

# **St Leonard's Parish Church Dunfermline**



**Congregation No. 241462**

**Charity No. SC007799**

## **ANNUAL REPORT AND ACCOUNTS 2024**

St Leonard's Parish Church, Dunfermline  
Trustees Annual Report and Accounts  
Year ended 31 December 2024

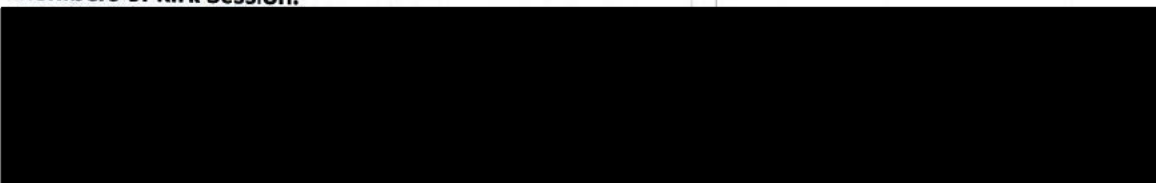
The trustees present the annual report and accounts for St Leonard's Parish Church, Dunfermline for the year ended 31 December 2024

**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**

**Members of Kirk Session:**

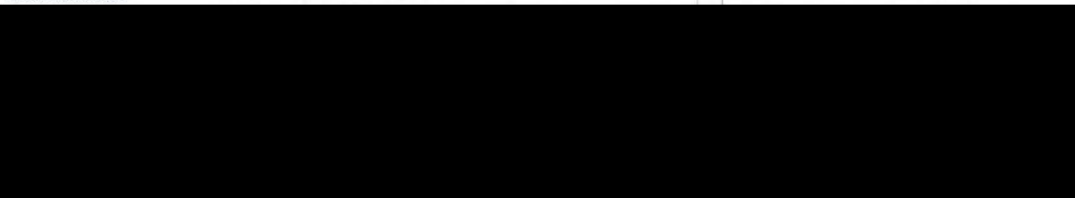


**Inactive Elders:**  
none

**Retired Elders:**



**Removed:**



**Principal Office Bearers:**

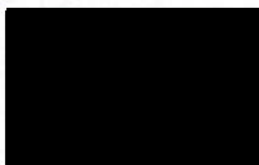
Moderator:

Session Clerk:

Treasurer:



**Independent Examiner:**



St Leonard's Parish Church, Dunfermline  
Trustees Annual Report and Accounts  
Year ended 31 December 2024

**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 trustees. The Kirk Session members are the elders of the church and are chosen by Kirk Session from those members of the church who are considered to have the appropriate gifts and skills. An intimation is made to the congregation for any objections to those named, after which Ordination takes place at morning worship.

Our church currently operates under an Interim Moderator who is also the locum minister. We expect to appoint a full time Transition Minister in August 2024. The appointment will be inducted by Presbytery of Fife.

### **Organisational Structure**

The Kirk Session normally meets monthly throughout the year except in July and August for business and is responsible for spiritual affairs within the church and can meet at other times if required. In addition to these meetings, Session members (elders) are divided into Working Teams and further smaller groups and individuals who hold church responsibilities where each is committed to the further work of our Lord and their Kirk Session Remit. Congregational members are encouraged to join these teams to use their gifts and time. They can be co-opted onto these groups and they add to the richness of our church.

Transition Ministry starting in August 2024

In August 2024 [REDACTED] 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.



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 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. As you may be aware, 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 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, 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, will continue and increase.

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 and asked the architects to provide an impartial options appraisal. The Kirk Session met in January to begin discussions on 4 options offered in that report and will be moving towards a decision by the summer. The decision will then need to be taken to and agreed by the congregation as a whole and then taken to the Presbytery. However, it should be said that all 4 options have large price tags and there is no guarantee that Presbytery will allow St Leonard's to spend these sums of money on the buildings here. The figures will undoubtedly be put back to the Presbytery Mission Plan Implementation Group who will ask further necessary and radical questions such as: could the congregation share hall space with other churches in the Dunfermline area, could the congregation unite with another congregation or congregations to share a minister and could the congregation meet in another building?

Although much of this is unsettling and even sad to those who have known St Leonard's in its current shape and form for most of their lives, no congregation in the Church of Scotland is untouched by the national plan and all churches are having to reduce their dependency on costly



buildings to instead divert funds into ministry and mission in new creative ways. Another example you may have heard about recently in the press in this regard is Dunfermline Abbey.

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, [REDACTED] 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 Community Council. 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.

It is our natural habit to meet regularly for Sunday worship at 10.15am. in St Leonard's Church and are supported by the *Sunday Squad*, an excellent Sunday School provision for children aged 3 to 11+ years, we also boast a crèche area within our sanctuary where parents and young children can feel relaxed during worship.

We served the Sacrament of Communion on 3 Sundays and another on Maundy Thursday, and baptism of a few little ones. In addition to the sacraments of the church, we normally provide marriage, funeral, blessings, dedication services and a Community Remembrance service of those departed, Dedication Services to our Youth Organisations. We also offer Lent and Advent services, studies, and reflections.

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) and 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 coordinators hold the full and approved Register by Kirk Session. Elders are given further update training dates when required by the coordinator.

We offer spiritual nurture through several Bible study/reflection groups. These groups are open to all, and meeting dates are intimated in the Sunday notices, Website, and "Outlook" church magazine, and local churches.

We are active in our community, providing chaplaincy support and "Bible Alive" teaching to our three Primary Schools when possible. A representative from our church is also part of the 'Parent Partnership Group' to one of the schools. We welcome these schools and others of our community to celebrate special times within the sanctuary and halls and have a close relationship with the nearest primary school.

We have a well-attended, and active Boys Brigade Company who meet in the church halls. Our external wall displays an advert inviting children to join our BB Company. Our halls are regularly used by a variety of children/youth and adult organisations, and commercial groups. They are also 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, the Guild of 74 years continue to raise funds for their Projects. Also offer a fortnightly Fellowship group gathering.

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.

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.

### **Achievements and Performance (2024)**

Our Kirk Session met in our church hall 9 times in 2024. The TM is reviewing all governance and procedures and has implemented some changes to the Kirk Session ways of working including



introducing monthly meetings of all elders/trustees for greater involvement and ownership of processes and no leaders' meetings.

Since the translation of the previous parish minister in 2021 St Leonard's were most fortunate to have [REDACTED] OLM as Locum Minister. Since December 2022 Margaret also took on the role of Interim Moderator. [REDACTED] has now reverted to her OLM post of 10 voluntary hours over week and the Transition Minister and congregation continue to feel well supported by her.

We continue to meet for regular Sunday worship in the sanctuary at 10.15am. Our weekly services are intimated by email to our membership with whom we have email addresses, along with the order of service and attached ZOOM video link. This link continues to be used by those unable to attend church and is appreciated by them as they can sit down in their own homes at 10.15 on a Sunday and 'join' us in worship. For those who do not have email and wish a copy of the weekly worship they are posted to them.

Following worship, we offer refreshments in the Morris hall. This is well attended and provides an opportunity for fellowship.

St Leonard's *Sunday Squad* (Sunday School) provides age-appropriate teaching for children from the age of 3 years and is supported by experienced teachers and a small group of helpers on a rota basis. The Transition Minister is working with the staff team to develop and grow this group and integrate them within the first part of Sunday worship including an offering brought in by the children. Also available for infant families is our creche area which is located within our sanctuary where parents and young children can feel relaxed during worship.

During 2024 again as is our custom we were able to serve Communion in our Sanctuary on our usual three Sundays throughout the year and another on Maundy Thursday. Others joined us on ZOOM where they served themselves. Home Communion is also offered to those who are housebound through health issues.

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 2024 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 began a deeper link with them, supporting singing, visiting the nursery and hosting a Christmas concert and nativity in the church in December.

Other special services included our Bereavement Service in advent, and Remembrance Sunday Service.

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

**Dunfermline churches working together** – 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.

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 celebrate their centenary year in 2025.



As in past years, our 3<sup>rd</sup> 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 Blythwood 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 the speakers, many with connections to the Guild projects. 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 in 2024 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.

#### **Mission:**

**Bible Alive** - The Church calls us to be missional. For many years we have had a presence in our three parish primary schools with Scripture Union, and now *'Bible Alive'*. This course has again been successfully delivered in St Leonard's School by 2 elders from our church. They are very well received by both children and teachers.

**Holiday Club** - The theme for 2024 was "The Olympics" was a great success and attended by around 60 primary school age children. Once again, the material was written by two very capable sister members 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 but due to the kitchen renovation needed to be held in St Leonard's Primary School.

**"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 2025.

**Community "Warm Spaces"** - 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 is run by a small group of church members. Meetings are 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 environment. Some of our members who manage the group have engaged with Fife Council for training offered, and Fife Voluntary Action for funding.

**Christian Aid 2024** - We held a most wonderful concert arranged by our organist and her Queen Anne Choir and finished with refreshments. This event was advertised in our usual manner and was attended by many of the community. Donations from the concert were given to the RNLI who had their 200<sup>th</sup> anniversary and to Christian Aid.



**The Manse:**

During 2024 our vacant Manse continued to be rented through a property agency as the TM does not require to live in the Manse. The previous 10% of the rental income donated to Ukraine Churches Appeal has now concluded.

**Safeguarding** - We maintain a full and updated safeguarding register of all who work with children and vulnerable adults in line with Church of Scotland Safeguarding Service Regulations. Our Safeguarding Coordinator has offered training sessions held by Fife Presbytery to all identified on our Safeguarding Register. Refresher training has now to be undertaken every three years.

**Health & Safety** - In line with Church of Scotland guidance, our Health & Safety Officer keeps a close overview on all our buildings and land and advises Kirk Session of any concerns.

Our officer regularly checks the Church of Scotland H&S website for any changes to the procedures and policies and makes any adjustments necessary. All fire extinguishers are checked, and new H&S signs have been installed as identified.

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.

## **Financial Overview**

The General Fund shows a deficit for the year of £7,445 and along with expenditure on refurbishment of many aspects of the buildings, together with a new commercial kitchen, the total of reserves across all funds now stands at £61,401.

### **Receipts**

Total donations for 2023 were down from £85,683 to £75,658, but this was not surprising as no Gift Day was held during 2024. This will be reinstated in 2025. However, we were awarded grants from the Church of Scotland and Fife Council towards the work in constructing a new kitchen, replacing windows in the Morris Hall and our Warm Spaces costs for supporting the local community during the winter months. The total for grants amounted to £46,340.

The manse continued to be rented to a local family. The income from manse rental totalled £14,113 and was distributed as follows:-

£4,749 was added to the Facilities Renewal Fund.

£1,538 was placed into the Manse Fabric Maintenance Fund.

£608 was placed into the Church Fabric Fund.

£7,218 remains in the General Fund to be used for general church maintenance and repairs

Commercial lets were slightly down on the 2023 income. The main users of our premises, apart from uniformed organisations, were groups providing services and support for young people. Kumon sessions, twice a week, to give primary school aged children further learning opportunities, our regular Toddlers and Enjoy-a-Ball sessions for the very young plus a summer Drama Week for older children. In addition, our halls were also used for yoga classes and by small groups for meditation and Buddhist worship. Our income from hall users was £11,671.

Our income and donations from uniformed organisations, Scouts, Guides and the Boys Brigade, and church groups remained close to the 2023 figure at £4,436. Overall, our income in 2024 increased by 30% to £150,499.

### **Payments**

We invested heavily in 2024 with expenditure across all areas of the church premises. The cost of the new kitchen, which is now more than twice the size of the original kitchen, built in 1986, was £101,123 including Building Warrant Design and calculations checks, and this also includes a new disabled toilet and baby changing area. The increased size of the kitchen allows for both commercial activities and an area set out as a domestic food and meal preparation space with a facility for a wheel chair user as well.

Our administrative office, now occupied by our Transitional Minister, was fully refurbished, and the inner wall was rebuilt following subsidence which occurred many years ago, and the outer wall was clad internally to help with insulation. The cost for this work was £7,082.

Our Committee Room, now just referred to as our Meeting Room, was also replastered and redecorated, with new carpeting, replacement windows, blinds and heating at a cost of £4,960.



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We also took the opportunity to improve the screens in the church. The video projectors, both of which were well over 12 years old and their associated projection screens, were removed and replaced by LED screens. The finance for the screens was taken from the Unrestricted Legacies Fund. The total cost for the screens was £1,438.

Utilities charges continued to rise during 2024 and the cost of gas and electricity for the year rose by £1,289 to £8,018. This, however, is a distorted figure. Our previous providers (Scottish Hydro) had an invoicing problem towards the end of the contract period and failed to charge us for any gas from December 2023 through to April 2024. At the 31 December 2024, we were still unaware of the exact charges for that period and how Scottish Hydro will finally sort out appropriate and correct billing.

The substantial increase under the heading 'Upkeep of Church grounds' related to the cost of a drain survey in March to establish, and better understand, the ongoing problems we might have relating to their condition and the location. No plans being available of the drains, this had to be established before any improvements could be made. The survey cost was £1,314. Beyond clearing the drains from blockage on two occasions, no further work has been undertaken with the drains at this time.

During the year our Giving to Grow contribution increased when we were fortunate to welcome our new Transitional Minister, Rev. Gayle Taylor to St Leonard's. The increase in costs for our fulltime minister in 2024 was £5,283.

Overall, there was an 81% increase in expenditure for 2024 to £228,810

### **Surplus/Deficit**

With all our additional investment for the future, we finished with an overall deficit of £78,311.

### **Summary**

Total assets are down to £61,401 due mainly to the expenditure on property and equipment. While further work is required on various aspects of the church buildings, this work will only commence when further funding and grants have been achieved. It should be noted that the Facilities Renewal Fund residue will be amalgamated with the Church Fabric Maintenance Fund in 2025.

### **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.

### **Independent Examiner's Report to the Trustees of St Leonard's Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 12 to 23 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.





## St Leonard's Parish Church - Accounts for 2024

### 1. Receipts & Payments Account

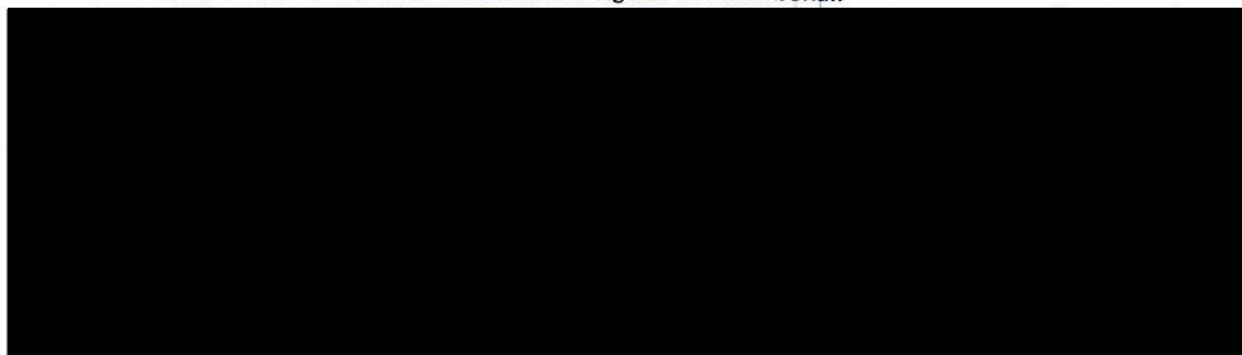
	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Receipts</b>					
Donations	74,283	1,320	55	75,658	85,683
Banking & Deposit Interest	2,054	0	0	2,054	1,435
Rental of Premises	11,671	0	0	11,671	14,944
Weddings & Funerals	470	0	0	470	1,300
Income from Manse Rental	7,218	6,895	0	14,113	12,508
Fundraising	193	0	0	193	0
Grant Income	0	46,340	0	46,340	0
<b>Total Receipts</b>	<b>95,889</b>	<b>54,555</b>	<b>55</b>	<b>150,499</b>	<b>115,870</b>
<b>Payments</b>					
Charitable Activities	103,336	1,860	242	105,438	99,242
Repairs to Flat Roof	0	0	0	0	26,980
Renewal of Kitchen and Other Building Works	0	123,378	0	123,378	0
<b>Total Payments</b>	<b>103,336</b>	<b>125,238</b>	<b>242</b>	<b>228,816</b>	<b>126,222</b>
Excess of Receipts over Payments for the year	<b>-7,447</b>	<b>-70,683</b>	<b>-187</b>	<b>-78,317</b>	<b>-10352</b>



### Statement of Balances

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Church Bank and Deposit Balances at Start of Year</b>					
Church Bank & Deposit Balances c/f	3,117	136,448	147	139,712	150,068
<b>Movement in year:</b>					
Excess receipts over Payments for Year	-7,447	-70,683	-187	-78,317	-10352
<b>Church Bank and Deposit Balances at End of Year</b>	<b>-4,330</b>	<b>65,765</b>	<b>-40</b>	<b>61,395</b>	<b>139,716</b>
<b>Guild Bank Balance at Start of Year</b>	<b>2024</b>			<b>Total 2024</b>	<b>2023</b>
Guild Bank & Deposit Balances c/f	1,149			1,149	1,205
<b>Movement in year:</b>					
Excess receipts over Payments for Year	-95			-95	-56
<b>Guild Bank Balance at End of Year</b>	<b>1,054</b>			<b>1,054</b>	<b>1,149</b>

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





## 1. Trustee Remuneration and Related Party Transactions

██████████ who is a Trustee (i.e a member of the Kirk Session), received £2,018 for executing the duties of Church Officer.

## 2. Movement in Funds

	As at 01-Jan-24	Receipts	Payments	As at 31-Dec-24
Unrestricted Funds	£	£	£	£
General Fund	3,120	95,889	103,336	-4,327
Reserve Fund	6,292	0	0	6,292
Church Fabric Fund	26,721	1,428	7,153	20,996
Manse Fabric Fund	5,191	1,538	0	6,729
Facilities Renewal Fund	80,572	48,289	116,223	12,638
Stewardship & Outreach	3,958	0	0	3,958
Unrestricted Legacies	13,715	500	1,438	12,777
Warm Spaces	0	1,800	39	1,761
Seeds for Growth	0	1,000	109	891
Hospitality	0	0	276	-276
Guild	1,183	3,398	3,527	1,054
	<b>140,752</b>	<b>153,842</b>	<b>232,101</b>	<b>62,493</b>
<b>Restricted Funds</b>				
Organ Fund	-333	0	0	-333
Flower Fund	480	55	242	293
	<b>147</b>	<b>55</b>	<b>242</b>	<b>-40</b>
<b>Total Funds</b>	<b>140,899</b>	<b>153,897</b>	<b>232,343</b>	<b>62,453</b>

**Purposes of Designated (Unrestricted) Funds**

<b>Reserve Fund:</b>	This fund allows the church to have finance available for any contingent purpose
<b>Fabric Funds:</b>	The Trustees set aside funds for any major expenditure in the church and the
<b>Facilities Renewal Fund:</b>	A fund created to accommodate donations that will go towards the renewal and
<b>Stewardship &amp; Outreach:</b>	This fund is used for stewardship campaigns and Christian outreach in our
<b>Unrestricted Legacies:</b>	This fund is for legacies for which no particular use has been specified
<b>Guild:</b>	This fund records the income & expenditure of the Guild in our church

**The following funds were introduced during October-December 2024**

<b>Warm Spaces:</b>	This fund records grant income and expenses for our Winter warm space for our local community
<b>Seeds For Growth:</b>	This fund records grant income and expenses for our Friendship Group and local community meals
<b>Hospitality:</b>	This fund records income and expenses for the use of our new kitchen installation

**Purposes of Restricted Funds**

<b>Flower Fund:</b>	This fund is used to supplement donations for flowers in the church
<b>Organ Fund:</b>	This fund is used for any large expenditure required on our church organ



	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b><u>3. Analysis of Donations</u></b>					
WFO Gift Aided Donations	48,207			48,207	36,912
WFO Non- Gift Aided Donations				0	10,255
Open Plate Offerings	3,656			3,656	3,912
Church Fabric Donations		820		820	470
Tax recovered on Gift Aided	9,813			9,813	9,435
Tax recovered on Open Plate	761			761	1,177
Contributions from Organisations	4,436			4,436	4,778
Other Offerings & Donations	4,188	500	55	4,743	3,984
Holiday Club Donations	1,235			1,235	279
Community Mission & START	1,083			1,083	1,875
Other Income - Catering and Misc.	904			904	825
Gift Day Donations				0	7,840
Tax Recovered on Gift Day Donations				0	1,607
<b>Total Church Donations</b>	<b>74,283</b>	<b>1,320</b>	<b>55</b>	<b>75,658</b>	<b>83,349</b>
Guild Fee Income - Capitation	476			476	360
Guild Fundraising - Including Projects	320			320	799
Other Guild Income	2,602			2,602	2,267
<b>Total Guild Donations</b>	<b>3,398</b>			<b>3,398</b>	<b>3,426</b>

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	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b><u>4. Analysis of Payments</u></b>					
Giving to Grow Allocation	40,476			40,476	32,082
Presbytery Dues	1,593			1,593	1,417
Minister's Expenses	529			529	0
Locum Minister	8,225			8,225	11,865
Pulpit Supply	100			100	160
Staff Costs	17,794			17,794	16,112
Repairs & Maintenance - Church	10,229	123,378		133,607	41,035
Repairs & Maintenance - Manse	0			0	100
Council Tax Manse	0			0	0
Heating & Lighting	8,018			8,018	6,729
Insurance - Church & Manse	6,580			6,580	6,275
Church Office Expenses	151			151	379
Photocopying	683			683	610
Postage	362			362	466
Telephone & Internet	1,024			1,024	1,009
New Equipment	557	1,638		2,195	2,899
Organ, Piano & Music	575			575	843
Sunday School & Baptismal Gifts	96			96	158
Outreach, Publicity & Adverts	118			118	111
Charitable Appeals & Works	1,747			1,747	1,550
Community Mission Expenses	980			980	322
Holiday Club Expenses	913			913	46
Other Church Expenses	2,586	222	242	3,050	2,078
<b>Total Church Payments</b>	<b>103,336</b>	<b>125,238</b>	<b>242</b>	<b>228,816</b>	<b>126,246</b>
Guild Fee Expenditure - Capitation	420			420	411
Guild Donations - Church, Guild				1,900	1,500
Projects & WDOP	1,900				
Other Guild Expenditure	1,207			1,207	1,571
<b>Total Guild Payments</b>	<b>3,527</b>			<b>3,527</b>	<b>3,482</b>

**Purchase of Investments**

There was no purchase of investments in 2024

**Governance Costs**

There were no governance costs for the church in 2024



## **5. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's stipends are paid in accordance with the National Stipends Scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in the 5th and subsequent years of service was £38,884

## **6. Collections for Third Parties**

	<b>2024</b>	<b>2023</b>
Christian Aid	1,354	1,421
RNLI	497	
Guild Collection for St Leonards		
Primary School Breakfast Club	200	162
Carol Service Retiring Collection for		
St Leonards Primary School	338	0
Breakfast Club		
Blythswood - Shoebox donation	20	
Funeral payments for staff		140
Donations for [REDACTED]	1161	0
Donation for [REDACTED] - Compassion UK	165	0
<b>Total</b>	<b>3,735</b>	<b>1,723</b>

## **7. Receipts & Payments Analysis of the General Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
WFO Scheme Gift Aided	48,207	36,912
WFO Scheme Non- Gift Aided	0	10,255
Tax Received on Offerings	10,574	10,612
Ordinary Offering (Open Plate)	3,656	3,912
Other Offerings/Donations	4,188	1,830
Congregational Organisations	4,436	4,778
Fundraising Activities	193	163
Weddings & Funerals	470	1,300
Bank & Investment Interest	2,054	1,435
Use of Premises	11,671	14,944
Catering Income	874	761
Miscellaneous Income	30	3,203
Community Mission	1,083	2,154
Holiday Club Donations	1,235	0
Income from Manse Rental	7,218	5,705
<b>Total Income</b>	<b>95,889</b>	<b>97,964</b>

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<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
Ministries & Mission Allocation	40,476	32,082
Locum Minister	8,225	11,865
Presbytery Dues	1,593	1,417
Minister's Expenses	529	0
Pulpit Supply	100	160
Organist's Salary	3,050	3,120
Church Officer's Salary	2,018	1,716
Cleaners' Salaries	7,176	6,119
Office Clerk Salary	4,992	4,257

	<b>2024</b>	<b>2023</b>
Employee Tax	558	900
Church Fabric & Equipment	7,816	8,817
Upkeep of Church Grounds	1,652	195
Manse Fabric Maintenance	0	100
Manse Council Tax	0	0
Organ & Piano Maintenance	575	843
Church Gas	2,995	3,237
Church Electricity	5,023	3,492
Church & Manse Insurance	6,580	6,275
Cleaning Materials & Services	761	843
Stationery	151	379
Photocopying	683	610
Postage	362	466
Telephone & Internet	1,024	1,009
Publicity & Advertising	118	42
Training & Education	0	0
Sunday School	64	82
Baptismal Gifts	32	76
New Equipment	557	2,899
Outreach	0	69
Music Expenditure	0	0
Catering Expenditure	301	354
Charitable Works & Appeals	1,747	1,550
Community Mission Expenses	980	322
Holiday Club Expenses	913	46
Licenses	1,319	892
Miscellaneous Expenditure	966	786
<b>Total Expenditure</b>	<b>103,336</b>	<b>95,020</b>



## **8. Receipts & Payments of the Facilities Renewal Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Gift Day Donations	0	7,840
Occasional Donations	0	1,163
Tax Recovered on Donations	0	1,607
Income from Manse Rental	4,749	6,000
Grant from Church of Scotland	40,000	0
Grant from Fife Council	3,540	0
<b>Total Income</b>	<b>48,289</b>	<b>16,610</b>
<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
Church Fabric Maintenance	824	900
Flat roof refurbishment	0	26,980
Meeting Room Refurbishment	4,960	0
New Office Renovation	7,082	0
New Kitchen	99,563	0
Building Warrant Design and Calcs check	1,560	0
McLaren Hall Structural Report & Inspections	2,234	0
<b>Total Expenditure</b>	<b>116,223</b>	<b>27,880</b>

## **9. Receipts & Payments Analysis of the Church Fabric Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Standing Orders & Donations	820	470
Income from Manse Rental	608	0
<b>Total Income</b>	<b>1,428</b>	<b>470</b>
<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
Church Buidings Survey	7,153	3,300
<b>Total Expenditure</b>	<b>7,153</b>	<b>3,300</b>

### **10. Receipts & Payments Analysis of the Manse Fabric Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Income from Manse Rental	1,538	803
<b>Total Income</b>	<b>1,538</b>	<b>803</b>
<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>

### **11. Receipts & Payments Analysis of the Unrestricted Legacies Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Donation	500	0
<b>Total Income</b>	<b>500</b>	<b>0</b>
<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
Video Screens for Sanctuary	1,438	0
<b>Total Expenditure</b>	<b>1,438</b>	<b>0</b>

### **12. Stewardship & Outreach Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Nil	0	0
<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
Nil	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>



### **13. Warm Spaces Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Grant from Fife Council - Nov 24	1800	0
<b>Total Income</b>	<b>1800</b>	<b>0</b>
 <b>Expenditure</b>	 <b>2024</b>	 <b>2023</b>
Food & Ingredients	39	0
<b>Total Expenditure</b>	<b>39</b>	<b>0</b>

### **14. Seeds for Growth Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Seeds for Growth Grant from Church of Scotland	1000	0
<b>Total Income</b>	<b>1000</b>	<b>0</b>
 <b>Expenditure</b>	 <b>2024</b>	 <b>2023</b>
Food & Ingredients	109	0
<b>Total Expenditure</b>	<b>109</b>	<b>0</b>

### **15. Hospitality Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Nil	0	0
<b>Total Income</b>	<b>0</b>	<b>0</b>
 <b>Expenditure</b>	 <b>2024</b>	 <b>2023</b>
Food & Ingredients	276	0
<b>Total Expenditure</b>	<b>276</b>	<b>0</b>

### **16. Receipts & Payments Analysis of the Reserve Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Nil	0	0
<b>Expenditure</b>		
Nil	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>

### **17 Receipts & Payments Analysis of the Flower Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Donations	55	0
<b>Total Income</b>	<b>55</b>	<b>0</b>
<b>Expenditure</b>		
Flowers for Sanctuary	242	0
<b>Total Expenditure</b>	<b>242</b>	<b>0</b>

### **18. Organ Fund**

<b>Income</b>	<b>2024</b>	<b>2023</b>
Nil	0	0
<b>Expenditure</b>		
Nil	0	0