

The Church of Scotland

Limekilns Parish Church

TRUSTEES' ANNUAL REPORT & ACCOUNTS

Year ended 31 December 2018

Congregation No: 241470

Scottish Charity No: SC002435



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Trustees' Annual Report

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. This Statement of Account (the combined Trustees Annual Report and Financial Statements) has been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

Praise the Lord, Praise the Lord, Let the People Rejoice



Praise the Lord, Praise the Lord, Let the People Rejoice marks the spirit of members of Limekilns Parish Church in 2018, as the building work to complete the three phases of investment in our church concluded in March with the re-opening of the Sanctuary, with new office and facilities.

With significant investment from Lord Elgin and other funders, the environment for worship has been transformed- bringing with it a major lift in spirits and dedication to do God's Work. We have reason to be grateful to the wise leadership of the Steering Group, and the attentive professionalism of the tradesmen who have created a place that is admired by many.



Outside the building too, the environment has been radically improved, improving access, and attracting the admiring eyes of passers-by. The church is alive!

The re-opening of the church was marked by a re-dedication in the presence of the Moderator of the General Assembly of the Church of Scotland, the Right Rev Dr Derek Browning MA BD. In addition, a series of events was held to promote the new building as being an important asset for the whole community. These included a concert, Community Organisation Showcase event, Flower Festival and

School Dancers Display, each of these filling the church with joyful noise. The popularity in the use of the building and its new facilities has grown throughout the year.

The new building has brought many changes in the way we can serve God. The office has moved from behind the manse, to the front of the church.

Maria's role as church secretary is evolving to being also the first face of welcome for our visitors. We encourage members to form a rota to keep the church doors open all week, with many stories of passing visitors who express friendship and appreciation of such a welcoming place.



The new building has brought an increase in worshippers at our Sunday service, and an increased use of our building and associated halls. This meets our objective in being more engaged

with the community – and there have been many examples of this throughout the year. Community Groups running their own events, and the church acting as a coordinating resource such as the drop off point for donations for the Dunfermline Foodbank in our very popular Reverse Advent Calendar campaign, managed through participation with the Limekilns and Charlestown Village Notice Board on Facebook. While many of us would question the morality of our world where Foodbanks are so important, the opportunity to engage our church with the community was perhaps one of those 'silver linings' to a very dark societal cloud.

The church also played its part in marking 100 years since the end of the Great War, with services in the Church and in support of community led events.

There will be evidence in other reports prepared for our Stated Annual Meeting, of the commitment being made to engage with our young people in our schools, uniformed organisations, and directly through our Holiday Club and monthly Messy Church services.

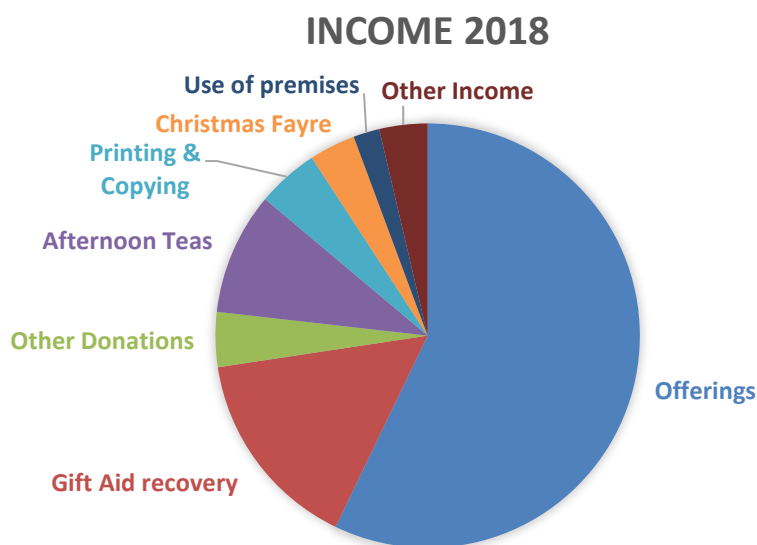
Kirk Session is also looking to the future with plans being tested to cope with a reduction in ministerial resource and in traditional sources of member funding. This is the challenge which lies ahead of us – to sustain our strength, to encourage growth in our outreach, and to ensure that our people can continue to have reason to Praise the Lord.

On 31st December 2018, there were 214 members on our roll (218 in 2017). 2 members joined by certificate and 1 was removed by certificate. 5 members died during the year. Our congregational statistics show that the minister conducted 1 wedding (2017:1) and there were 8 funerals (2017:11). The average number of worshippers is around 60, but there has been an increase of around 10 additional faces appearing in the church on Sunday mornings, and an increase in the open plate giving as a result.

Messy church is held monthly and attracts around 5 families, with a total of 10-12 children. Special Services for the less mobile now take place quarterly (on average in the church). Church buildings are being increasingly used by outside organisations.

Financial Review

As a church we are thankful to God for His provision throughout another year.



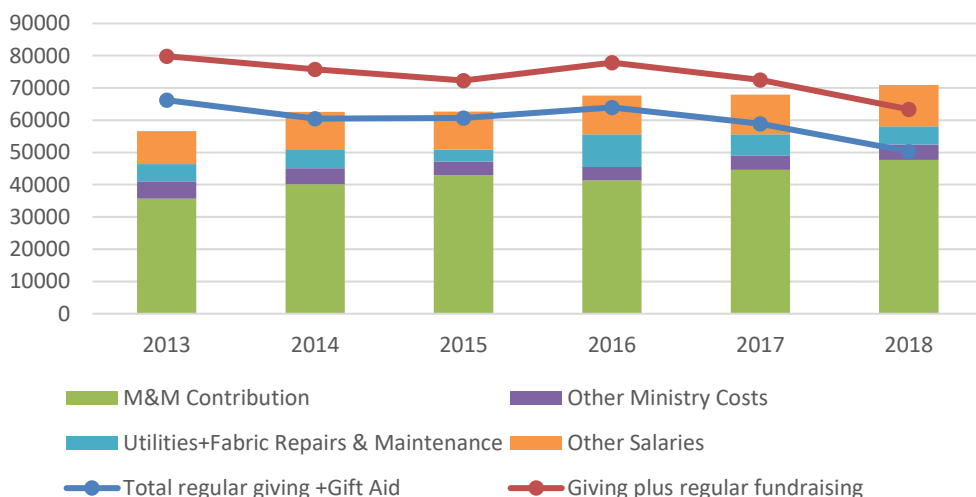
Our major source of general income continues to be weekly and monthly offerings received by standing orders, cash donations at the door on Sundays, and occasional larger donations. Gift Aid is claimed on donations where applicable, and the Gift Aid Small Donations Scheme now allows us to make a claim based on cash donations.

During this financial year, our unrestricted income has increased by just over £1,000 from £86,956 to £88,032 however this remains lower than the unrestricted income received in 2016 of £91,623.

Offerings income has increased by approximately £2,400 with £50,361 being given in 2018 (2017: £47,947), which brings offerings income back in line with that of 2016 (£50,141) with a corresponding increase in unrestricted Gift Aid claimed back.

Fundraising and trading income have increased with new fundraising activities taking place alongside the printing of magazines for external organisations. However, there has been an associated increase in costs, together with an increase Maria's time related to a large print run. This has led to the decision taken towards the end of 2018, to halt the printing of magazines for organisations that are not connected to the church.

Regular Giving and 'Fixed' Expenditure

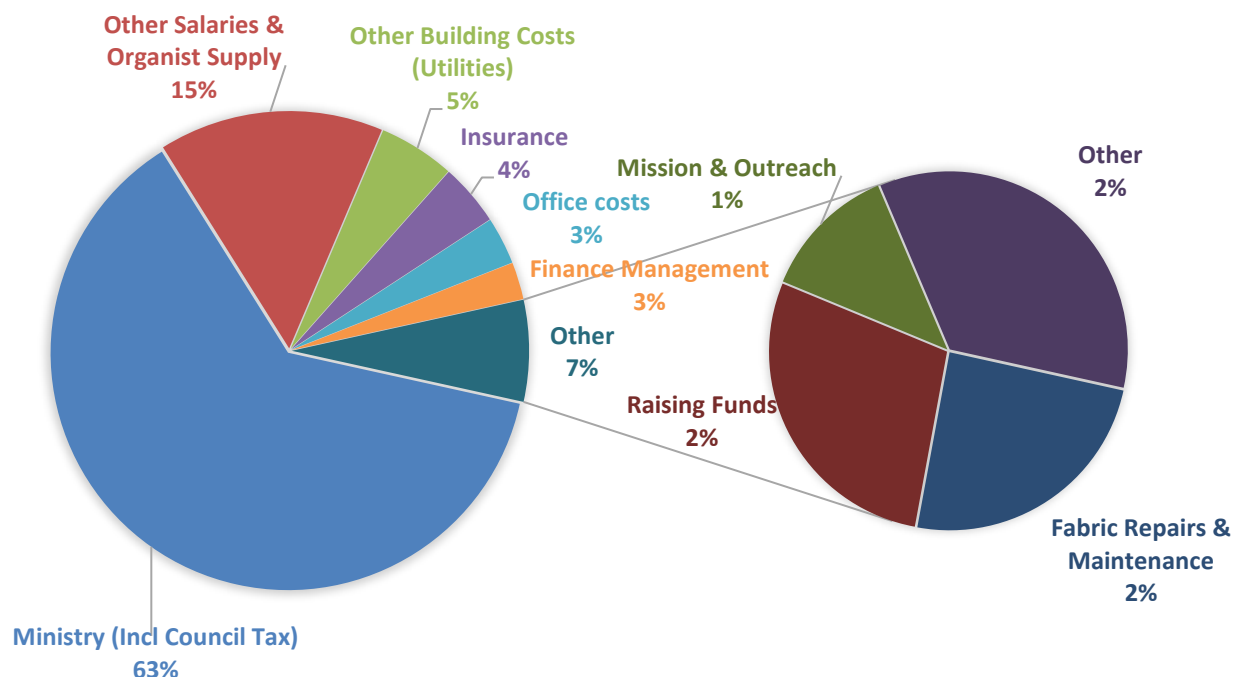


While on the surface the figures look as though the church financial position has not changed significantly, the graph to the left shows a clearer picture of the change over the last few years.

The bars show our basic expenditure on Ministry, Utilities, Fabric Maintenance

and Salaries and the upper lines show regular sources of income. This past year is the first where the regular income, including regular giving and regular fundraising has not been sufficient to meet the relatively fixed expenditure described above. This shows clearly the changing profile of income of the church, and the need to diversify sources of income to ensure the church remains able to fulfil the needs of the congregation and the wider population of Limekilns.

EXPENDITURE 2018



Unrestricted expenditure has increased from £79,392 to £83,060. The combination of increased income with increased expenditure has led to a reduced surplus of £4,972 (2017: £7,564 surplus). We had planned for a deficit this year, due to an expected increase in expenditure on manse and other property maintenance. However, once again not all planned maintenance was carried out in 2018, and this programme of property work will continue in 2019 and beyond.

The local community and congregation have been extremely generous in their contributions towards the building renovation work, and while the above figures for unrestricted funds show a decrease in offering and donations income over the 2016 figures (as shown in the graph on page 5) – additional restricted gifts, mainly for the building work, of £13,560 were received (2017: £19,130), with an additional Gift Aid reclaim of £3,765 (2017: £3,604).

Reserves Policy

It has historically been the Trustees' policy to hold reserves of approximately twelve months' expenditure to provide protection against fluctuations in income and unexpected but necessary repairs. The Trustees will be reviewing this policy over the coming year, to establish a policy that better reflects the nature of the church activities, income and expenditure.

Current Unrestricted Reserves are £40,775 (2017: £35,803). This amounts to just under 6 months' general expenditure at current levels.

In addition, the church holds £9,062 (2017: £190,104) of Restricted Funds held for purposes described in note 16

Risk Management

The trustees have considered the major risks facing the church, together with strategies to manage and mitigate those risks. The main risks that the trustees consider material are:

The lack of a local treasurer with no-one from within the congregation being willing to take on this role since the previous treasurer resigned in June 2015. As an interim measure a treasurer has been appointed from outwith the area.

An ageing congregation, with decreasing communicant members is a concern which the trustees are addressing through the introduction of new types of worship, such as 'Messy Church' together with the work of the 'Future Focus' programme encouraging greater community involvement. It is also hoped that the work on modernising the interior of the church building will increase community use and outreach work.

Structure, Governance and Management

Governing Document

The Church is a registered charity, number SC002435 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which meets ten times a year is responsible for all matters both spiritual and temporal. It is chaired by the Minister. Authority and responsibility are delegated to the Treasurer, to the Property Convener, and to the Finance and the Employment Groups as appropriate.

Reference and Administrative Information

Charity Name: Limekilns Parish Church
 Charity Registration Number: SC002435
 Congregation Reference No: 241470
 Principal Office: Church Office,
 Church Lane
 Limekilns, KY11

Trustees

| | | |
|--------------------------|-------------------------|--------------------------|
| Angus, Mr Hugh D. W. | Grant, Mrs Karen | Mason, Mr Keith S |
| Angus, Mrs Morag | Grant, Rev. Norman M. | Murdoch, Mr Tom |
| Bruce, Lady Martha | Hagart, Mrs Margaret J. | Oliver, Mrs Pat |
| Burton, Miss Samantha J. | Hamilton, Mrs Susan | Riley, Mrs Morag |
| Carswell, Mr R.A. Scott | Kirkpatrick, Mrs Eileen | Runciman, Mrs Eileen |
| Chalmers, Mrs Claire | Lamont, Mrs Deirdre | Souter, Mr David |
| Davies, Mrs Sheena | Lamont, Mr James | Souter, Mrs Elaine |
| Donnelly, Mrs Mary L. P. | Leighton, Mr Duncan J. | Stoddart, Mr Charles |
| Dreyer, Mr H. Peter | Lindsay, Mrs Jennifer | Taylor, Mrs Christine A. |
| Dreyer, Mrs Anne | Logan, Mr Jeffrey H. | Wilson, Mrs Linda |
| Edminson, Mrs June | MacPhail, Mrs Hazel | |

Principal Office-bearers

Minister: Rev N Grant
 Session Clerk: Mr Peter Wilson
 Church Treasurer: Mrs Margaret B Birse (Interim)

Bankers

Royal Bank of Scotland
52-54 East Port
Dunfermline, KY12 7HB

Independent Examiner

Mr A W McGhie CA

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland preparing fully accrued accounts requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(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 financial information on the congregation's website. Legislation in the United Kingdom governing the preparation of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 12th March 2019 and signed on their behalf by:

C Stoddart, Trustee
Limekilns Parish Church, SC002435

Independent Examiner's Report to the Trustees of Limekilns Parish Church

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 11 to 20

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the Statement of Account 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 Statement of Account 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

- 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
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Alan Wright McGhie CA

Address: Springfield Stables
Harviestoun Road
Dollar
FK14 7PT

Date:

Statement of Financial Activities

For the Year Ended 31 December 2018

Limekilns Parish Church - SC002435
Statement of Financial Activities
For the period from 01 January 2018 to 31 December 2018

| | Note | Unrestricted Funds 2018 £ | Restricted Funds 2018 £ | Total Funds 2018 £ | Total Funds 2017 £ |
|---|------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <i>Income and endowments from:</i> | | | | | |
| Donations and legacies | 2 | 68,352 | 93,879 | 162,231 | 133,625 |
| Income from charitable activities | 3 | 738 | - | 738 | 978 |
| Other trading activities | 4 | 18,920 | - | 18,920 | 16,838 |
| Investments | 5 | 22 | 558 | 580 | 1,654 |
| Total income | | 88,032 | 94,437 | 182,469 | 153,095 |
| <i>Expenditure on:</i> | | | | | |
| Raising funds | 6 | 1,640 | - | 1,640 | 370 |
| Expenditure on charitable activities | 7 | 81,420 | 275,479 | 356,899 | 279,899 |
| Total expenditure | | 83,060 | 275,479 | 358,539 | 280,269 |
| Net income / (expenditure) resources before transfer | | 4,972 | (181,042) | (176,070) | (127,174) |
| <i>Transfers</i> | | | | | |
| Gross transfers between funds - in | | - | 8,801 | 8,801 | 625 |
| Gross transfers between funds - out | | - | (8,801) | (8,801) | (625) |
| Net movement in funds | | 4,972 | (181,042) | (176,070) | (127,174) |
| <i>Reconciliation of funds</i> | | | | | |
| Total funds brought forward | | 35,803 | 190,104 | 225,907 | 353,081 |
| Total funds carried forward | | 40,775 | 9,062 | 49,837 | 225,907 |

The Notes on pages 13 to 20 form part of these financial statements

Balance Sheet

As at 31 December 2018

| | Note | Unrestricted funds 2018 | Restricted funds 2018 | Total funds 2018 | Total funds 2017 |
|--|------|----------------------------|--------------------------|---------------------|---------------------|
| | | £ | £ | £ | £ |
| Current Assets | | | | | |
| Debtors | 11 | 3,933 | - | 3,933 | 28,672 |
| Cash at Bank and In Hand | | 44,063 | 19,024 | 63,087 | 206,341 |
| | | 47,996 | 19,024 | 67,020 | 235,013 |
| Liabilities | | | | | |
| Creditors falling due within one year | 12 | (7,221) | (15) | (7,236) | (9,106) |
| Net Current Assets | | 40,775 | 19,009 | 59,784 | 225,907 |
| Total Assets less Current Liabilities | | 40,775 | 19,009 | 59,784 | 225,907 |
| Provisions for Liabilities | 13 | - | (9,947) | (9,947) | - |
| | | 40,775 | 9,062 | 49,837 | 225,907 |
| Total Net Assets/(Liabilities) | | 40,775 | 9,062 | 49,837 | 225,907 |
| Funds of the Church | | | | | |
| Unrestricted Funds | 16 | 40,775 | - | 40,775 | 35,803 |
| Restricted Funds | | - | 9,062 | 9,062 | 190,104 |
| Total Funds of the Church | | 40,775 | 9,062 | 49,837 | 225,907 |

The notes on pages 13 to 20 form part of these financial statements

These accounts were approved by the trustees on 12th March 2019

And signed on their behalf by

Rev Norman M Grant, Trustee

Margaret Birse, Treasurer

Notes to the financial statements

for the year ended 31 December 2018

1. ACCOUNTING POLICIES

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

a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (taking advantage of Update Bulletin 1 issued on 2nd February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

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

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

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

c) Income

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made. Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, when any conditions attached to the income have been met (performance or timing conditions), when the amount can be quantified with reasonable accuracy and when it is more likely than not that the income will be received.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross.

Amounts received by the charity as agent are not included in the SOFA. This includes amounts of money collected in a retiring offering or a fundraising event for a specific charity. A full list of these collections is included in note 17.

d) Interest Receivable

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

e) 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.

f) Volunteers

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

g) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation to pay out resources. The charity is not registered for VAT and resources expended include attributable VAT which cannot be recovered.

h) Tangible Fixed Assets

The charity has a right to occupy and use for its charitable purposes, certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure on the repair, maintenance and refurbishment of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. The General Trustees include the figures as donations to them in relation to increasing asset values where appropriate.

The charity also has a long-term tenancy agreement for use of the Gellet Hall. No rent is payable for this lease.

Other purchased fixed assets are capitalised when the cost is over £15,000.

i) Debtors

All debtors are measured at transaction value.

j) Loans & Creditors

Loans from Church of Scotland are recognised at present value, using figures provided by the Church of Scotland.

All other loans and creditors are measured at transaction value.

Analysis of Income

| | | 2018 | | | 2017 |
|----------|---|--------------------|------------------|----------------|----------------|
| | | Unrestricted Funds | Restricted Funds | Total | Total |
| | | £ | £ | £ | £ |
| 2 | Donations and Legacies | | | | |
| | Offerings | 50,306 | 55 | 50,361 | 47,947 |
| | Weddings and Funerals (donations) | 500 | - | 500 | 175 |
| | Other Donations | 3,478 | 13,560 | 17,038 | 23,251 |
| | Congregational organisations | 200 | 100 | 300 | 236 |
| | Legacies | - | - | - | 6,631 |
| | Tax recovered on Gift Aid | 13,618 | 3,765 | 17,383 | 14,601 |
| | Listed Place of Worship Grant Scheme | - | - | - | - |
| | Donated Services (IE Fee) | 250 | - | 250 | 250 |
| | Grants | - | 76,399 | 76,399 | 40,534 |
| | Total Donations & Legacies 2018 | 68,352 | 93,879 | 162,231 | 133,625 |
| | Total Donations & Legacies 2017 | 70,302 | 63,323 | 133,625 | |
| 3 | Income from Charitable Activities | | | | |
| | Life & Work | 580 | - | 580 | 598 |
| | Holiday Club | 158 | - | 158 | 280 |
| | Christian Book Sales | - | - | - | - |
| | Other | - | - | - | 100 |
| | Total Income: Charitable Activities 2018 | 738 | - | 738 | 978 |
| | Total Income: Charitable Activities 2017 | 978 | - | 978 | |
| 4 | Other Trading Activities | | | | |
| | Magazine Printing | 3,055 | - | 3,055 | 994 |
| | Photocopying | 715 | - | 715 | 567 |
| | Magazine Advertising | 360 | - | 360 | 340 |
| | Christmas Fair | 3,099 | - | 3,099 | 3,012 |
| | Afternoon Teas | 8,212 | - | 8,212 | 8,467 |
| | Safari Supper | 965 | - | 965 | - |
| | Use of Premises | 1,756 | - | 1,756 | 2,167 |
| | Other Fundraising | 758 | - | 758 | 1,291 |
| | Total Other Trading Activities 2018 | 18,920 | - | 18,920 | 16,838 |
| | Total Other Trading Activities 2017 | 15,650 | 1,188 | 16,838 | |
| 5 | Investment income | | | | |
| | Deposit interest | - | 558 | 558 | 1,628 |
| | Bank interest | 22 | - | 22 | 26 |
| | Total Investment Income 2018 | 22 | 558 | 580 | 1,654 |
| | Total Investment Income 2017 | 26 | 1,628 | 1,654 | |
| | Total Incoming Resources 2018 | 88,032 | 94,437 | 182,469 | 153,095 |
| | Total Incoming Resources 2017 | 86,956 | 66,139 | 153,095 | |

Analysis of Expenditure

| | | 2018 | | | 2017 |
|----------|---|-------------------------|-----------------------|------------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| 6 | Cost of Raising Funds | | | | |
| | Offering Envelopes | 98 | - | 98 | 93 |
| | Magazine Printing Costs | 1,500 | - | 1,500 | - |
| | Other | 42 | - | 42 | 277 |
| | Total Cost of Raising Funds 2018 | 1,640 | - | 1,640 | 370 |
| | Total Cost of Raising Funds 2017 | 370 | - | 370 | |
| 7 | Charitable Activities | | | | |
| | Ministries & Mission Allocation | 47,721 | - | 47,721 | 44,602 |
| | Presbytery Dues | 942 | - | 942 | 600 |
| | Minister's Travel Expenses | 1,472 | - | 1,472 | 1,655 |
| | Pulpit Supply | (4) | - | (4) | (21) |
| | Other salary costs | 10,393 | - | 10,393 | 11,464 |
| | Fabric Repairs & Maintenance | 1,415 | 353 | 1,768 | 2,973 |
| | Council Tax | 2,333 | - | 2,333 | 2,248 |
| | Other Buildings Costs (Utilities) | 4,340 | - | 4,340 | 3,684 |
| | Insurance | 3,541 | - | 3,541 | 4,859 |
| | Church Office Expenses | 2,703 | 619 | 3,322 | 3,220 |
| | Book purchases | - | - | - | 36 |
| | Life & Work | 573 | - | 573 | 594 |
| | Choir/ Music / organist supply | 2,726 | - | 2,726 | 1,877 |
| | Worship & Outreach | 717 | 584 | 1,301 | 518 |
| | Finance Management Fees | 2,119 | - | 2,119 | - |
| | Building Refurbishment | 144 | 248,876 | 249,020 | 201,340 |
| | Equipment & Furniture | 35 | 25,047 | 25,082 | - |
| | IE's Fee (equivalent cost re:Donated Service) | 250 | - | 250 | 250 |
| | Total Cost of Charitable Activities 2018 | 81,420 | 275,479 | 356,899 | 279,899 |
| | Total Cost of Charitable Activities 2017 | 79,022 | 200,877 | 279,899 | |
| | Total Expenditure 2018 | 83,060 | 275,479 | 358,539 | 280,269 |
| | Total Expenditure 2017 | 79,392 | 200,877 | 280,269 | |

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.

Limekilns Parish Church is linked with Cairneyhill. The two churches share the cost of ministerial and manse expenses with Cairneyhill contributing 26% of those costs (averaged over 5 years) as follows:

| Expense | Total Cost Incurred | Cairneyhill Contribution | Limekilns Net Expense |
|-----------------------|---------------------|--------------------------|-----------------------|
| Pulpit Supply | £ - | 4 | £ (4) |
| Office Telephone | £ 580 | 157 | £ 423 |
| Manse Insurance | £ 680 | 176 | £ 504 |
| Manse Gas Maintenance | £ 288 | 75 | £ 213 |
| General Manse Repairs | £ 998 | 466 | £ 532 |
| Council Tax | £ 3,043 | 710 | £ 2,333 |
| | £ 5,589 | 1,588 | £ 4,001 |

8. Staff Costs and Numbers

| | | 2018 | 2017 |
|--|--|---------------|---------------|
| | | £ | £ |
| Salaries and wages | | 10,393 | 11,464 |
| Social security costs | | - | - |
| Total | | 10,393 | 11,464 |
| The average number of employees during the year was as follows: | | | |
| | | 2017 | 2017 |
| | | Number | Number |
| Administration | | 1 | 1 |
| Music Staff | | - | 1 |
| Premises Maintenance | | 1 | 1 |
| Total | | 2 | 3 |
| No employee received employee benefits in excess of £60,000 (2017 nil) | | | |

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 £27,044 and the maximum stipend (in the fifth and subsequent years of service) £33,234.

9. Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred (including Council Tax) - the minister, Rev. N. Grant, received £3,806 (2017: £3,903) with an additional element paid by Cairneyhill Church. Mrs. Karen Grant (Trustee) is connected to Rev. N Grant.

No trustees received remuneration (2017:nil)

Gifts from Trustees, totalled £ 22,130 (2017: £33,267) A total of £8,600 (2017: £16,620) were restricted gifts provided for the Building Renovation work.

10. 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.

The independent examination of the charity's accounts has been undertaken at no charge to the church. As we have paid for this service in the past, a sum equivalent to that which the church believes the service to be worth to the church has been included as both a Gift in Kind and as the equivalent fee.

Trustees' Annual Report and Accounts – Year Ended 31 December 2018

Notes to the Financial Statements (continued)

| 11 Debtors | | | | | |
|-----------------------------|----------------|--------------------------------|------------------------------|-------------------------|-------------------------|
| | | Unrestricted funds 2018 | Restricted funds 2018 | Total funds 2018 | Total funds 2017 |
| | | £ | £ | £ | £ |
| Gift Aid Tax Refund Due | | 719 | - | 719 | 9,890 |
| Due from Cairneyhill | | 1,589 | - | 1,589 | 1,540 |
| Grants | | - | - | - | 16,262 |
| Photocopying (Cairneyhill) | | 238 | - | 238 | 519 |
| Other copying & Printing | | 541 | - | 541 | |
| Use of Premises/Advertising | | 596 | - | 596 | 211 |
| Donated Service (IE) | | 250 | - | 250 | 250 |
| Total | | 3,933 | - | 3,933 | 28,672 |
| 12 Creditors | | | | | |
| | | Unrestricted funds 2018 | Restricted funds 2018 | Total funds 2018 | Total funds 2017 |
| | | £ | £ | £ | £ |
| Agency Payment | | - | 15 | 15 | 15 |
| Salary Payment Due | | - | - | - | 103 |
| Finance Management Fee | | 892 | - | 892 | 368 |
| Utilities | | 838 | - | 838 | 528 |
| IE Fee (Donated Service) | | 250 | - | 250 | 250 |
| Other creditors | | 241 | - | 241 | 2,842 |
| | Subtotal | 2,221 | 15 | 2,236 | 4,106 |
| Loans CoS | | - | - | - | - |
| Loan (Other) | | 5,000 | - | 5,000 | 5,000 |
| | Subtotal Loans | 5,000 | - | 5,000 | 5,000 |
| Total Creditors | | 7,221 | 15 | 7,236 | 9,106 |

13. Provision for Liability

In addition to the creditors shown in Note 12, a provision has been made for a liability in relation to the retention fee, payable for the refurbishment work undertaken within the church building. It is reported as a provision, as the timing of the payment is uncertain. The provision is for a sum of £9,947.

14. Contingent Liability

The church, along with the General Trustees, are in discussions with a neighbour of the manse, over the potential sale of a piece of ground currently within the manse boundaries. Some costs have been incurred by the General Trustees, which will be off-set against the sale price of the land when the sale goes through. The funds received will then be held in the Consolidated Fabric Fund, held by the General Trustees. Limekilns church will have access to these funds for future fabric costs. Should the sale of the land not go through, Limekilns will have a liability relating to the legal costs incurred so far. Currently these costs total £227.

15. Contingent Asset

Corresponding to the Provision for Liability for the retention fee, is a contingent asset of £1,525. This is the potentially recoverable sum for a VAT reclaim from the Listed Places of Worship Grant Scheme (LPWGS). As the actual sum receivable is uncertain, and the timing of the payment uncertain, due to the nature of the scheme, it is not reported as an asset in the account but included here as a note of a contingent asset.

16. Movement of Funds

| | At 1 Jan 2018 £ | Incoming Resources £ | Outgoing Resources £ | Gains/ (Losses) £ | Transfers £ | At 31 Dec 2018 £ |
|-------------------------------|-----------------------|----------------------------|----------------------------|-------------------------|----------------|------------------------|
| Restricted funds | | | | | | |
| Exterior Building Repairs | 4,063 | - | (4,063) | - | - | - |
| Building Repairs (Elgin Fund) | 177,878 | 89,945 | (256,439) | - | (8,601) | 2,783 |
| Chair Fund | 1,425 | 4,438 | (14,464) | - | 8,601 | - |
| Flower Fund | 1,738 | 54 | (513) | - | - | 1,279 |
| Minister's Discretionary Fund | 5,000 | - | - | - | - | 5,000 |
| Total Restricted Funds | 190,104 | 94,437 | (275,479) | - | - | 9,062 |
| Unrestricted funds | | | | | | |
| Designated New Building Funds | 625 | - | - | - | - | 625 |
| General Fund | 35,178 | 88,032 | (83,060) | - | - | 40,150 |
| Total Unrestricted Funds | 35,803 | 88,032 | (83,060) | - | - | 40,775 |
| Total funds | 225,907 | 182,469 | (358,539) | - | - | 49,837 |

Purposes of Restricted Funds

Exterior Building Repairs:

This fund holds grants and donations provided specifically for the external building repairs

Building Repairs (Elgin Fund):

This fund held a very generous donation, given to the church by Lord Elgin, which has been to fund the interior building work, together with additional grants and donations towards this work.

Chair Fund:

This fund holds gifts provided specifically for the purchase of new seating for the sanctuary.

Flower Fund:

This fund holds donations given specifically for the provision of flowers in the church

Minister's discretionary fund:

This fund arose as a result of a donation, given to be used at the minister's discretion specifically for the work of the church in the community

Purpose of Designated Funds

Designated New Building Fund:

Funds designated by the trustees to be used for the Building Renovation Work if required.

17. Collections for Third Parties

| | 2018 | 2017 |
|---|--------------|--------------|
| | £ | £ |
| A Place at the Table | - | 55 |
| Christian Aid | 289 | - |
| College Club, Pattiesmuir | - | 219 |
| Communion Special Collection (Queen's Hall) | 268 | |
| Foodbank | 95 | 90 |
| Haiti Relief Fund | 291 | |
| Memorial (Jessie M) | - | 40 |
| Red Cross | - | 221 |
| Talk Matters | - | 236 |
| Marie Curie Cancer Care | - | - |
| Mary's Meals | 209 | |
| Namibia Children's Ministry (Imkerhof) | - | 258 |
| Poppy Scotland | 154 | |
| Total | 1,306 | 1,119 |

The sums shown to the left are not included in the SoFA as income for the church, as the church is acting as agent for the other organisations listed. The sums are raised through offerings and other fundraising events where the funds were being raised directly for the organisation named.