

# **The Church of Scotland**

## **Limekilns Parish Church**

### **TRUSTEES' ANNUAL REPORT & ACCOUNTS**

**Year ended 31 December 2022**



**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 2022. 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 Second Edition effective from 1<sup>st</sup> January 2019.

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom 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.



## Limekilns Parish Church: Serving the Community

Limekilns Parish Church Serves the communities of Limekilns, Charlestown, Crombie and Pattiesmuir.

The commitment of its members to promote the love of Christ, to nurture its membership and to reach out to the community and beyond is demonstrated in many acts of praise and prayer, and through events and individual actions.

A forward plan written for the life of Limekilns Parish Church in 2022 as the impact of the Covid Pandemic seemed likely to ease would probably have been read with significant caution. Our church had seen few days of opening in 2020 and 2021, many remained cautious about mixing, guidelines on meetings were still fresh in the mind, gathering for worship for many had been restricted to video meetings. In short, while we prayed for better times ahead, few were convinced about future prospects.



During the pandemic, our excellent Church and Community 'Village Link' kept folk in contact and informed with an emailed edition. A more substantial edition is now produced every two months, More than 200 people receive it by email, and some 100 printed copies are distributed locally. During 2022, much of the normality of pre-pandemic days seemed to return, and much more has been achieved than we dared wish for. The much valued weekly 'Tea Room' which once attracted ,any to the Gellet Hall, is now thriving in the Church. The Christmas Bazaar, a key fund-raising and social event for the villages, returned with renewed vigour in November. The Baby and

Toddler Group, which had barely started before the pandemic, now attracts as many as 30 youngsters, plus their parents and guardians to the Church Hall. The Men's Group which celebrated a 25-year anniversary has grown its membership on a Friday afternoon. There is an environmental group, which is rekindling the commitment to be an Eco Congregation. The Café Church continues to find ways of meeting in informal settings. The choirs,





not only Village Voices, but other choral groups can fill the church with music and melodic fellowship. And of course, Worship, and other gatherings are now mostly in person, albeit we are developing both our know-how and our technology to make the services available to those who cannot attend church through distance or mobility.



And it is not only within the building that church life has been evident. Our mission to Share God's Love can be seen through the many outward works that have been undertaken, often quietly through the efforts of individuals, but through our financial support for those in need throughout the world and for those in crisis closer to home.



Through the year there has indeed been much to be positive about, and while the accounts show that the challenge of sustaining the church is very real, as church membership declines, there is cause for optimism as we foresee a period of change. The Church of Scotland nationally has been working with Fife Presbytery to imagine what future structures will look like, and this will have an impact as we, in the Parish of Limekilns, look to form closer bonds through a grouping of West Fife churches, which will involve a sharing of ministerial resources. Some of these 'structure' proposals may seem a little out of our control, but the Trustees are committed to widen the ownership of the church in Limekilns through the participation and support of the wider community. The Church belongs to us all.



In preparation for this, Kirk Session has encouraged the works of the Community Engagement group to identify purposeful steps to demonstrate the importance and value of a vibrant church in our community. The various activities which thrive in our church through the commitment of willing members and others in the community (such as the Tea Room and the Baby and Toddler Group) are resulting in new young faces in our church, and the prospect of new members. The other groups which use our facilities also demonstrate appreciation of the wider role of our church.

There is no doubt that much remains to be done to sustain the church into the future, but the signs in this first post-pandemic year have been very encouraging and give cause for positive minds and prayerful hearts.

## Financial Review

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

### Income

Our major source of general income continues to be weekly and monthly offerings received by standing orders and cash donations at the door on Sundays. Due to the pandemic, and fewer people carrying cash, we took the decision to invest in a contactless donation system. This is being well used for donations, and also as a payment device for the Afternoon Tea-room. Our offering income has decreased by approximately 12% this year from £46,050 last year to £40,236. This offering figure is approximately £10,000 lower than the offerings income received in 2018 and 2019. This is due to a combination of a reduction in the income received from standing orders, as a result of members either moving away or having died, a reduction in open plate offerings and a reduction in resulting Gift Aid reclaims.



Reclaim of tax through the Gift Aid scheme continues, but with a reduction in regular giving and one-off donations we have seen a drop in the amount recovered this year.

The return of the Tea-room and the Christmas Bazaar, together with more community use of our premises has meant that our income from other trading activities, which includes fundraising increased from £1,311 last year to £15,446 this year, and thanks are due to the many volunteers who help to make these events happen.

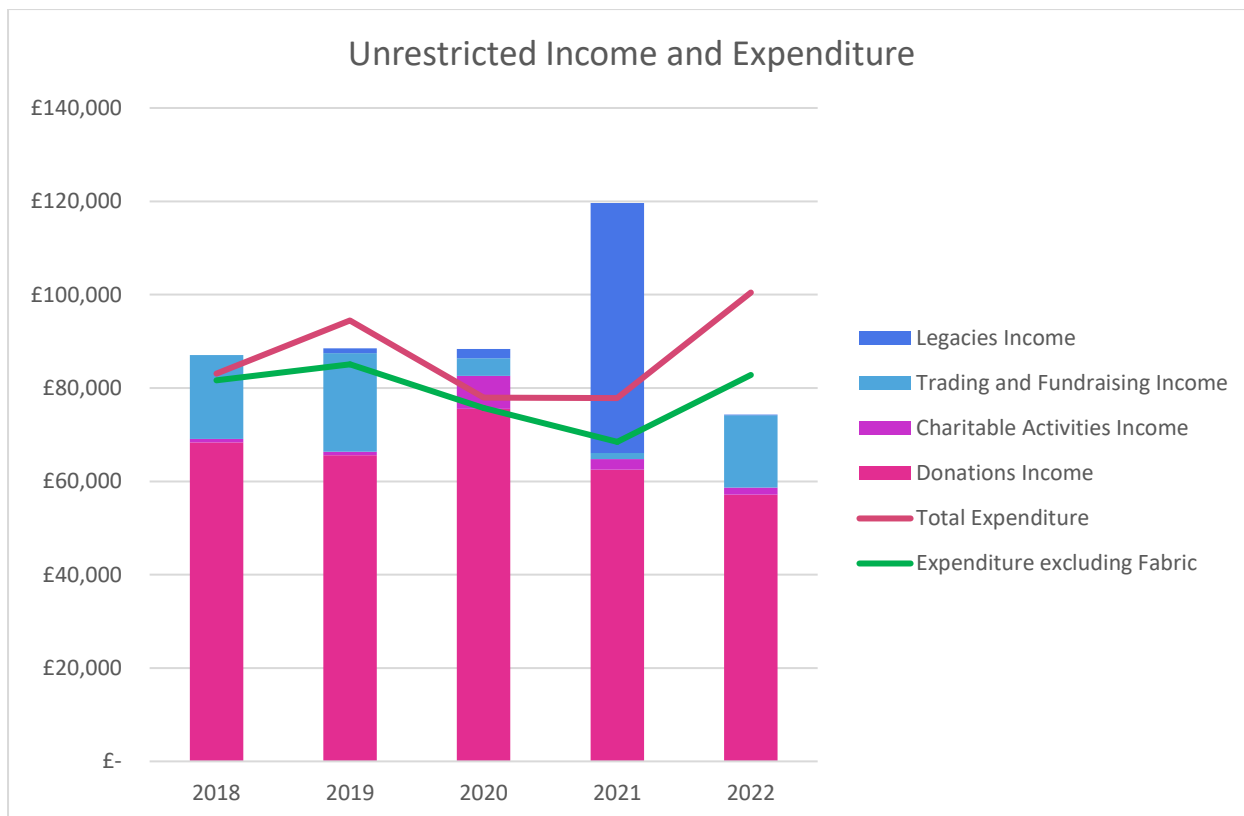
Total income for the year was £76,340, with £74,278 of that being in Unrestricted Funds and £2,062 in Restricted Funds. It is less straightforward to compare last year's income directly, due to the large legacy received in 2021. However, if that is excluded from the figures, the comparative total income for 2021 would have been £70,728 with £66,101 in unrestricted funds and £4,627 in restricted funds. These figures show a clear indication of the impact of the additional income received this year, with fundraising events having returned.

While on the surface the figures for total income have increased significantly due to the income streams that rely on social gathering, looking at the longer-term picture there is a growing gap between income and expenditure.

### Expenditure

Our expenditure this year, has increased significantly from last year, in part due to some fairly major fabric work that has been undertaken. Following the receipt of the legacy last year, the trustees decided to set aside just under half of the legacy (£22,800) to undertake the fabric work planned for 2022. Of that £17,663 was expended with £5,137 remaining. These remaining funds will cover some of the cost of the window repairs that had been planned for 2022, and which will now take place in 2023.

General Fund expenditure increased from £77,841 in 2021 to £82,711 this year. However, last year's expenditure in the general fund included over £9,000 on fabric maintenance when this year that was covered by the designated funds set aside by the trustees for that purpose. Total unrestricted expenditure for the year was £100,458 compared to £77,841 in 2021.



The graph above shows in the columns the various types of income of the church, with the major source of income shown in pink being donations income, with the turquoise being trading and fundraising income.

The line graphs that are overlaid, show unrestricted expenditure, with the green line showing expenditure excluding fabric maintenance and the red line shows total unrestricted expenditure including fabric maintenance.

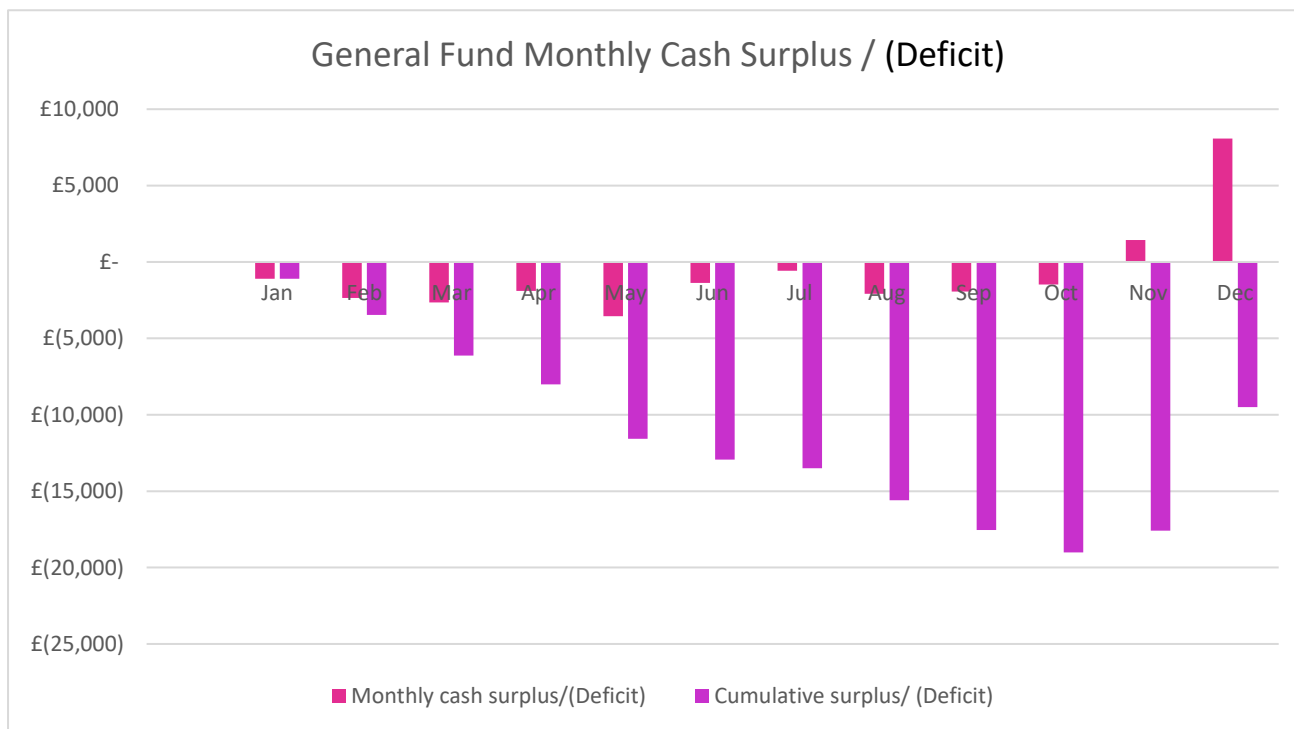
Donations income has been decreasing since 2018, except for during 2020 when we received additional generous donations, as a result of the pandemic, which helped to make up for the loss of fundraising income.

In 2021 and 2022 we can see that our unrestricted income (excluding the legacy) is no longer meeting the annual expenditure, even before taking into account the major fabric expenditure.

Maintenance work is a continuing requirement for our buildings, in order to ensure that they are fit for purpose as community buildings and as a central location from which Limekilns Parish Church undertakes its ministry.

### Reserves Policy

The Trustees' policy to hold reserves has been reviewed and has now been set at a level of approximately three months' expenditure to provide protection against fluctuations in income and unexpected but necessary repairs. In addition, due to the nature of timing of income and expenditure the church needs to be able to cope with a negative cash flow in most months and have reserves of a level that will allow for the cumulative effect of the negative cash flows.



During 2022 the maximum cash deficit in the general fund reached over £19,000, meaning that this would be a minimum reserve level that could be managed.

Based on three months expenditure held in reserve, would mean holding reserves of approximately £21,000 based on this year's expenditure. This would cover the negative cash-flow predicted, but not give much leeway for unexpected expenditure.

Currently Unrestricted Free Reserves are £54,235 (2021: £86,391). This amounts to over 6 months' general expenditure at usual levels. Included in this reserve figure is the remaining portion of the legacy of £30,874. As additional maintenance is required next year, with a budgeted deficit of around £17,000, the Trustees feel that the current level of reserves will allow for this planned deficit. However, the trustees are also aware of the opportunities created by the generous legacy and are planning how this might be best used in order to advance the church charitable objectives. Should the trustees set aside the remainder of this legacy for a new project, free reserves would drop to £23,361, which is in line with the current reserves policy. However, should the currently planned deficit budget be agreed, this would significantly reduce the free reserves actually available.

In addition, the church holds £4,307 (2021: £5,181) of Restricted Funds held for purposes described in note 14.

## **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:

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 and Café Church together with the work encouraging greater community involvement.

With maintenance tasks highlighted in the Quinquennial Inspection Report, that have not yet been completed, the church will have to make available funds for this maintenance. With the receipt of a very generous legacy the church now has limited reserves that can be used towards some of the maintenance 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**

<b>Charity Name:</b>	Limekilns Parish Church
<b>Charity Registration Number:</b>	SC002435
<b>Congregation Reference No:</b>	241470
<b>Principal Office:</b>	Church Office, 8 Church Street Limekilns, KY11 3HT

### **Trustees at date of approval of Annual Report and Accounts**

Blanchflower, Mrs Claire	Lamont, Mrs Deirdre	Riley, Mrs Morag
Burton, Miss Samantha J.	Lamont, Mr James	Souter, Mr David
Donnelly, Mrs Mary L. P.	Leighton, Mr Duncan J.	Souter, Mrs Elaine
Dreyer, Mr H. Peter	Lindsay, Mrs Jennifer	Stoddart, Mr Charles
Grant, Mrs Karen	Mason, Mr Keith S	Taylor, Mrs Christine A.
Grant, Rev. Norman M.	Oliver, Mrs Pat	Watt, Mrs Mary
Hamilton, Mrs Susan	Peebles, Mrs Sandra	Wilson, Mrs Linda
Kirkpatrick, Mrs Eileen		



**Other trustees** serving during the period:

Murdoch, Mr Tom	Died 25/08/2022
Dreyer, Mrs Anne	Resigned
Runciman, Mrs Eileen	Resigned

**Principal Office-bearers**

<b>Minister</b>	Rev N Grant
<b>Session Clerk</b>	currently vacant
<b>Church Treasurer</b>	Mr David Blyth

**Bank**

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

**Independent Examiner** Mr D Rowe

**Church Membership**

The church had at 31<sup>st</sup> December 2022, 198 members on the Church Roll (200 last year) This figure includes one new member who joined by certificate of transference and 3 members who were removed from the roll due to death.

**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 XXXXX 2023 and signed on their behalf by:

\_\_\_\_\_ 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 2022 which are set out on pages 11 to 22

### **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.

\_\_\_\_\_

Date: \_\_\_\_\_

Name: Mr David Rowe FCMA, CGMA

Address: Rosyth Business Centre,  
KY11 2WX

## Statement of Financial Activities

For the Year Ended 31 December 2022

	Note	For the period 01 January 2022 to 31 December 2022			For the period 01 January 2021 to 31 December 2021		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b><i>Income and endowments from:</i></b>							
Donations and legacies	2	57,306	2,061	59,367	116,071	4,627	120,698
Income from charitable activities	3	1,521	-	1,521	2,250	-	2,250
Other trading activities	4	15,446	-	15,446	1,311	-	1,311
Investments	5	5	1	6	-	-	-
<b>Total income</b>		<b>74,278</b>	<b>2,062</b>	<b>76,340</b>	<b>119,632</b>	<b>4,627</b>	<b>124,259</b>
<b><i>Expenditure on:</i></b>							
Raising funds	6	817	11	828	2,715	236	2,951
Expenditure on charitable activities	7	99,641	2,925	102,566	75,126	4,549	79,675
<b>Total expenditure</b>		<b>100,458</b>	<b>2,936</b>	<b>103,394</b>	<b>77,841</b>	<b>4,785</b>	<b>82,626</b>
<b>Net income / (expenditure) resources before transfer</b>		<b>(26,180)</b>	<b>(874)</b>	<b>(27,054)</b>	<b>41,791</b>	<b>(158)</b>	<b>41,633</b>
<b><i>Transfers</i></b>							
Gross transfers between funds		-	-	-	10	(10)	-
<b>Net movement in funds</b>		<b>(26,180)</b>	<b>(874)</b>	<b>(27,054)</b>	<b>41,801</b>	<b>(168)</b>	<b>41,633</b>
<b><i>Reconciliation of funds</i></b>							
<b>Total funds brought forward</b>		<b>87,016</b>	<b>5,181</b>	<b>92,197</b>	<b>45,215</b>	<b>5,349</b>	<b>50,564</b>
<b>Total funds carried forward</b>		<b>60,836</b>	<b>4,307</b>	<b>65,143</b>	<b>87,016</b>	<b>5,181</b>	<b>92,197</b>

The Notes on pages 13 to 22 form part of these financial statements

## Balance Sheet

As at 31 December 2022

	Note	2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Current Assets</b>							
Debtors	11	3,617	20	3,637	4,575	5	4,580
Cash at Bank and In Hand		64,229	4,617	68,846	87,501	5,679	93,180
		<b>67,846</b>	<b>4,637</b>	<b>72,483</b>	<b>92,076</b>	<b>5,684</b>	<b>97,760</b>
<b>Liabilities</b>							
Creditors falling due within one year	12	(7,010)	(330)	(7,340)	(5,060)	(503)	(5,563)
<b>Net Current Assets</b>		<b>60,836</b>	<b>4,307</b>	<b>65,143</b>	<b>87,016</b>	<b>5,181</b>	<b>92,197</b>
<b>Total Assets less Current Liabilities</b>		<b>60,836</b>	<b>4,307</b>	<b>65,143</b>	<b>87,016</b>	<b>5,181</b>	<b>92,197</b>
Liabilities due after one year		-	-	-	-	-	-
<b>Total Net Assets/(Liabilities)</b>		<b>60,836</b>	<b>4,307</b>	<b>65,143</b>	<b>87,016</b>	<b>5,181</b>	<b>92,197</b>
<b>Funds of the Church</b>							
General Unrestricted Funds	14	54,235	-	54,235	86,391	-	86,391
Designated Funds		6,601	-	6,601	625	-	625
Restricted Funds		-	4,307	4,307	-	5,181	5,181
<b>Total Funds of the Church</b>		<b>60,836</b>	<b>4,307</b>	<b>65,143</b>	<b>87,016</b>	<b>5,181</b>	<b>92,197</b>

The notes on pages 13 to 22 form part of these financial statements

These accounts were approved by the trustees on XXXXX 2023, and signed on their behalf by

\_\_\_\_\_ Rev Norman M Grant, Trustee \_\_\_\_\_ David Blyth, Treasurer



## Notes to the financial statements

For the year ended 31 December 2022

### 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.

#### **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) 2<sup>nd</sup> Edition, issued on October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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

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

#### **a) Funds**

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

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

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

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

#### **b) Income**

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

Where incoming resources have related expenditure the incoming resources and related expenditure are reported 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 16.

**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, are vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure on the repair, maintenance and refurbishment of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. The General Trustees include the figures as donations to them in relation to increasing asset values where appropriate.

The charity also has a long-term tenancy agreement for use of the 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

		2022			2021		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>2</b>	<b>Donations and Legacies</b>						
	Offerings	40,236	-	40,236	46,050	-	46,050
	Weddings and Funerals (donations)	1,455	-	1,455	1,280	-	1,280
	Other Donations	4,314	1,817	6,131	4,218	1,290	5,508
	Congregational organisations	300	-	300	-	-	-
	Legacies	143	-	143	53,531	-	53,531
	Tax recovered on Gift Aid	10,242	244	10,486	10,992	270	11,262
	Grants	616	-	616	-	2,692	2,692
	National Giving Day	-	-	-	-	375	375
	<b>Total Donations &amp; Legacies</b>	<b>57,306</b>	<b>2,061</b>	<b>59,367</b>	<b>116,071</b>	<b>4,627</b>	<b>120,698</b>
<b>3</b>	<b>Income from Charitable Activities</b>						
	CJRS	-	-	-	1,410	-	1,410
	Life & Work	554	-	554	576	-	576
	Holiday Club	28	-	28	-	-	-
	Toddler Weekly Fees	923	-	923	-	-	-
	Other	16	-	16	264	-	264
	<b>Total Income: Charitable Activities</b>	<b>1,521</b>	<b>-</b>	<b>1,521</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>
<b>4</b>	<b>Other Trading Activities</b>						
	Magazine Printing	-	-	-	-	-	-
	Photocopying	241	-	241	98	-	98
	Magazine Advertising	-	-	-	-	-	-
	Christmas Fair	3,387	-	3,387	-	-	-
	Afternoon Teas	9,374	-	9,374	-	-	-
	Use of Premises	2,368	-	2,368	706	-	706
	Other Fundraising	76	-	76	507	-	507
	<b>Total Other Trading Activities</b>	<b>15,446</b>	<b>-</b>	<b>15,446</b>	<b>1,311</b>	<b>-</b>	<b>1,311</b>

## Analysis of Income (continued)

		2022			2021		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>5</b>	<b>Investment income</b>						
	Deposit interest	-	1	1	-	-	-
	Bank interest	5	-	5	-	-	-
	<b>Total Investment Income</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Incoming Resources</b>	<b>74,278</b>	<b>2,062</b>	<b>76,340</b>	<b>119,632</b>	<b>4,627</b>	<b>124,259</b>

## Analysis of Expenditure

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.

		2022			2021		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>6</b>	<b>Cost of Raising Funds</b>						
	Offering Envelopes & Donation System	180		180	440	-	440
	Magazine Printing Costs	-		-	-	-	-
	Bazaar	7		7	-	-	-
	Bank/ Contactless Charges	17	11	28	-	-	-
	Tea-Room Expenses	613		613	2,231	236	2,467
	Other			-	44	-	44
	<b>Total Cost of Raising Funds</b>	<b>817</b>	<b>11</b>	<b>828</b>	<b>2,715</b>	<b>236</b>	<b>2,951</b>



**Analysis of Expenditure (Continued)**

	Note	2022			2021		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>7 Charitable Activities</b>							
Ministries & Mission Allocation		45,321	-	45,321	40,837	-	40,837
Presbytery Dues		1,249	-	1,249	1,254	-	1,254
Minister's Travel Expenses		1,206	-	1,206	1,020	-	1,020
Council Tax		3,370	-	3,370	3,272	-	3,272
Cairneyhill Contrib Council Tax		(835)	-	(835)	(812)	-	(812)
Pulpit Supply		-	-	-	-	-	-
Cairneyhill Contribution Pulpit Supply		(8)	-	(8)	(8)	-	(8)
Other salary costs	8	11,946	-	11,946	6,128	-	6,128
Fabric Repairs & Maintenance (Church)		9,997	-	9,997	4,123	-	4,123
Fabric Repairs & Maintenance(Manse)		8,008	-	8,008	5,257	-	5,257
Cairneyhill Contribution (Manse repairs)		(1,227)	-	(1,227)	(1,166)	-	(1,166)
Cairneyhill Contrib Manse gas Maint		(75)	-	(75)	(75)	-	(75)
Utilities Maintenance		404	-	404	457	-	457
Other Buildings Costs (Utilities)		3,896	-	3,896	3,339	-	3,339
Insurance		3,821	-	3,821	3,604	-	3,604
Manse Insurance contrib Cairneyhill		(180)	-	(180)	(175)	-	(175)
Church Office Expenses		3,082	-	3,082	2,126	-	2,126
Cairneyhill Contribution telephone		(156)	-	(156)	(141)	-	(141)
Life & Work		576	-	576	648	-	648
Choir/ Music / organist supply		4,905	-	4,905	1,760	-	1,760
Worship & Outreach		383	1,299	1,682	210	4,549	4,759
Finance Management Fees		3,758	-	3,758	3,308	-	3,308
Building Refurbishment		-	-	-	-	-	-
Equipment & Furniture		-	-	-	-	-	-
IE's Fee		200	-	200	160	-	160
Gifts to 3rd parties as part of Charitable Activities	15	-	1,626	1,626			
<b>Total Cost of Charitable Activities</b>		<b>99,641</b>	<b>2,925</b>	<b>102,566</b>	<b>75,126</b>	<b>4,549</b>	<b>79,675</b>
<b>Total Expenditure</b>		<b>100,458</b>	<b>2,936</b>	<b>103,394</b>	<b>77,841</b>	<b>4,785</b>	<b>82,626</b>

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	2022			2021		
	Total Cost Incurred	Cairneyhill Contribution	Limekilns Net Expense	Total Cost Incurred	Cairneyhill Contribution	Limekilns Net Expense
Pulpit Supply	-	8	(8)	-	8	(8)
Telephone	649	156	493	448	141	307
Manse Insurance	781	180	601	662	175	487
Manse Gas Maintenance	307	75	232	288	75	213
General Manse Repairs	7,700	1,227	6,473	5,044	1,166	3,878
Council Tax	3,370	834	2,536	3,272	812	2,460
	<b>12,807</b>	<b>2,480</b>	<b>10,327</b>	<b>9,714</b>	<b>2,377</b>	<b>7,337</b>

## 8. Staff Costs and Numbers

	2022	2021
	£	£
Salaries and wages	11,856	6,027
Social security costs	-	-
Employer Pension Contributions	90	65
<b>Total</b>	<b>11,946</b>	<b>6,092</b>
Staff Training	-	36
<b>Total Staffing Costs</b>	<b>11,946</b>	<b>6,128</b>

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

	2,022	2,021
	Number	Number
Administration	1	1
Music Staff	-	-
Premises Maintenance	1	1
<b>Total</b>	<b>2</b>	<b>2</b>

No employee received employee benefits in excess of £60,000 (2021 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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) £35,269.

### 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 £3,741 (2021: £3,480) with an additional element paid by Cairneyhill Church. Mrs. Karen Grant (Trustee) is connected to Rev. N Grant.

No trustees received remuneration (2021: nil)

Mr J Stoddart, wife of Me C Stoddart, a trustee received remuneration of £170 for playing the organ at church services.

Gifts from Trustees, totalled £10,955 (2021: £16,866) A total of £160 (2021: nil) was given for restricted purposes (Flower Fund)

### 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.

### 11. Debtors

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Gift Aid Tax Refund Due	984	20	1,004	1,429	5	1,434
Due from Cairneyhill	2,480	-	2,480	2,377	-	2,377
Donations due from Just Giving	-	-	-	313	-	313
Use of Premises/Advertising	141	-	141	68	-	68
HMRC Repayment Due	12	-	12	340	-	340
Overpayment of Copier Charge	-	-	-	48	-	-
<b>Total</b>	<b>3,617</b>	<b>20</b>	<b>3,637</b>	<b>4,575</b>	<b>5</b>	<b>4,532</b>

**12. Creditors**

		2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
Agency Payment		-	30	30	-	403	403
Pension contribution		26	-	26	65	-	65
Finance Management Fee		2,631	-	2,631	1,530	-	1,530
Ministers Travel Expenses		310	-	310	284	-	284
Utilities		706	-	706	816	-	816
IE Fee		200	-	200	180	-	180
Maintenance Creditors		2,671	-	2,671	1,992	-	1,992
Other creditors		466	300	766	193	100	293
	Subtotal	7,010	330	7,340	5,060	503	5,563
Loan (Other)							
	Subtotal Loans	-	-	-	-	-	-
<b>Total Creditors</b>		<b>7,010</b>	<b>330</b>	<b>7,340</b>	<b>5,060</b>	<b>503</b>	<b>5,563</b>

**13. Contingent Liability**

The church, along with the General Trustees, had been in discussions, over the potential sale of a piece of ground currently within the manse boundaries. Some costs have been incurred by the General Trustees, which were due to be off-set against the sale price of the land. The sale has not gone through and as a result, Limekilns will have a liability relating to the legal costs incurred so far. Currently these costs total £232. The General Trustees have not yet informed the congregation when or if these sums are required to be paid.



**14. Movement of Funds**

	At 1 Jan 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
<b>Restricted funds</b>									
Building Repairs	530	1,692	-	-	2,222	1	-	-	2,223
Flower Fund	819	1,255	(1,234)	-	840	738	(1,139)	-	439
Minister's Discretionary Fund	2,950	-	(2,215)	-	735	-	-	-	735
Foodboxes	1,050	-	(1,050)	-	-	-	-	-	-
Café Church	-	1,000	(50)	(10)	940	-	(163)	-	777
National Giving Day	-	430	-	-	430	-	(430)	-	-
Christian Aid	-	-	-	-	-	75	(75)	-	-
Ukraine Support	-	-	-	-	-	1,248	(1,129)	-	119
Small Restricted funds	-	250	(236)	-	14	-	-	-	14
<b>Total Restricted Funds</b>	<b>5,349</b>	<b>4,627</b>	<b>(4,785)</b>	<b>(10)</b>	<b>5,181</b>	<b>2,062</b>	<b>(2,936)</b>	<b>-</b>	<b>4,307</b>
<b>Unrestricted funds</b>									
General Fund	44,590	119,632	(77,841)	10	86,391	73,355	(82,711)	(22,800)	54,235
Toddler Fund	-	-	-	-	-	923	(84)	-	839
Designated Major Fabric Works	-	-	-	-	-	-	(17,663)	22,800	5,137
Designated New Building Funds	625	-	-	-	625	-	-	-	625
<b>Total Unrestricted Funds</b>	<b>625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,016</b>	<b>74,278</b>	<b>(100,458)</b>	<b>-</b>	<b>60,836</b>
<b>Total funds</b>	<b>5,974</b>	<b>4,627</b>	<b>(4,785)</b>	<b>(10)</b>	<b>92,197</b>	<b>76,340</b>	<b>(103,394)</b>	<b>-</b>	<b>65,143</b>

**Purposes of Restricted Funds**Building Repairs:

This fund grants and donations towards the interior refurbishment of the church.

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.

Foodboxes:

This fund held money provided by grants that had to be used to support the community during Covid, through the provision of Foodboxes.

Café Church:

This fund holds a grant provided by the Church of Scotland to support the development of a new style of worship.

National Giving Day:

This fund held monies raised during the National Giving Day in 2021. The funds have now all been disbursed.

- Christian Aid: This fund held a small amount of gifts which should have been treated as agency income, but were instead recorded as a restricted gifts.
- Ukraine Support: At the start of the conflict in Ukraine, a fund was set up to enable contributions to be given that would be passed on to an appropriate agency for work in and related to Ukraine. The trustees decided to send the funds to Christian Aid for this purpose.
- Small Restricted funds: these funds contain the remains of a few small funds.

### Purpose of Designated Funds

Toddler Fund: With toddler group starting up again, their income and expenditure is recorded via this designated fund.

Designated Major Fabric Works: This fund holds the money set aside by the trustees in order to undertake budgeted major fabric works.

Designated New Building Fund: Funds designated by the trustees to be used for the Building Renovation Work if required.

### 15. Gifts to Third Parties as Part of Charitable Activities

	2022 £	2021 £
Christian Aid - General Work	504	-
Christian Aid - Ukraine Support	1,122	-
	1,626	-

The difference between the amounts passed to the charities above, and the expenditure shown in the fund movement table, is due to charges for transaction fees when donations are made using the contactless donation device.

### 16. Agency Collections for Third Parties

	2022 £	2021 £
DEC - Pakistan Flood Appeal	273	-
Faith in Action	-	5
Foodbank	123	255
REACT	-	118
Small Misc.	-	25
<b>Total</b>	<b>396</b>	<b>403</b>

The sums shown in the table above 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.