Friendship Group - Grant income		600	600	1,000
Donations to Flower Fund		90	90	55
Other Income - Catering and Misc.	**1,254**		1,254	904
Gift Day Donations	**7,980**		7,980	0
Tax Recovered on Gift Day Donations	**1,599**		1,599	0
Donations for Roof Repair Fund		43,892	43,892	0
Tax Recovered on Roof Repair Fund Donations		7,310	7,310	0
Grant Income for Roof Fund		13,840	13,840	0
Total Church Donations	**85,513**	**70,314**	**155,827**	**78,513**
Guild Offerings including donations		773	773	
Guild Donations for Projects		779	779	
Capitation		440	440	
Guild Coffee Morning		927	927	
Guild Meals		606	606	
Total Guild Donations		**3,525**	**3,525**	

6. Analysis of Payments	Unrestricted General Fund 2025	Restricted Funds 2025	Total 2025	Total 2,024
Giving to Grow Allocation	**49,784**		49,784	**40,476**
Presbytery Dues	**1,593**		1,593	**1,593**
Minister's Expenses	**5,253**		5,253	**529**
Locum Minister	**1,180**		1,180	**8,225**
Pulpit Supply	**0**		0	**100**
Staff Costs	**18,850**		18,850	**17,794**
Repairs & Maintenance - Church	**8,322**		8,322	**133,607**
Repairs & Maintenance - Manse	**0**		0	**0**
Heating & Lighting	**12,192**		12,192	**8,018**
Insurance - Church & Manse	**7,412**		7,412	**6,580**
Church Office Expenses	**184**		184	**151**
Photocopying	**1,309**		1,309	**683**
Postage	**393**		393	**362**
Telephone & Internet	**1,056**		1,056	**1,024**
New Equipment	**170**		170	**2,195**
Organ & Piano Maintenance	**472**		472	**575**
Sunday School & Baptismal Gifts	**111**		111	**96**
Outreach, Publicity & Adverts	**252**		252	**118**
Charitable Appeals & Works	**384**		384	**1,747**
Community Mission Expenses	**181**		181	**980**
Holiday Club & START Expenses	**0**	2,319	2,319	**913**
Hospitality Expenses	**1,271**		1,271	**0**
Training & Education	**161**		161	**0**
Licenses	**1,183**		1,183	**0**
Miscellaneous Expenses	**659**	62	721	**3,050**
Roof Appeal - Architects Fees	**0**	13,840	13,840	**0**
Winter Café	**0**	1,890	1,890	**0**
Fellowship group	**0**	938	938	**0**
Total Church Payments	**112,372**	**19,049**	**131,421**	**228,816**
Guild Fee Expenditure - Capitation		425	425	420
Guild Donations - Church, Guild Projects		800	800	1,900
Guild Meals		527	527	
Other Guild Expenditure		55	55	1,207
Total Guild Payments		**1,807**	**1,807**	**3,527**

Purchase of Investments
There was no purchase of investments in 2025

Governance Costs
There were no governance costs for the church in 2025

7. Collections for Third Parties

	2025	2024
Christian Aid	1902	1,354
Collection for St Leonards Primary School Breakfast Club	12	200
Collection for Poppy Scotland	122	
RNLI	0	497
Carol Service Retiring Collection for St Leonards Primary School Breakfast Club	0	338
Blythswood - Shoebox donation	0	20
Donations for Rev Gayle Taylor & Margaret Mateos	0	1161
Donation for Rita - Compassion UK	0	165
Total	**2,036**	**3,735**

8. Payments to Third Parties

	2025
Christian Aid	1902
Collection for St Leonards Primary School Breakfast Club	350
Donations to Poppy Scotland	131
Total	**2,383**

9. Receipts & Payments Analysis of the General Fund

Income	2025	2024
WFO Scheme Gift Aided	39,040	48,207
WFO Scheme Non- Gift Aided	10,075	0
Tax Received on Offerings	12,155	10,574
Ordinary Offering (Open Plate)	4,501	3,656
Other Offerings & Card Reader	1,264	4,188
Congregational Organisations	4,386	4,436
Fundraising Activities	136	193
Weddings, Funerals & Baptisms	649	470
Bank & Investment Interest	1,749	2,054
Use of Premises	8,980	11,671
Catering Income	1,190	874
Miscellaneous Income	91	30
Community Mission	100	1,083
Holiday Club Donations	0	1,235
Hospitality - Income	1,671	0
Income from Manse Rental	13,545	7,218
Transferred cash for Overheads	1,500	0
Church Fabric Income	10,297	0
Winter Café Donations	1,157	0
Friendship Group Donations	1,190	0
Total Income	**113,676**	**95,889**

Expenditure	2025	2024
Giving to Grow	49,784	40,476
Locum Minister	1,180	8,225
Presbytery Dues	1,593	1,593
Minister's Expenses	5,253	529
Pulpit Supply	0	100
Worship & Education		0
Organist's Salary	2,324	3,050
Church Officer's Salary	2,101	2,018
Cleaners' Salaries	7,371	7,176
Office Clerk Salary	5,619	4,992

	2025	2024
Employee Tax	1,435	558
Church Fabric & Equipment Maintenance	7,666	7,816
Upkeep of Church Grounds	126	1,652
Organ & Piano Maintenance	472	575
Church Gas	6,258	2,995
Church Electricty	5,934	5,023
Church & Manse Insurance	7,412	6,580
Cleaning Materials & Services	530	761
Hospitality Expenses	1,271	0
Stationery	184	151
Photocopying	1,309	683
Postage	393	362
Telephone & Internet	1,056	1,024
Publicity & Advertising	0	118
Training & Education	161	0
Sunday School	98	64
Baptismal Gifts	13	32
Outreach	252	0
New Equipment	170	557
Music Expenditure	10	0
Catering Expenditure	25	301
Charitable Works & Appeals	384	1,747
Community Mission Expenses	181	980
Holiday Club Expenses	0	913
Licenses	1,183	1,319
Miscellaneous Expenditure	624	966
Total Expenditure	**112,372**	**103,336**

10. Receipts & Payments of the Winter Café Fund

Income	**2025**	**2024**
Grant from Fife Council	1400	1800
Sundries	25	
Total Income	**1425**	**1800**

Expenditure	**2025**	**2024**
Food & Ingredients	1290	39
Transfer to General Fund for overheads of light & heat	600	
Total Expenditure	**1,890**	**39**

11. Receipts & Payments of the Friendship Group Fund

Income	**2025**	**2024**
Seeds for Growth Grant		1000
Grant from ASDA for Friendship Group lunches	600	
Total Income	**600**	**1000**
Expenditure	**2025**	**2024**
Food, Ingredients & Expenses for Friendship group lunches	938	109
	938	**109**

12. Receipts & Payments Analysis of the Flower Fund

Income	**2025**	**2024**
Donations	90	55
Total Income	90	**55**
Expenditure		
Flowers for Sanctuary	62	242
Total Expenditure	**62**	**242**

13. Receipts & Payments of the Organ Fund

Income	**2025**	**2024**
Nil	0	0
Total Income	**0**	**0**
Expenditure		
Nil	0	0
Total Expenditure	**0**	**0**

14. Receipts & Payments of the Guild

Income	2025	2024
Guild Offerings & Donations	573	
Guild Projects	779	
Capitation	440	
Guild Coffee Morning	927	
Guild Meals	806	
Total Income	**3,525**	**0**

Expenditure

Capitation	425	
Guild Projects	800	
Guild Exps	55	
Guild Meals	527	
Total Expenditure	**1,807**	**0**

15. Receipts & Payments of the three SOS Funds

Income	2025	2024
Donations	43,892	
Gift Aid Tax refund	7,310	
Grants	13,840	
Total Income	**65,042**	

Expenditure

Architects Fees	13,840
Total Expenditure	**13,840**

16. Receipts & Payments of the Holiday Club & START Fund

Income	**2025**	**2024**
Donations	1,757	
Grant	800	
Total Income	**2,557**	

Expenditure	**2025**	**2024**
Hall Hire	450	
Operational Expenses	1,869	
Total Expenditure	**2,319**	