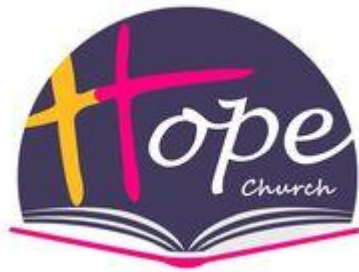


The Church of Scotland

KIRKCALDY HOPE PARISH
CHURCH OF SCOTLAND
KIRKCALDY



RECEIPTS AND PAYMENTS ACCOUNTS
2024

Congregation No: 251536

Charity No: SC012756

Reference and Administrative Information

Charity Name: Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy

Charity Registration Number: SC012756

Congregation Reference No: 251536

Contact Address: Gordon Thomson
28 Craigearn Avenue
KIRKCALDY
Fife
KY2 6YS

Trustees: Trustees include all members of the Kirk Session. Details of trustees who served during the year ending 31 December 2024 are listed on the next page.

Principal Office-bearers

Minister: Rev Josh Milton

Session Clerk: Mr Gordon Thomson

Church Treasurer: Mr Graham Johnston

Outreach Worker

Mrs Lauren Jones

Independent Examiner

Mrs Kathleen Henderson, 11 Craigievar Gardens, Kirkcaldy, Fife, KY2 5SD

Bankers

Bank of Scotland, PO Box 10, Kirkcaldy, Fife, KY1 3PA

Reference and Administrative Information

The following Elders served as trustees during 2024

Margaret Bell	Joan Gallo	Joyce Leggate	Gordon Thomson
Elizabeth Bradley	David Gatongi	Christine McMurray	
John Bulloch	Anne Stalker	William McMurray	
Rosemary Campbell	Graham Grubb	Josh Milton (Minister)	
Fiona Cunningham	Eleanor Haddow	Sandra Naylor	
Barbara Currie	Graham Johnston	Graeme O'Malley	
George Thomson	Maureen Johnston	Moir Rowan	

Emeritus Elders

The undernoted Elders resigned as trustees prior to 1 January 2024

Fay Cunningham	Elizabeth McNamara	Wendy Sinclair	Harry Rae
Margaret Knight	George Mowatt	Nicola Morgan	Kenneth Gilbert
James Swan	Kathleen Galloway	Joshua Doherty	
Elizabeth Pringle	James Hardie	Beatrice Doherty	

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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 also a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which is chaired by the Minister and meets a minimum of five times a year is responsible for all affairs within the church. In 2024 the Kirk Session met 6 times. Certain responsibilities are delegated to Committees as appropriate.

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.

Online Presence

Church website: www.kirkcaldyhopechurch.com

Facebook Church: www.facebook.com/kirkcaldyhopechurch

Facebook Our Templehall and Torbain Community:

www.facebook.com/groups/103257729050616s

YouTube Channel: <https://www.youtube.com/@KirkcaldyHopeChurch>

Kirkcaldy Hope Church and the Community

Our parish covers a large area in the North West of Kirkcaldy with a population of around 17,300 people, with resident numbers having increased in recent years due to the new housing built between the present estates and the A92 road. Our parish has had the largest population of any parish within Fife Presbytery although the uniting of parishes elsewhere has meant that some recently enlarged parishes now exceed this number. Much of the parish comprises a linked series of housing estates built in the 1950s and 1960s. 60% of the housing is owner occupied, with the social rented sector accounting for 32%. Parts of the parish are in the 10% of the most deprived areas in Scotland.

Kirkcaldy Hope Church evolved from the union of Templehall Church and Torbain Church which took place on Wednesday 24th February 2021. The Templehall Church building was opened in 1956 and the Torbain Church building in 1969. Initially the united congregation was known as Templehall and Torbain United Parish Church with services taking place on an alternating basis

between the two buildings. The rebranding as Kirkcaldy Hope Church and simultaneous consolidation of the ministry base within the former Torbain building was implemented in September 2023

Overview of 2024:

A major focus of the year has been the developing of our plans to transform our 1960s building into a versatile, accessible and energy-efficient building. Our plans envisage accessible spaces, a multipurpose sanctuary and a community café.

A buyer for our former Templehall Church building was identified during 2024 and the sale of this property is anticipated for early 2025.

We continue to develop our mission work as can be seen below in our 2024 highlights. In our ministry team we are blessed in having a dynamic, progressive minister together with an allocation of a part-time Community Outreach Worker supplementing our full-time minister and these factors have greatly facilitated steady progress in building the people element of our church community.

An average of 54 people attended worship on a typical Sunday with fluctuations occurring depending upon seasonal influences. A number of new members and other new attendees at worship have been forthcoming all blessed with unique gifts and talents and provision is in place for Sunday School whenever we have children on Sundays,

Communion during 2024 has generally been celebrated on the first Sunday of every alternate month and anyone who loves the Lord including children are welcome to participate. As noted below various services traditionally marking particular events such as Remembrance Sunday as well as Easter and Christmas services were held. A few services were led by members of the congregation and the Guild led a few additional services such as the Guild Carol Service in December.

14 funerals were conducted which included church members and also non-members resident within the parish.

Our Community Outreach Worker has been involved along with Kirkcaldy Area Reachout Team (KART) on a program called Walk Through the Bible with local primary schools. The final count for participation during the school year August 2023-June 2024 was 792 children, the vast majority in Kirkcaldy.

Hope Church is also developing its online ministry and considerable advances have continued to be made in this regard during 2024. During the year our online services were attaining an average of 478 views. We aim to build further upon our online ministry presence as an integral part of taking our Christian message to the wider community.

Our website www.kirkcaldyhopechurch.com is regularly updated in order to provide online users with a useful and topical reference point containing full information about our activities and services.

Highlights of 2024:

January:

Sunday 14th January: A Congregational Meeting was held for members and adherents to vote on whether their preference was for the future refurbishment of the church building, this being the

option unanimously supported by Kirk Session, or alternatively for an entirely new building to be constructed. In favour of refurbishment option = 51 votes. In favour of rebuilding option = 0 votes

Wednesday 17th January: A weekly Singing Group was established to rehearse for helping to lead Sunday worship.

Saturday 20th January: A Burns Supper was held with catering provided by The Sunshine Kitchen charity.

Friday 26th January: The Guild Burns Lunch was held in the small hall was held at 12.30am.

February:

Monday 5th February: A Soup and Sandwich Lunch, worship & Film event for our senior members and friends was held at 1pm. in the large hall.

Saturday 17th February: The Guilds Together coffee morning took place from 10am – 12 noon in the large hall There was also a home baking stall.

Friday 23rd February: A Beetle Drive was held at 7pm in the Hope Church large hall.

March:

Friday 1st March: A World Day of Prayer Service took place on at Hope Church at 2pm. The World Day of Prayer Service was drawn up by the Christian Women of Palestine. It therefore seemed particularly significant at the present time.

Thursday 7th March: Fife Presbytery met in Hope Church sanctuary at 7pm for a Special Purpose Meeting with all four of our neighbouring Town Centre Congregations cited to attend. The meeting was to receive and discuss the report about the closure of buildings and the way forward for the future united congregation.

Saturday 9th March: A Guild Coffee Morning was held together with a home baking stall in the large hall from 10.30am -12noon in aid of the Projects which our Guild are supporting this year.

Sunday 17th March: Our Stated Annual Meeting took place following worship in the sanctuary.

Details of our 2024 Easter Services were as follows:

Palm Sunday 24th March – Café Church in Large Hall at 11am.

Tuesday 26th March – The full complement of around 400 pupils and staff of Fair Isle Primary School attended in our sanctuary for their Easter Service.

Maundy Thursday 28th March – Informal Communion at 7pm.

Good Friday 29th March – Service at 7pm.

Easter Sunday 31st March – Service at 11am.

April:

Monday 15th April: Afternoon Tea with worship and entertainment for our senior members and friends took place at 2pm in the large hall.

Friday 19th April: The Guild Springtime Teas took place in the small hall. The Gospel Quartet were present to sing, tell stories and give recitations.

Wednesday 24th April: The Guides, Brownies and Rainbows were fundraising with a Beetle Drive and some stalls at 6.30pm in the large hall.

May:

Sunday 12th May: A Congregational Meeting took place immediately after worship for an update, discussion and some resolution on the implications of our church building development plan.

Friday 17th May: A Church Quiz Night was held at 7pm. in the small hall with proceeds going to Christian Aid.

Sunday 19th May: Christian Aid Service at 11am.

Saturday 25th May: The church annual Spring Fayre took place 10am-12 noon in the church halls.

June:

Sunday 9th June: Guest Speaker within our Worship at 11am was Trish O'Brien, Community Volunteer Manager with the Safe Families charity. As well as giving a brief insight into the work of the charity, she reflected on her Christian faith journey.

Monday 10th June: Afternoon Tea with worship and entertainment for our senior members and friends took place at 2pm in the large hall.

Sunday 23rd June: Church Family Picnic held at 2pm in Kirkcaldy Beveridge Park.

Thursday 27th June: We were advised by the General Trustees that they were minded to award Hope Church a very substantial grant towards the refurbishment project. Also on this date a defibrillator was installed outside the building at the entrance to the church halls for the emergency use of the church and the surrounding community.

July:

Thursday 4th July: Our church halls were fully utilised as a polling station for today's General Election.

Monday 8th July: A week long Summer Camp held at the Scripture Union facility of Lendrickmuir, Rumbling Bridge was attended by our MDS who was one of the leaders helping to look after children including those from Fair Isle Primary School and Valley Primary School,

Tuesday 9th July: A delegation from the Church of Scotland General Trustees visited Hope Church to talk to our Development Group and Architect regarding our plans for refurbishment and for a tour of the interior and exterior of the buildings to review the plans on site.

Wednesday 10th July: Our minister, Rev Josh Milton, was on long-term sickness absence from this date for major surgery and subsequent recovery. Rev Eileen Miller officiated as our Interim Moderator for the period of Josh's absence.

August:

Sunday 4th August Provision to lead a Sunday School was introduced whenever there are children in church.

Monday 5th August until Friday 9th August: A Summer Holiday Club entitled “Rocky’s Plaice Holiday Club” was hosted within our church halls. Over 30 children attended.

September:

Sunday 15th September: Annual Hope Church Guild Dedication Service.

October:

Sunday 6th October: Harvest Thanksgiving Service. Food and monetary donations collected for Kirkcaldy Foodbank.

Sunday 13th October: Our service of worship was led by Rev Brian Porteous our former Locum Minister and currently Moderator of the Presbytery of Fife.

Friday 18th October: Guild Harvest Lunch was held at 12.30pm in the small hall.

Friday 25th October: A Church Beetle Drive was held at 7pm. in the small hall.

Saturday 26th October: Guild Harvest Time Coffee Morning with Home Baking Stall from 10.30am. – 12 noon was held in the large hall.

Sunday 27th October: We welcomed our minister Rev Josh Milton back to lead worship having resumed work on a phased return basis.

Thursday 31st October: Afternoon Tea with worship and entertainment for our senior members and friends took place at 2pm in the large hall.

November:

Sunday 3rd November: Completion date of our annual Blythswood Shoebox Donations appeal. 46 boxes and 5 large bags/boxes were donated together with a monetary donation from the church.

Friday 8th November: 115th Fife Scout Group hosted a Festive Shopping Night 7pm-9pm in the large hall.

Sunday 10th November: Our annual Service of Remembrance was held at 1050 am.

Saturday 16th November: Our Minister and Session Clerk gave a short presentation to the Presbytery of Fife in Cupar on the redevelopment plans for Kirkcaldy Hope Church.

Sunday 17th November: Our service this morning was themed around the topic of safeguarding as this Sunday was designated as Safeguarding Sunday.

Tuesday 19th November (i): Schools Day at Whyte's Causeway Baptist Church which outlined some of the work she does in the local schools and there was an opportunity to pray for schools together.

Tuesday 19th November (ii): Hope Church was the host venue for an Alpha Course promotional event led by Rt Rev Martin Fair with representatives from the Alpha organisation and Fife Presbytery. The event was held in the sanctuary from 7pm to 9.15pm.

Saturday 23rd November: Kirkcaldy Area Reachout Team (KART) held a KART Coffee Morning in the Hope Church large hall from 10am to 12 noon.

Saturday 30th November: Our annual Christmas Craft Fayre with refreshments was held from 10am to 12 noon in the church halls.

December:

Friday 6th December: The annual Hope Church Guild Carol Service was held at 1.30pm in the sanctuary including a group of around 40 children from Torbain Primary School who performed in singing Christmas carols and songs.

Sunday 8th December: Our missionary partner, Caroline White, joined us for worship and spoke to us on the theme of Peace.

Thursday 12th December: At 1pm in the large hall Christmas Lunch and a short act of worship, and entertainment was provided to around 55 of our regulars who attend our bi-monthly social afternoon

Sunday 15th December: A Candle Lit Service was held in the sanctuary at 6.30pm which reflected upon the difficult nature of this time of year for those who have experienced bereavement or other concerns

£420 was recently raised by the annual appeal on behalf of Leprosy Mission

Sunday 22nd December: A Nativity Service was held with members of the congregation playing the key characters of the Christmas Story.

Tuesday 24th December: A Christmas Eve Candle Lit Service was held at 6.30pm.

Future Vision:

An immediate priority in conjunction with Presbytery and the General Trustees is to take forward the refurbishment of our church building to make it fit for purpose and to be the focal point of the community for worship and community activities. It will be a safe haven for all in need, have a strong team of paid and voluntary workers and be an all age, all week inclusive and accessible venue working in partnership with all relevant organisations.

Our Ministerial Vision can be summarised as follows:

- **Our ultimate goal is to lead every person closer to God**
- **Transforming lives**
- **Progressing in our Christian journey**
- **To be more like Jesus.**

Our vision to build a church that speaks to a new generation—one that will raise up future elders and committed members. We want to create a relevant message for the people in our parish—the ones who call themselves Christian but feel disconnected, the ones discouraged by their perception of church.

Hope Church is not just a place—it's a movement.

Utilisation of our Sanctuary, Halls and Session Room as at 31st December 2024:

Sanctuary:

Worship on Sundays at 1100-1200

Occasional additional uses of the Sanctuary take place during the year to accommodate end of term school assemblies, Area Guild Services, additional Easter and Christmas services etc.

Halls:

Bairns, a Blether and a Brew Group for babies and toddlers 0-4yrs, meeting on Mondays and Thursdays – morning – weekly both days

Baby Massage for mums and their children, meeting on Mondays – afternoon – weekly

Wee Wrigglers for mums and their children with babies under 1 in the small hall and their older pre-schoolers in the large hall meeting on Wednesdays – morning – weekly

Kirk Session Meetings on Tuesdays – evening – one meeting on alternate months

Church Guild meeting on Fridays – afternoon – weekly

Lego Club for children and accompanying adults, meeting on Saturdays – morning – weekly

Post worship fellowship on Sundays – lunchtime - weekly

Hope Seniors Social Afternoon with worship, lunch or afternoon tea and entertainment, meeting on Mondays – afternoon – one event on alternate months

Hope Social Group (led by Alzheimer Scotland) meeting on Tuesdays – morning – weekly

Over 60s Group meeting on Wednesdays – afternoon – alternate weeks

Carpet Bowling Group meeting on Thursdays – afternoon – weekly

Brownies, for girls aged from 7-11, meeting on Wednesdays – evening – weekly

Guides, for girls aged 10 to 14, meeting on Wednesdays – evening – weekly

Rainbows, for girls aged 5 to 7, meeting on Thursdays – evening – weekly

Slimming World (external group hire), meeting on Tuesdays – afternoon and evening (3 sessions) – weekly

Kirkcaldy Stamp and Postcard Club (external group hire), meeting on 1st and 3rd Wednesdays of each month – afternoon

NHS Fife “Healthy Harmonies” Choir (external group hire), meeting on Thursdays – evening – weekly

Childrens Birthday Parties (external hires) on Saturdays – afternoon – normally 1 or 2 per month

At least one School Holiday Mission Event for young people which spreads over most of a week takes place during the year supplemented by the occasional part-day event in collaboration with Scripture Union/Kirkcaldy Area Reachout Team Partner Organisations)

Both of our halls and kitchen are also used for "one-off" events such as Spring Fayre, Coffee Mornings, Beetle Drive, Church Quiz, Christmas Fayre etc.

Session Room:

Count Team and Finance Administration meeting on Wednesdays – morning – weekly

Praise Band/Choir Rehearsal on Wednesdays – evening – weekly

Church Meetings on Thursdays – morning – occasional weeks

Lindores Tenants and Residents Association meeting on Thursdays – afternoon - monthly

MSP's Surgery (external hire) on Fridays – evening – monthly

Local Councillor's Surgery on Saturdays – morning – monthly

Workplace Chaplaincy Scotland – around 15 2-hour business or training sessions per year

Ad hoc meetings such as minister meeting bereaved families, committee meetings. Also routine photocopying and administrative tasks

The 115th Scout Group which is affiliated to the church, meets in the Group headquarters situated in Chapel Road, Kirkcaldy.

The Group consists of:

Beaver Colony for 6-8 year olds, which meets on Thursdays

Cub Pack for 8 to 10 and a half year olds which meets on Wednesdays

Scout Troop for 10 and a half to 14 year olds which meets on Thursdays;

Explorers for 14 to 18 year olds which also meets on Thursdays.

Financial Review

The Templehall and Torbain United Parish Church was formed on 24th February 2021 by the union of the former Templehall Parish Church and Torbain Parish Church. Kirkcaldy Hope Church became the new name for Templehall and Torbain Parish Church on September 1st, 2023

Roundings: Please note that the accounts are shown in whole pounds; as a result, there can be issues in the totals shown in pages 16 to 22.

Communication Enhancement Fund: Following the induction of our Minister the trustees set aside £2,500 in this temporary designated fund. The purpose of this fund is to facilitate the purchase of items required to complement the style of worship and interaction with the wider parish. This has been used effectively and as of 31st December 2024 is £117

Church Development Fund: There remains an outstanding loan of £30,000 to be repaid to the General Trustees. This has been discussed with the Trustees comprehensively in 2024 and it is expected that this will be taken from the monies held by the General Trustees (see page 17)

Church Outreach Fund:

The Cora Fund and the Warm Spaces Fund were used effectively to the benefit of the recipients of both these funds and are now closed

In 2024 members of the congregation donated the following amounts-

- £250 to the Blythswood Care and numerous filled shoe boxes
- £400 to support the work of Carolyn White (Operation Mobilisa) in Pakistan
- £369 was donated to Kirkcaldy Food Bank and numerous food donations the highlight being the Harvest Collection donation
- £100 to SU for Summer Mission support

With Kirk Session approval these donations were passed to the relevant organisations.

Contributions from Church Organisations: During 2024 the following organisations contributed to the general funds of the congregation.

- Guild - £1100
- 36th Brownies/Guides - £455
- Scouts-£100

The Wee Wrigglers and Bairns a Blether and a Brew group donated on a weekly basis, resulting in a gross total of £1785 to 31st December 2024 to the Outreach Fund

The Lego Club contributed £235 to the Outreach Fund.

The Carpet Bowls Club donated £205 to the General Fund

The Sunday Teas and Book Table contribute weekly resulting in £672 and £92 being donated to the General Fund

It is also recorded that the Stamp Cub donated £565 to the General Fund

Gift Aid: During 2024 a total of £7537 was received from HMRC through the Gift Aid Scheme. This included claims for Q2/24 Q3/24 Q4/24. There are 2 claims to be made on 2024 in 2025

Transfers Between Funds: The following transfers were made.

- **General Fund** – Transferred £5500 to the Fabric Fund
- **Warm Spaces Fund**-Transferred £2982.77 to the General Fund
- **Outreach Fund** – Transferred £8000 to the Mission Fund
- **CE Fund** -transferred £1250 to the General Fund
- **Over 60s Fund** -transferred £100 to the General Fund

Ministry & Mission Allocation: All payments for 2024 were fully paid at year end.

End of Year: At end of year all payments were up to date.

Reserves Policy It is the Trustees' policy to hold reserves of at least three month's expenditure including designated funds. At the year end the Church held unrestricted cash funds of £37108. This amount is more than expected expenditure over all funds for the first quarter of 2025.

MDS Salary Contribution This is the congregation's contribution to the MDS salary. This is paid quarterly in arrears and all payments are up to date. The Mission grant that we successfully claimed was partly used to cover this expense

One building From September 1st, 2023, the Templehall Building was closed as a place of worship with Kirkcaldy Hope Church now working out of the Carron Place buildings only. The Templehall contracts were terminated from that point and the Trustees are now only responsible for the maintenance/insurance of the building.

NHS Partnership We have let the Beauly Place Halls to NHS Fife from July 2023 and from September 2023 we let the buildings exclusively to NHS Fife for the use as a vaccination centre. This contract was established through the work of key Trustees led expertly by the Rev J Milton which has resulted in a minimum weekly income where all costs for the Beauly Site are met by NHS Fife. This contract was terminated by NHS Fife on the 1st September 2024. This was not unexpected as the vaccination team were always planning to relocate to a central hub within NHS facilities. The decision was taken by the Trustees to actively promote the sale of the Templehall site. An offer was accepted by the Trustees from Fife Council and the sale of the Beauly Place site is expected be completed in the first quarter of 2025

Lets Income A note for the Trustees that the Let income of £26054 is exclusively from the use of church hall and associated rooms i.e. kitchen toilets only. The let income from the NHS agreement also included payment of all utility and internet charges and is noted on the accounts appropriately. It does not include any of the other Church properties i.e. Manse or Sanctuary.

Grant -It is noted that the following grants were successfully applied for in 2024 –

1]£10000 grant was obtained from Fife Presbytery for the Mission Fund

2]£97000 grant was obtained from The Benefact Trust for the Development Fund of the Hope Church building.

3]Warm Spaces Grant of £2650 was received from Fife Council and this was distributed fully according to the guidelines fully in 2024.

It is noted that the General Trustees awarded a grant of £45000 to meet the costs of more detailed cost analysis by the Architect and the Quantity Survey team regarding the proposed Development of Hope Church. This money is held by the Trustees and is claimed as required.

It is noted that due to the absence of minister an increase in expense on Pulpit Supply was incurred and is reflected in the accounts.

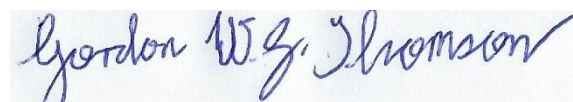
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

A handwritten signature in blue ink that reads "Gordon W.G. Thomson". The signature is written in a cursive style with a checkmark at the end.

Gordon Thomson
Session Clerk

25th February 2025

**Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy
SC012756**

Independent Examiner's Report to the Trustees of Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 17 to 23.

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 trustees consider that the audit requirement of Regulation 10(1) (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

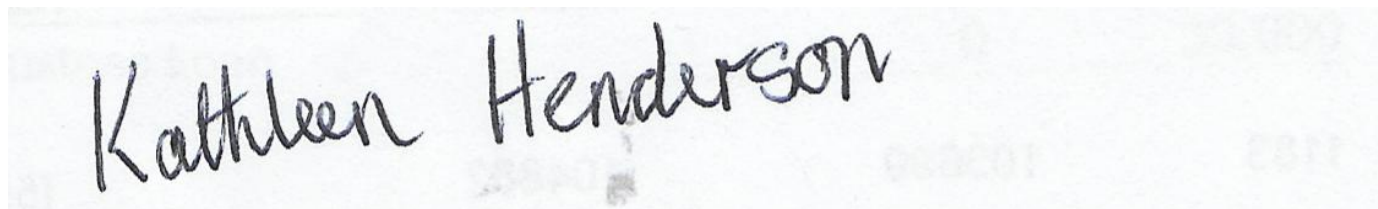
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 [~~other than disclosed below*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 2. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

A photograph of a handwritten signature in black ink on a light-colored background. The signature reads 'Kathleen Henderson' in a cursive, slightly slanted script.

Kathleen Henderson
11 Craigievar Gardens
Kirkcaldy
KY2 5SD
26th March 2025

Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy

Receipts and Payments

Year ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Receipts	£	£	£	£	
Donations (incl tax recovered)	49625	4640	54265		69530
Activities for Generating Funds	4205	0	4205		1870
Bank & Deposit interest	931	163	1094		1402
Investment income	0	0	0		0
	54761	4803	59564		72802
Rental of premises	26054	0	26054		14725
Rental NHS Utilities/IT	13155	0	13155		0
Other receipts	1165	0	1165		1642
Grants	0	119650	119650		500
Insurance Refund	0	0	0		28571
Total Receipts	95135	124453	219588		118240
Payments					
Costs of generating funds	223	0	223		450
Charitable activities	93729	20754	114483		123356
Total Payments	93952	20754	114706		123806
Excess of Receipts over Payments for the year before transfers	1183	103699	104882		[5567]
Transfers	3083	[3083]	0		0
Excess of Receipts over Payments for the year	4266	100616	104882		[5566]

Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy

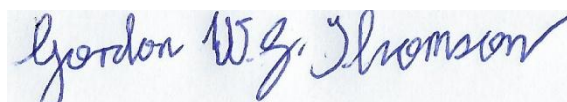
Statement of Balances

At 31 December 2024

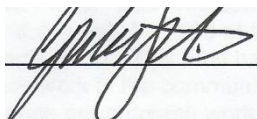
	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	32842	20456	53298	58864
Movement in year: Excess of Receipts over Payments for the year	4266	100616	104882	[5566]
Bank & deposit balances carried forward	<u>37108</u>	<u>121072</u>	<u>158180</u>	<u>53298</u>
 <u>Investments at market value</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 <u>Assets</u>				
Float (Cleaner)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <u>Liabilities</u>				
General Trustees Loan	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

The accounts were approved by the Kirk Session on 25th February 2025.

For and on behalf of the Kirk Session



Session Clerk



Treasurer

Kirkcaldy Hope Parish Church of Scotland, Kirkcaldy

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

- Mr Ronald McLean, who is the son-in-law of former trustee George Mowatt, provided contracted cleaning services at a cost of £3,410. This was approved by the Kirk Session and the payment was at the standard rate applicable to the work.
- Mr Gary Cunningham, who is the son of trustee Fiona Cunningham, is the proprietor of CF Securicom. During 2023 he was contracted to service the church alarm system and received payment of £348.
- Rev Josh Milton received assistance with gardening maintenance at an annual cost of £400.
- Mr David Cunningham who is the husband of trustee Fiona Cunningham is the proprietor of Lomond Electrical who carried out work in the manse and received payment of £320. This was a considerable cost saving
- No other trustee or a person related to a trustee had any personal interest in any contract or transaction entered by the charity during the year.

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	69	2626	7874	5500	321
Designated Communications Fund	1367	0	0	[1250]	117
General Fund	31406	92509	86077	[1167]	36670
	<u>32842</u>	<u>95135</u>	<u>93952</u>	<u>3083</u>	<u>37108</u>
Restricted funds					
Development Fund	4161	106724	6180	0	104705
Outreach Fund	11914	12437	6286	[8000]	10065
Cora Fund	1650	0	1650	0	0
Warm Spaces Fund	333	2650	0	[2983]	0
Over 60 Fund	314	364	100	[100]	478
Benevolent Fund	288	0	0	0	288
Flower Fund	280	0	100	0	180
Mission Fund	175	0	3536	8000	4639
Leprosy Mission Fund	57	364	420	0	2
Guild	1284	1914	2483	0	715
	<u>20456</u>	<u>124453</u>	<u>20754</u>	<u>[3083]</u>	<u>121072</u>
Total funds	<u>53298</u>	<u>219588</u>	<u>114706</u>	<u>0</u>	<u>158180</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Communication Enhancement Fund: The trustees have set aside funds for the enhancement of the Ministers communication both in terms of worship and temporal matters.

Purpose of Restricted Funds

Development Fund: This fund has been established to assist with the cost of major development projects relating to the church buildings. This includes major redevelopment of the sanctuary into multi-purpose area, replacement of existing roof, improvement of disabled access, changes to halls suite, upgrade of heating system and building of small extension.

Benevolent Fund: This is a fund to be used on an ad-hoc basis for donations to charities, good causes or people in need locally, nationally or internationally.

Over 60 Fund: This fund contains monies raised by the Church Over 60s Group. Monies in this fund can only be used at the discretion of the Over 60s Group.

Outreach Fund: This fund has been established to hold monies specifically raised for outreach work in the community and to support our MDS worker. This fund has also been used to enhance our outreach work through digital channels and to enhance our visibility professionalism and participation through social media platforms.

Cora Fund: The trustees have created this fund to hold monies from a Cora Foundation grant which must be disbursed to people in the community who are in financial hardship. This fund has been actioned fully in accordance with this directive. This Fund is now closed

Warm Spaces Fund: The trustees have created this fund to hold monies from a Fife Voluntary Action grant to provide warm spaces for people in energy poverty. This Fund has been actioned fully in accordance with this directive. This Fund is currently closed

Mission Fund: The trustees established this fund for money raised to support the work of our Missionary partners and other missionary work at the discretion of the Kirk Session.

Leprosy Mission Fund: The trustees established this fund to hold monies raised by the Friendly Hour and money raised for the Leprosy Mission. Monies in this fund can only be used to support The Leprosy Mission.

Flower Fund: The trustees established this fund for monies donated specifically for the provision of flowers for Sunday Worship and distribution to members who are elderly, bereaved or ill.

Guild Fund Guild Fund is managed and controlled by Members of the Guild exclusively.

3 Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
WFO Scheme (non Gift Aid)	4642	0	4642	4769
Gift Aid Donations (GADs)	24685	0	24685	26636
Tax Recovered on GADs	7537	0	7537	11339
Fabric Donations	2626	0	2626	3629
Ordinary Offerings (Open Plate)	2215	0	2215	1707
Other donations	7920	4640	12560	21450
	49625	4640	54265	69530

4 Analysis of Payments

Costs of generating funds

Offering envelopes	223	0	223	450
	223	0	223	450

Charitable activities

Ministries & Mission allocation	37462	0	37462	26542
Presbytery dues	1534	0	1534	1506
Missionary Work	650	0	650	672
Locum Salary	0	0	0	1820
Outreach Activity	0	6286	6286	3075
Minister's travel	3408	0	3408	1608
Pulpit Supply	2100	0	2100	100
Fabric repairs/maintenance	4089	0	4089	13682
Fabric insurance repair	0	0	0	28571
Rates	2268	0	2268	2460
Worship and Comms	1250		1250	1808
Warm Spaces	0	2650	2650	0
Heat and light	22282	0	22282	9756
Insurance	3785	0	3785	3698
Cleaning Services & Material	4329	0	4329	6616
Printing, stationery, postage / IT	5645	0	5645	4721
Other expenses	4927	11818	16745	16721
	93952	20754	114706	123806

Other payments

Purchase of assets	0	0	0	0
	0	0	0	0
Purchase of investments				
	93952	20754	114706	123806

5 Minister's Stipend

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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

6 Collections for Third Parties in 2023

- Members of the congregation raised £617 to support the work of Christian Aid. This was passed directly to Christian Aid and is not reflected in these accounts. £915 was raised in 2023
- Donations for the work of Operation Mobilisa, Kirkcaldy Foodbank, Scripture Union and the Blythwood Shoe Box Appeal were made. These are detailed in the Financial Review.
- Members of the congregation also donated items of food to the Kirkcaldy Foodbank throughout the year.

7 Congregational Organisations

The funds of groups and organisations falling under the direct control of the trustees are included in the general fund section of these accounts. At end of year no additional funds were held at year end by any of the following groups

- Bairns Blether and a Brew
- Lego Club
- Wee Wrigglers
- Carpet Bowls

APPENDIX

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

	2024	2023
<u>CAPITAL ACCOUNT</u>	£	£
Credit Balances held at 31 December at cost	<u>£260,367</u>	<u>£260,367</u>
Market Value of Balances at 31 December	<u>£0</u>	<u>£0</u>
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	<u>[£174,561]</u>	<u>[£172,311]</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>£17,956</u>	<u>£10,659</u>

Our Buildings



*Kirkcaldy Hope Parish Church of Scotland
Kirkcaldy Hope Church*

www.kirkcaldyhopechurch.com

*Scottish Charity No: SCO12756
Congregation No: 251536*

