Langtoun Central Church of Scotland, Kirkcaldy

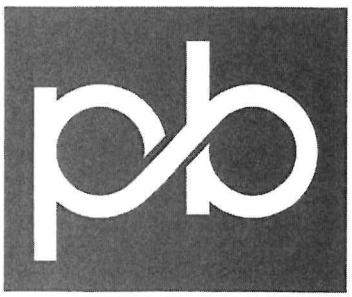
ACCRUED (SORP COMPLIANT) ACCOUNTS USING MERGER ACCOUNTING TO RECORD A UNION DURING THE YEAR

FOR THE YEAR ENDED 31 DECEMBER 2025

Congregation No: 241492

Scottish Charity No: SC 031064

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com



PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Langtoun Central Church of Scotland, Kirkcaldy
Trustees' Report
Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply 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 effective from 1 January 2019.

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.

Activities 2025

2025 was a year where we were led by Stewart McPherson up until Easter when he retired after which, Julie Renwick was appointed Interim Moderator until the appointment of our current Interim Minister, Eileen Miller on 20 October 2025.

During the year we continued to support our members of the congregation and the wider community by:

- New Langtoun Church website introduced.
- Hosting local Primary School assembly services.
- Livestream viewing of Sunday services each Sunday which continued to grow in attendances.
- Publishing congregational newsletters. Delivered when possible, and also by email.
- Visitors cards situated in the pews.
- Continuation of pastoral support by visiting those who are ill at home and in hospital and by taking funerals through the use of local and Assistant Ministers along with Interim Moderators during our vacancy.
- The work of our Trustees (Kirk Session) continued as decisions were made by 'in person' Session meetings and e-mail meetings.
- Harvest Thanksgiving was celebrated where people were encouraged to donate foodstuffs and financial contributions for the work of Kirkcaldy Food Bank.
- Our Gift Service during advent, invited people to donate new gifts and toiletries which were donated to the local branch of the Salvation Army, supporting in a practical way, local families in need.
- Holy Week services held in the Bennochy and St Bryce buildings.
- Providing hospitality from the Olive Branch and St Bryce Centre (Community Café of the year Fife 2025).
- The January Blues offered, for three days a week, a 'warm space' for anyone to enjoy social contact, play board games or jigsaws or just relax with a hot drink or a bowl of hot soup.
- Christmas Afternoon Tea was provided for our elderly and less mobile members followed by a service of carols.
- Our lively Community Choir.
- 80th anniversary of VE Day on May 8th, we held an Afternoon Tea in the Olive Branch Café.
- Pastoral Care Team's Summer Tea in July was very happily received by over 70 of our elderly members.
- The Moderator of the General Assembly of the Church of Scotland, Right Rev Rosie Frew, led a special service which included the presentation of Long Service Certificates.

Activities 2025 ***(continued)***

- 98 shoeboxes were contributed towards the Blythswood appeal.
- Christmas Fayre was held in November.
- Reflective service for those bereaved was held on the first Sunday in Advent to offer a space to remember loved ones.
- Guild Coffee Morning raised **£1,504.90** which was shared between various Charities.
- We raised a total of **£327** in donations over our various Easter services for an appeal to help those affected by the recent earthquake in Myanmar.
- Church Ceilidh A total of **£750** was raised for CHAS, a charity supporting children and families at end of life.
- Christingle service held on Christmas Eve attracted a large number of families in the community.
- Our adult Nativity Play attracted many families within the community.

Achievements and Performance

Langtoun Central Church of Scotland (an Eco-Congregation) was formed on the 1st January 2025 as a result of a union between Abbotshall, Bennochy, Linktown and St.Bryce Churches. The former Bennochy and St.Bryce Churches were chosen to be retained with the new Kirk Session deciding the way in which one or other or both of these Churches are to be used for worship and mission by the new congregation. The former Abbotshall and Linktown Churches are to be sold, let or otherwise disposed of subject to the titles on which they are held, subject to the approval of the Presbytery and, if necessary, the General Trustees or the General Assembly. The congregations agreed that the manse of the former Bennochy congregation would be retained as the manse of Langtoun Central Church as the other legacy Churches Manses had been sold prior to the union.

Since the union approximately 125 members attend worship in person regularly and a significant additional number support the Church by responding financially and/or attending activities, special services, livestreaming and recorded services.

Sunday worship combined traditional, scriptural content with modern presentation through visual and audio aids in a relaxed and friendly atmosphere.

The buildings are used regularly by many of our organisations and a variety of community groups for meetings and fund raising as well as local election use and a number of private hires. Our Community Cafés in the St.Bryce and Bennochy buildings serve lunches, teas & coffees and is supported by members of the community, congregational members and a number of hard-working volunteers.

Our Website provides details of our Church services, and activities and our Organisations.

The Sanctuary in both buildings has the capability to host community events which have been well attended in the past.

Our Facebook page and our website; langtouncentralchurch.org.uk shows comprehensively the various activities within the building and community organisations. It has continued to be an invaluable tool for communication, publicity, external enquiries and a conduit to allow members and visitors to worship via our Livestreaming and recording facility attracting on the average, 353 viewers weekly.

To better facilitate the working together of these four congregations, the Rev Stewart McPherson, was appointed as Interim Minister for the united charge with a service of union taking place on 18th February 2025.

Our Membership at the commencement of our union was 921. Throughout the year we gained 3 members by certificate and 4 by resolution. We lost 32 through death, 39 by certificate and 9 otherwise. Leaving a total 848 by 31/12/25.

We believe that Langtoun Central Church exists to glorify God and to work for the advancement of Christ's Kingdom in our parish and beyond.

Langtoun Central Church of Scotland, Kirkcaldy
Trustees' Report
Year ended 31 December 2025

Financial Review
Our main source of income is the generosity of our members. We are very grateful for this generosity which enables us to engage with our community and pursue the wider objectives of the church.

Investment Policy and Performance
The Church holds investments in the Growth and Income Funds of the Church of Scotland Investors Trust, as is authorised by the Deed of Constitution. The purposes of these investments are:

- To keep funds safe and secure.
- To grow our funds exponentially.
- To earn a steady additional source of income.

Details of investments are provided on note 10 to these financial statements.

Risk Management
The Trustees consider the main risk facing the charity to be the following:

- The age profile of the members remains high and there is a risk that declining membership income will not be adequate to meet expenditure.

Reserves Policy
It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end the Church held unrestricted funds of £940,901 of which £891,845 is on deposit with the Church of Scotland Investors Trust. The Church also held £162,116 of restricted funds which have been provided for the purposes specified in Note 16.

Structure, Governance and Management
The congregation is a registered charity, number SC031064 and is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Unitary Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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.

Union
During the current financial year a restructuring took place via a basis of Union between the following congregations (all unincorporated Scottish charities):

Names of combining charities	Scottish Charity Number
Bennochy Parish Church of Scotland, Kirkcaldy	SC005628
Linktown Church of Scotland, Kirkcaldy	SC012039
Abbotshall Parish Church of Scotland, Kirkcaldy	SC002586
St Bryce Kirk Church of Scotland, Kirkcaldy	SC031064

Please note St Bryce Kirk Church of Scotland, Kirkcaldy is the former name of this charity which since the date of Union has been known as "Kirkcaldy Langtoun Central Church of Scotland". The basis of Union of these congregations was approved by the Office of Scottish Charity Regulator (OSCR) and the Church of Scotland (parent charity - SC011353) with an effective Union (merger) date of 1 January 2025. As this Union was a merger of the congregations into one continuing congregation the merger method of accounting was deemed appropriate. This means the financial statements show the current and comparative figures as if the entities have been the combined throughout those periods. Notes 17 to 19 of the financial statements provides further details of the pre-merger and post merger Statement of Financial Activities (SOFA) components as well as the net assets at the date of merger which make up the combined figures detailed in these financial statements.

Langtoun Central Church of Scotland, Kirkcaldy
Trustees' Report
Year ended 31 December 2025

Reference and Administrative Information

Trustees

*Iain Clark (retired 3 July 25)
*Grace Cord
*Margaret Cranston (retired 10 June 25)
*Andrew Dowsey
*George Drummond
*Bruce Farrell
*Jennifer Farrell
*Anne Fraser
*Euan Fraser
Nancy Gilmartin (resigned 10 June 25)
*Douglas Hamill
*Alison Hamilton
*Roderick Henderson (retired 31 May 26)
*Alistair Hugh
Anne Hunter
*Ragnar Ingebrigtsen
*Margaret Kinnear
*Renwick Kirkhope (retired 21 May 25)
Màura Lee
Beryl Luke
George Luke
*Helen Mackenzie (re-joined from sabbatical 24 March 26)
*Jenny Mcleod
*Morag Michael
*Richard Michael
Catherine Millar
*Stewart Milne (resigned 31 October 25)
Helen Mitchell
Dorothy Murray
*Helen Murray
*Isobel Neilson (resigned 1 June 26)
*Jim Neilson (12 month sabbatical from 1 June 26)
Elizabeth Richardson
Dorothy Smith
*Elspeth Smith
*Richard Steele
*Dianne Waddell
Malcolm West
Rae Walker (re-elected 24 March 26)
Andzia Wilson
Jennifer Wilson
*Irene Wood

* These Trustees/Office Bearers were members of the Kirk Sessions of Bennochy Parish Church of Scotland, Linktown Church of Scotland and Abbotshall Parish Church of Scotland before the Union and became Trustees/Office Bearers of Langtoun Central Church of Scotland at the date of Union.

Principal Office-bearers

Interim Minister: Eileen Miller	(Appointed 20 October 2025)
Interim Minister: Stewart McPherson	(Retired 20 April 2025)
Interim Moderator: Julie Renwick	(Resigned 19 October 2025)
Session Clerk: George Drummond	
Church Treasurer: Euan Fraser	

Principal Office
St Bryce Centre, St Brycedale Avenue, Kirkcaldy, KY1 1ET

Charity No: SC031064

Independent Examiner
Colin McCulloch FCCA
Paterson Boyd & Co, Chartered Certified Accountants, 18 North Street, Glenrothes, Fife, KY7 5NA

Bankers
Bank of Scotland
163 High Street, Kirkcaldy, Fife, KY1 1LR

Langtoun Central Church of Scotland, Kirkcaldy
Trustees' Report
Year ended 31 December 2025

Trustees' Responsibilities in Relation to the Financial Statements

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 requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



George Drummond, Session Clerk
Date: 17 September 2026

Langtoun Central Church of Scotland, Kirkcaldy
Independent Examiner's Report to the Trustees of Langtoun Central Church of Scotland
Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on the following pages.

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 [other than disclosed below*]

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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Colin McCulloch F.C.C.A.
Paterson Boyd & Co
Chartered Certified Accountants
18 North Street
GLENROTHES
Fife
KY7 5NA

Date: 17 September 2026

Langtoun Central Church of Scotland, Kirkcaldy
Statement of Financial Activities (incorporating an income and expenditure account)
Year ended 31 December 2025

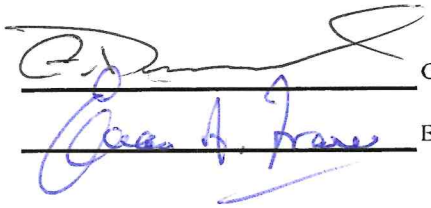
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Combined Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Combined Total 2024 £
Income and endowments from:									
Donations and legacies	1	161,893	70,321	-	232,214	188,608	1,216	-	189,824
Charitable activities	2	57,400	24,405	-	81,805	131,496	20,193	-	151,689
Other trading activities	3	76,975	-	-	76,975	79,641	-	-	79,641
Investments	4	78,056	1,008	-	79,064	27,767	53	95	27,915
Other	5	15,821	-	-	15,821	36,196	-	-	36,196
Total income		390,145	95,734	-	485,879	463,708	21,462	95	485,265
Expenditure on:	6								
Raising funds		201	-	-	201	380	-	-	380
Charitable activities		470,056	23,012	-	493,068	428,096	17,434	95	445,625
Total expenditure		470,257	23,012	-	493,269	428,476	17,434	95	446,005
Net income/(expenditure) before gains and losses on investments		(80,112)	72,722	-	(7,390)	35,232	4,028	-	39,260
Net gains/(losses) on investments		41,673	-	-	41,673	6,441	-	-	6,441
Net income/(expenditure)		(38,439)	72,722	-	34,283	41,673	4,028	-	45,701
Transfers between Funds	16	500	(500)	-	-	3,886	(3,886)	-	-
Net movement in funds		(37,939)	72,222	-	34,283	45,559	142	-	45,701
Reconciliation of funds:	16								
Total funds brought forward		978,840	89,894	3,263	1,071,997	933,281	89,752	3,263	1,026,296
Total funds carried forward		**940,901**	**162,116**	**3,263**	**1,106,280**	**978,840**	**89,894**	**3,263**	**1,071,997**

The above are combined figures, for both the current and comparative period, which show the aggregated results of the united congregations (further details of the basis of Union during the year can be found in the Trustees Report).

Langtoun Central Church of Scotland, Kirkcaldy
Balance Sheet
As at 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Combined Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Combined Total 2024 £
Fixed Assets:									
Tangible assets	9	1,645	-	-	1,645	-	-	-	-
Investments	10	892,721	-	-	892,721	180,836	54,403	-	235,239
Total Fixed Assets		894,366	-	-	894,366	180,836	54,403	-	235,239
Current Assets									
Debtors	11	14,000	-	-	14,000	377,669	-		377,669
Cash at bank and in hand		47,842	162,116	3,263	213,221	437,158	35,491	3,263	475,912
Total Current Assets		61,842	162,116	3,263	227,221	814,827	35,491	3,263	853,581
Liabilities									
Creditors falling due within one year	12	(15,307)	-	-	(15,307)	(16,823)	-	-	(16,823)
Net Current Assets		46,535	162,116	3,263	211,914	798,004	35,491	3,263	836,758
Creditors falling due after more than one year		-	-	-	-	-	-	-	-
Net Assets		940,901	162,116	3,263	1,106,280	978,840	89,894	3,263	1,071,997
The funds of the charity:									
Endowment funds	16	-	-	3,263	3,263	-	-	3,263	3,263
Restricted income funds		-	162,116	-	162,116	-	89,894	-	89,894
Unrestricted income funds		940,901	-	-	940,901	978,840	-	-	978,840
Total charity funds	16	940,901	162,116	3,263	1,106,280	978,840	89,894	3,263	1,071,997

The above are combined figures, for both the current and comparative period, which show the aggregated results of the united congregations.
The notes on the following pages form part of these financial statements.
The accounts were approved by the Trustees on 17 September 2026 and signed on their behalf by:



George Drummond, Session Clerk

Euan Fraser, Treasurer

Langtoun Central Church of Scotland, Kirkcaldy
Accounting Policies
Year ended 31 December 2025

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

Basis of preparation

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) effective from 1 January 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.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

During the year Langtoun Central Church of Scotland was formed through the union of Bennochy Parish Church of Scotland, Linktown Church of Scotland, Abbotshall Parish Church of Scotland and St Bryce Kirk Church of Scotland (which became Langtoun Central Church of Scotland following the union). The union took effect on 1 January 2025 following approval by the Office of the Scottish Charity Regulator and the Church of Scotland.

As the union represented a merger, the merger method of accounting has been adopted in accordance with the Charities SORP (FRS 102). Accordingly, the financial statements present the results and financial position of the united congregation as though the combining congregations had always operated as a single entity.

The accounting policies previously adopted by Bennochy Parish Church of Scotland and St Bryce Kirk Church of Scotland were already prepared on an accruals basis and were consistent with those adopted by the united congregation. Accordingly, no material accounting policy adjustments were required in respect of those congregations.

Linktown Church of Scotland and Abbotshall Parish Church of Scotland previously prepared their financial statements on the receipts and payments basis permitted under charity legislation. For the purposes of applying merger accounting, their comparative financial information has been restated to an accruals basis in accordance with FRS 102 and the Charities SORP. The principal adjustments related to the recognition of investments, debtors and creditors/accruals. Details of these adjustments are provided in Note 19.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Langtoun Central Church of Scotland, Kirkcaldy
Accounting Policies
Year ended 31 December 2025

Fund accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Recognition of income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Recognition and allocation of expenditure
Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Langtoun Central Church of Scotland, Kirkcaldy
Accounting Policies
Year ended 31 December 2025

Fixed Assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £100 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment	4 years

Investments
Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation
Langtoun Central Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Cash and cash equivalents
Cash and cash equivalents include cash in hand and deposits held at Bank of Scotland and with the Investors Trust.

Debtors
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors
Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Langtoun Central Church of Scotland, Kirkcaldy
Notes to the financial statements
Year ended 31 December 2025

	Un-restricted Funds 2025 £	Restricted Funds 2025 £	Endow-ment Funds 2025 £	Combined Total 2025 £	Un-restricted Funds 2024 £	Restricted Funds 2024 £	Endow-ment Funds 2024 £	Combined Total 2024 £
1. Donations and Legacies								
Offerings	96,013	-	-	96,013	128,544	-	-	128,544
Tax recovered on Gift Aid	23,552	-	-	23,552	44,778	-	-	44,778
Legacies	31,590	70,321	-	101,911	2,000	-		2,000
Donations	10,738	-	-	10,738	13,286	1,216	-	14,502
	161,893	70,321	-	232,214	188,608	1,216	-	189,824
2. Income from charitable activities								
Weddings and Funerals	1,200	-	-	1,200	960	-	-	960
Regular Fundraising Events	-	-	-	-	11,920	-	-	11,920
Organisational Activity	3,847	24,405		28,252	1,290	20,239	-	21,529
St Bryce Coffee Bar	46,511	-	-	46,511	42,577	-	-	42,577
Miscellaneous	5,842	-		5,842	74,749	(46)	-	74,703
	57,400	24,405	-	81,805	131,496	20,193	-	151,689
3. Income from other trading activities								
Rent Received from Property:								
Hall Lets	76,975	-	-	76,975	79,641	-	-	79,641
	76,975	-	-	76,975	79,641	-	-	79,641
4. Investment Income								
Dividends received	49,502	-	-	49,502	26,873	53	-	26,926
Interest received	28,554	1,008	-	29,562	894	-	95	989
	78,056	1,008	-	79,064	27,767	53	95	27,915
5. Other Income								
Receipts from General Trustees	15,821	-	-	15,821	25,000	-	-	25,000
Other	-	-	-	-	11,196	-	-	11,196
	15,821	-	-	15,821	36,196	-	-	36,196

	Un-restricted Funds 2025 £	Restricted Funds 2025 £	Endow-ment Funds 2025 £	Combined Total 2025 £	Un-restricted Funds 2024 £	Restricted Funds 2024 £	Endow-ment Funds 2024 £	Combined Total 2024 £
6. Analysis of Expenditure								
Raising Funds								
Investment Manager's Fees	80	-	-	80	-	-	-	-
Offering Envelopes	121	-	-	121	380	-	-	380
	201	-	-	201	380	-	-	380
Charitable Activities								
Giving to Grow Contribution	147,959	-	-	147,959	115,675	-	-	115,675
Presbytery Dues	6,918	-	-	6,918	7,601	-	-	7,601
Minister's Expenses	3,373	-	-	3,373	6,183	-	-	6,183
Pulpit Supply	-	-	-	-	24,210	-	-	24,210
Organist Salary	7,270	-	-	7,270	2,721	-	-	2,721
Other salary costs	114,876	-	-	114,876	114,320	-	-	114,320
Fabric Repairs & Maintenance	-	-	-	-	23,107	-	-	23,107
Council Tax	-	-	-	-	3,470	-	-	3,470
Insurance	29,759	-	-	29,759	27,699	-	-	27,699
Other Building Costs	85,650	-	-	85,650	24,787	-	-	24,787
Heating & Lighting	32,693	-	-	32,693	42,808	-	-	42,808
Church Office Expenses	13,966	-	-	13,966	8,300	-	-	8,300
Accountancy Fees	-	-	-	-	1,350	-	-	1,350
Independent Examiner Fee	6,348	-	-	6,348	5,132	-	-	5,132
Organ & Music	2,219	-	-	2,219	4,827	-	-	4,827
Donations to other charities	11,827	-	-	11,827	1,930	-	-	1,930
Organisational Expenditure	1,647	23,012	-	24,659	-	16,134	-	16,134
Café expenses	-	-		-	15	-	-	15
Pastoral Care	-	-		-	1,205	-	-	1,205
Equipment Costs	-	-	-	-	12,756	1,300	95	14,151
Other Expenses	5,003	-	-	5,003	-	-	-	-
Depreciation	548	-	-	548	-	-	-	-
	470,056	23,012	-	493,068	428,096	17,434	95	445,625
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	470,257	23,012	-	493,269	428,476	17,434	95	446,005

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

7. Staff costs and numbers	2025 £	2024 £
Salaries and wages	112,604	114,320
Social security costs	955	-
Pension scheme costs	1,317	-
Total	114,876	114,320

The average number of employees during the year was as follows:

	2025 Number	2024 Number
Ministerial support	1	1
Administration	5	5
Music staff	1	1
Premises maintenance	3	5
Kitchen staff	5	5
	15	17

No employee had employee benefits in excess of £60,000 (2024: £60,000)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the tenth and subsequent years) £39,856.

8. Trustee Remuneration and Related Party Transactions

The minister received travelling expenses of £3,373 (2024: £4,332). In addition Richard Michael who is a member of the Kirk Session received £ 6,090 (2024: £4,260) for providing his services as Musical Director during the year.

During the year a total of £18,837 (2024: £21,852) was donated to the congregation by trustees.

9. Tangible Fixed Assets

	2025 Buildings	2025 Office Equipment	2025 Total	2024 Buildings	2024 Office Equipment	2024 Total
Cost						
At 1 January	-	-	-	8,291	-	8,291
Additions	-	2,193	2,193	-	-	-
Disposals	-	-	-	(8,291)	-	(8,291)
At 31 December	-	2,193	2,193	-	-	-
Accumulated Depreciation						
At 1 January	-	-	-	8,000	-	8,000
Charge for year	-	548	548	-	-	-
Eliminated on Disposals	-	-	-	(8,000)	-	(8,000)
At 31 December	-	548	548	-	-	-
Net Book Value						
At 31 December	-	1,645	1,645	-	-	-

10. Investments

	2025 £	2024 £
Market value at 1 January	235,239	225,330
Additions at cost	660,008	-
Disposals	(44,119)	-
Charges paid from capital account	(80)	-
Unrealised gain / (loss) on investments	41,673	9,909
Market value at 31 December	892,721	235,239
Investments at cost	811,646	160,075

The investments are carried at their fair value.

The following investments are held:	No.	No.
Church of Scotland Investors Trust Growth Units	5,702	12,052
Church of Scotland Investors Trust Income Units	73,032	12,884
Other investments/ shareholdings etc	2,057	2,057

11. Debtors

	2025 £	2024 £
Gift Aid Tax Refund Due	5,429	1,910
Prepayments	-	2,460
Other	8,571	373,299
	14,000	377,669

12. Creditors

	2025	2024
	£	£
Accruals	7,143	12,494
Other	8,164	4,329
	15,307	16,823

13. Collections and fundraising for Third Parties

	2025	2024
	£	£
Christian Aid	2,327	2,221
Mary's Meals	-	538
Cancer Research	-	380
The Cottage Centre	-	405
Kirkcaldy Foodbank	-	385
Poppy Scotland	-	207
Bible Society	-	50
Alzheimer Scotland	-	114
Samaritans	-	706
Sight Scotland Veterans	-	150
HIV Aids	3,000	-
Bangladeshi Nurses	3,000	-
Vine Trust	3,000	-
Other	500	-
	11,827	5,156

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Analysis of Net Assets Among Funds

Current financial year	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	1,645		-	-	1,645
Investments	660,233	232,488	-	-	892,721
Current Assets	56,735	5,107	162,116	3,263	227,221
Current Liabilities	(15,307)		-	-	(15,307)
Net assets at 31 Dec 2025	703,306	237,595	162,116	3,263	1,106,280

Comparative financial year	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-		-	-	-
Investments	145,864	34,972	54,403	-	235,239
Current Assets	577,883	236,944	35,491	3,263	853,581
Current Liabilities	(16,823)		-	-	(16,823)
Net assets at 31 Dec 2024	706,924	271,916	89,894	3,263	1,071,997

16. Movements in Funds

2025 - current year	At 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Investment gain/(loss) £	At 31 Dec 2025 £
Endowment funds						
Mrs Margaret Kilgour Bequest	292	-	-	-	-	292
Mrs Preston Hamilton Bequest	173	-	-	-	-	173
Miss Helen Bell Memorial Fund	40	-	-	-	-	40
James Burt Memorial Fund	-	-	-	-	-	-
Helen Pride	-	-	-	-	-	-
William Scott Dickson	-	-	-	-	-	-
William Black Bequest	1,000	-	-	-	-	1,000
Mrs Garnock Bequest	215	-	-	-	-	215
Miss Harley Bequest	637	-	-	-	-	637
James Hamilton Bequest	630	-	-	-	-	630
Miss Janet McNab Bequest	20	-	-	-	-	20
Mrs Helen Williams Bequest	256	-	-	-	-	256
	3,263	-	-	-	-	3,263
Restricted funds						
Choir/Organ	381	-	-	-	-	381
Flower Fund	228	-	-	-	-	228
Benevolent Fund	1,518	-	-	-	-	1,518
Sunday School	56	85	(101)	-	-	40
Bell Ringers	29	475	(77)	-	-	427
Bowling Club	-	917	(917)	-	-	-
Taekwondo	464	-	-	-	-	464
Women's Group	106	1,519	(1,229)	-	-	396
Arts Trust	885	-	-	-	-	885
Open Door/café	13,229	18,735	(18,787)	-	-	13,177
William Brown Fund	144	-	-	-	-	144
Tom Downie Fund	4,658	-	-	-	-	4,658
Isabella Robertson McKillop Fund	8,829	-	-	-	-	8,829
W Scott Dickson Fund	61	-	-	-	-	61
Agnes Henderson Fund	10,307	-	-	-	-	10,307
Fabric Fund	17,440	-	-	-	-	17,440
Redecoration Fund	1,348	-	-	-	-	1,348
I Greenway	22,561	1,008	-	-	-	23,569
Session Trust Fund	1,268	-	-	-	-	1,268
SS and Youth Work	402	-	-	-	-	402
Restricted Fabric Fund	4,400	-	-	-	-	4,400
Memorial Fund	721	-	-	-	-	721
Country Dance Club	735	1,745	(1,765)	-	-	715
Women's Guild Work	-	-	-	-	-	-
Langtoun Craft Group	124	928	(135)	(500)	-	417
Lilias McConnell Fund	-	70,321	-	-	-	70,321
	89,894	95,733	(23,011)	(500)	-	162,116

Unrestricted funds						
General Treasury	26,699	-	-	-	-	26,699
Bequest Fund	88,073	-	-	-	-	88,073
Contingency Fund	7,220	-	-	-	-	7,220
Fabric Fund	2,842	-	-	-	-	2,842
Reserve Fund	341,283	386,299	(467,061)	500	41,673	302,694
General Fund	263,427	-	-	-	-	263,427
Operating Fund	12,353	-	-	-	-	12,353
Fabric Fund	19,502	-	-	-	-	19,502
Facilities Fund	124,108	-	-	-	-	124,108
St Bryce Coffee Bar	121	-	-	-	-	121
The Young Church	653	18	(218)	-	-	453
The Guild	2,601	3,829	(2,936)	-	-	3,494
Care Team	630	-	(43)	-	-	587
Social Team	146	-	-	-	-	146
Designated Fabric Fund	35,120	-	-	-	-	35,120
Designated General Reserve Func	53,637	-	-	-	-	53,637
Kirk Café	425	-	-	-	-	425
Flower	-	-	-	-	-	-
Sunday Coffee	-	-	-	-	-	-
	978,840	390,146	(470,258)	500	41,673	940,901
Total funds 2025	**1,071,997**	**485,879**	**(493,269)**	**-**	**41,673**	**1,106,280**

Endowment funds

All the endowment funds arose in the 1920's and 1930's and their original purposes have been overtaken by changed circumstances.

The income arising on these funds is now applied as follows:

Mrs Margaret Kilgour Bequest	*to Benevolent Fund*
Mrs Preston Hamilton Bequest	*to Benevolent Fund*
Miss Helen Bell Memorial Fund	*to The Guild*
James Burt Memorial Fund	*to The Young Church*
William Black Bequest	*to General Fund*
Mrs Garnock Bequest	*to Benevolent Fund*
Miss Harley Bequest	*to The Guild*
James Hamilton Bequest	*to General Fund*
Miss Janet McNab Bequest	*to Benevolent Fund*
Mrs Helen Williams Bequest	*to General Fund*

Restricted funds

Choir/Organ	to provide music for the choir to use in worship
Flower Fund	to provide flowers for display during services of worship
Benevolent Fund	to provide help to the needy in the parish
Sunday School	to provide Christian education for children
Bell Ringers	to provide hand held music periodically as special services
Bowling Club	to enable the Bowling Club to provide indoor bowling to members of the community
Taekwondo	to provide outreach to the wider community through teaching of martial arts to children and adults
Women's Group	to provide friendship and fellowship through talks and outings to women in the community
Arts Trust	to assist with funding musical and dramatic performances
Open Door/café	funding raised to benefit the local community and promote the church within the community

William Brown Fund	
Tom Downie Fund	to provide for retired members of the congregation
Isabella Robertson McKillop Fund	to provide for the care of the young and elderly
W Scott Dickson Fund	to provide a prize for a Sunday School competition
Agnes Henderson Fund	to be used for youth organisations excluding the Boys Brigade
Fabric Fund	to provide for the maintenance of church properties
Redecoration Fund	to be used for redecoration of the church
I Greenway	
Session Trust Fund	to provide for any specific identified need
SS and Youth Work	to be used for youth organisations
Restricted Fabric Fund	to provide for the maintenance of church properties
Memorial Fund	to be used for the maintenance of the memorial ground
Country Dance Club	to be used by the Country Dance Club
Women's Guild Work	to be used by the Women's Guild
Langtoun Craft Group	to be used by the craft group

Unrestricted & designated funds

In each case funds have been set aside by the Trustees for the following purposes:

Fabric Fund	the maintenance of church properties
Facilities Fund	
St Bryce Coffee Bar	the running of the St Brycedale Centre Coffee Bar
The Young Church	the running of the Youth Church
The Guild	the running of The Guild
Care Team	the running of the Care Team
Social Team	the running of the Social Team
Designated General Reserve Fund	to be used for the maintenance of church property
Kirk Café	to be used for charitable purposes

16. Movements in Funds (continued)

2024 - comparative year	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Investment gain/(loss) £	At 31 Dec 2024 £
Endowment funds						
Mrs Margaret Kilgour Bequest	292	15	(15)	-	-	292
Mrs Preston Hamilton Bequest	173	11	(11)	-	-	173
Miss Helen Bell Memorial Fund	40	-	-	-	-	40
James Burt Memorial Fund	-	4	(4)	-	-	-
Helen Pride	-	6	(6)	-	-	-
William Scott Dickson	-	4	(4)	-	-	-
William Black Bequest	1,000	-	-	-	-	1,000
Mrs Garnock Bequest	215	-	-	-	-	215
Miss Harley Bequest	637	39	(39)	-	-	637
James Hamilton Bequest	630	-	-	-	-	630
Miss Janet McNab Bequest	20	-	-	-	-	20
Mrs Helen Williams Bequest	256	16	(16)	-	-	256
	3,263	95	(95)	-	-	3,263
Restricted funds						
Choir/Organ	381	-	-	-	-	381
Flower Fund	228	-	-	-	-	228
Benevolent Fund	1,518	-	-	-	-	1,518
Sunday School	101	90	(189)	54	-	56
Bell Ringers	140	486	(597)	-	-	29
Bowling Club	-	853	(290)	(563)	-	-
Taekwondo	464	-	-	-	-	464
Women's Group	1,489	706	(1,289)	(800)	-	106
Arts Trust	885	-	-	-	-	885
Open Door/café	11,471	18,104	(13,769)	(2,577)	-	13,229
William Brown Fund	144	-	-	-	-	144
Tom Downie Fund	4,658	-	-	-	-	4,658
Isabella Robertson McKillop Fund	8,829	-	-	-	-	8,829
W Scott Dickson Fund	61	-	-	-	-	61
Agnes Henderson Fund	10,307	-	-	-	-	10,307
Fabric Fund	17,440	-	-	-	-	17,440
Redecoration Fund	1,187	161	-	-	-	1,348
I Greenway	22,006	1,055	(500)	-	-	22,561
Session Trust Fund	1,261	7	-	-	-	1,268
SS and Youth Work	402	-	-	-	-	402
Restricted Fabric Fund	4,400	-	-	-	-	4,400
Memorial Fund	721	-	-	-	-	721
Country Dance Club	735	-	-	-	-	735
Women's Guild Work	800	-	(800)	-	-	-
Langtoun Craft Group	124	-	-	-	-	124
	89,752	21,462	(17,434)	(3,886)	-	89,894

16. Movements in Funds (continued)

Unrestricted funds						
General Treasury	1,366	108,566	(89,431)	3,886	2,312	26,699
Bequest Fund	88,073	-	-	-	-	88,073
Contingency Fund	7,220	-	-	-	-	7,220
Fabric Fund	2,842	-	-	-	-	2,842
Reserve Fund	300,173	73,065	-	(32,559)	604	341,283
General Fund	271,481	203,595	(248,104)	32,930	3,525	263,427
Operating Fund	22,421	75,259	(85,327)	-	-	12,353
Fabric Fund	19,502	-	-	-	-	19,502
Facilities Fund	124,108	-	-	-	-	124,108
St Bryce Coffee Bar	121	-	-	-	-	121
The Young Church	916	92	(355)	-	-	653
The Guild	2,853	2,675	(2,927)	-	-	2,601
Care Team	791	436	(597)	-	-	630
Social Team	146	-	-	-	-	146
Designated Fabric Fund	36,855	-	(1,735)	-	-	35,120
Designated General Reserve Func	53,637	-	-	-	-	53,637
Kirk Café	425	-	-	-	-	425
Flower	265	20	-	(285)	-	-
Sunday Coffee	86	-	-	(86)	-	-
	933,281	463,708	(428,476)	3,886	6,441	978,840
Total funds 2024	**1,026,296**	**485,265**	**(446,005)**	**-**	**6,441**	**1,071,997**

17. Merger accounting - analysis of principal SOFA components for the current reporting period

	Charity A* (pre-merger)	Charity B* (pre-merger)	Charity C* (pre-merger)	Charity D* (post-merger)	2025 Combined Total
	£	£	£	£	£
Total income	-	-	-	485,879	485,879
Total expenditure	-	-	-	(493,269)	(493,269)
Net income/(expenditure)	-	-	-	(7,390)	(7,390)
Net gains/(losses) on investments	-	-	-	41,673	41,673
Net movement in funds	-	-	-	34,283	34,283

* charity A, B & C refers to following charities which combined during this financial year:

Charity A	Bennochy Parish Church of Scotland, Kirkcaldy
Charity B	Linktown Church of Scotland, Kirkcaldy
Charity C	Abbotshall Parish Church of Scotland, Kirkcaldy
Charity D	St Bryce Kirk Church of Scotland, Kirkcaldy

18. Merger accounting - analysis of principal SOFA components for the previous reporting period

	Charity A* (pre-merger)	Charity B* (pre-merger)	Charity C* (pre-merger)	Charity D* (pre-merger)	2024 Combined Total
	£	£	£		£
Total income	128,805	48,840	148,324	159,296	485,265
Total expenditure	(105,565)	(63,682)	(85,327)	(191,431)	(446,005)
Net income/(expenditure)	23,240	(14,842)	62,997	(32,135)	39,260
Net gains/(losses) on investments	2,312	3,525	604	-	6,441
Net movement in funds	25,552	(11,317)	63,601	(32,135)	45,701

19. Merger accounting - analysis of net assets at the date of merger and any adjustments

	Charity A* (at Union date)	Charity B* (at Union date)	Charity C* (at Union date)	Charity D* (at Union date)	Combined Total (at Union date)
	£	£	£		£
Net assets	141,729	358,679	86,998	484,591	1,071,997
Represented by:					
Unrestricted funds	124,833	352,609	85,418	415,980	978,840
Restricted funds	16,896	6,070	1,580	65,348	89,894
Endowment funds	-	-	-	3,263	3,263
	141,729	358,679	86,998	484,591	1,071,997

19. Merger accounting - analysis of net assets at the date of merger and any adjustments (continued)

Details of significant adjustments required to align accounting policies

The accounting policies of both St Bryce Kirk Church of Scotland and Bennochy Parish Church of Scotland were previously aligned and consequently there has been no need to modify any existing accounting policies in consolidating the United congregation.

Linktown Church of Scotland and Abbotshall used the receipts and payments basis for preparing their financial statements previously so these were restated for the previous accounting period. The main adjustment required was in relation to the inclusion of investments, debtors and accruals which amounted to an £71,550 adjustment (£73,307, £2,189 and (£2,946) respectively) in the comparative year.

On uniting (the merger) there was no requirement to restate any of the unrestricted funds of any of the combining congregations.

During preparation of the first financial statements following the union of the four congregations, the trustees identified that the proceeds from a property sale completed by St Bryce Kirk Church of Scotland before the union had not been recognised as a debtor in that congregation's financial statement. The opening net assets transferred to the new charity have therefore been adjusted to recognise the receivable. Receipt of the proceeds during the year has been accounted for as the settlement of that debtor and not as current year income.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
CAPITAL ACCOUNT	£	£
Credit Balances held at 31 December at cost	495,990	862,289
Market Value of Balances at 31 December	529,527	876,258
REVENUE ACCOUNT		
Credit Balance at 31 December	18,144	49,488
TEMPORARY ACCOUNT		
Credit Balance at 31 December		