

# **Leuchars St Athernase and Tayport Church of Scotland**

## **Receipts and Payments Account**

**for the year ended**

**31 December 2024**

**Congregation No: 261592**

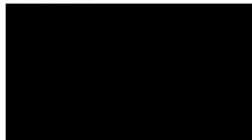
**Scottish Charity No: SC015677**

**Leuchars St Athernase and Tayport Church of Scotland**  
**Scottish Charity No: SC015677**  
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**Leuchars St Athernase and Tayport Church of Scotland  
Reference and Administrative Information**

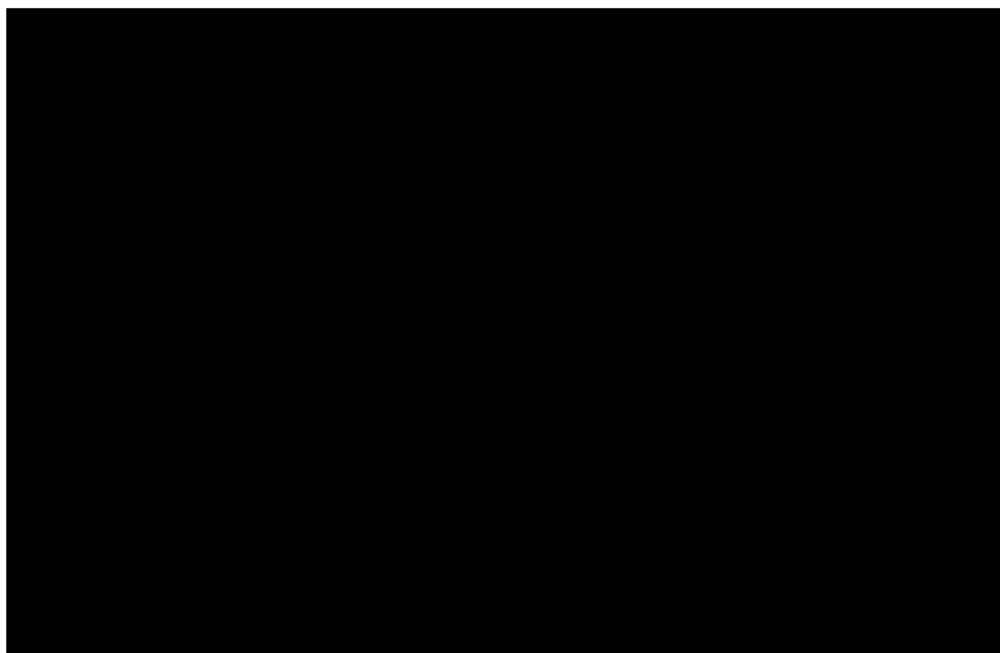
Charity Name: Leuchars St Athernase and Tayport Church of Scotland  
Charity Registration Number: SC015677  
Congregation Reference No: 261592  
Contact Address:




**Trustees**

Trustees who served during the year and up to the date of signing the accounts were as follows:-

Kirk Session



**Independent Examiner**

  
Henderson Black & Co  
Chestney House  
149 Market Street  
St Andrews  
Fife KY16 9PF

**Bankers**

Royal Bank of Scotland  
113-115 South Street  
St Andrews  
KY16 9QB

**Leuchars St Athernase and Tayport Church of Scotland  
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 Model 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 a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The interim moderator, who was also a member of the Kirk Session was appointed by Presbytery.

**Organisational Structure**

The Kirk Session, which is chaired by Rev Dr Jonathan Humphrey, usually meets formally once a month and is responsible for spiritual and temporal affairs within the church.

**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. These objectives are met through regular services of worship, various Church groups, social activities and events.

During 2024, services were held in Leuchars and Tayport on alternate Sundays, with a monthly service being held in Balmullo Village Hall in line with the seasons and celebrations of the Christian year. As a result of work done by the nominating committee, the [REDACTED] was inducted as minister of the church at a service in Leuchars St Athernase church on 4 June 2024. Remembrance Sunday services were held in both churches, with the Leuchars service being held jointly with the Chaplain and personnel from Leuchars Station.

There have been weekly emails with news and a short reflection sent out to those members of the congregation who are online. The weekly Presbytery newsletter is now also being sent out. There is a new church Facebook page which is kept up to date with church events. A newsletter is delivered to households in the congregation every month, either digitally or as a physical copy.

**Leuchars St Athernase and Tayport Church of Scotland  
Trustees' Annual Report  
Year ended 31 December 2024**

**Achievements and Performance**

Weekly attendance is around 30-50 in either church. A weekly prayer meeting is held before the service every week. There is also a Wednesday afternoon prayer meeting held via zoom. There is now a regular Sunday School at Tayport and it is hoped to increase the numbers attending.

Outdoor witness has continued at the Tayport building, which is on the main street, using art installations to let the community know we are still active and what season of the church year we are in. The space in front of the church is ideal for tableaux and the church door ideal for the displaying of banners. Response from the community to these has been positive.

Other activities such as the 2 choirs, coach-house café and Guild meetings took place regularly in 2024. A Warm Spaces Cuppa and Chat continued in the Tayport hall over the winter months and this has been very successful raising funds for several charities.

Several social events were held; a barbeque at Leuchars, a harvest supper in Balmullo and strawberry afternoon, quiz night and mince pie teas in Tayport.

Throughout the year, the church, along with the other three churches in Tayport, has worked together (there is an ecumenical organising committee) and a continuing initiative is an evening service of Taize chants and quiet, held on the first Sunday of each month and moving round the churches. "No Pew Needed" continued this year, midweek, at a venue outside the church. This is successful in encouraging both members and non-members alike to come along and take part in a range of activities with nearly 30 people attending. World Day of Prayer and a service for Christian unity were also held.

The Kirk Session continued to consider the changes and challenges facing the church. An Elders' conference was held and a Five Marks of Mission group is currently considering these.

The church continues its support for other charitable organisations. Details of these are in note 8 to the accounts. In November, the Christmas Blythswood Shoebox Appeal was well supported and 104 boxes were filled.

In December, the Christmas gift day was again held for congregation members in care homes or housebound, with 18 members being given a goodie bag of donated items. Selection boxes were also collected for local children.

Contact continues with Leuchars, Balmullo and Tayport Primary Schools. Tayport Primary School use the church building for their end of term gatherings. Leuchars Primary School held 2 Christmas services in 2024.

Work continued on the manse in the early part of the year, upgrading both bathrooms and carrying out various other repairs to both the building and garden. Most of this was funded by amounts held on our behalf in the Central Fabric Fund.

**Leuchars St Athernase and Tayport Church of Scotland  
Trustees' Annual Report  
Year ended 31 December 2024**

**Achievements and Performance (contd.)**

The Regeneration Project and Fundraising teams have continued discussions regarding the process required to resume our development plans for St Athernase church. In the AMBA buildings audit carried out for the General Trustees, St Athernase was designated as "A" - to be retained. This is with the proviso that accessibility and facilities are improved to make the building fit for the 21st century. We are currently liaising with Presbytery and the General Trustees to work out how to progress these plans.

The Regeneration Fundraising team held a number of successful events in 2024, including a craft fayre, plant sale and male voice choir concert. Several individuals in the congregation raise funds for the project throughout the year, and their support is much appreciated. The Fundraising Group has non-churchgoing members of the community on it, which broadens the reach of the activities.

St Athernase Church was open to visitors on certain days over the summer, and we would hope to be able to extend this to pre-COVID numbers of annual visitors.

The pastoral care groups, both in Leuchars and Tayport, have continued to offer support to congregational members through activities and visits.

The Guild continues to meet in daytime to provide interesting activities to the group. They have offered tea and coffee, and a time for fellowship after the church services in St Athernase church.

The halls at Tayport are used by various community groups; an art group, music groups, Rainbows, Guides and a community choir.

As a church, we are indebted to the many enthusiastic people who are willing to help in whatever ways possible to keep our churches running effectively. We pray that we can grow together as a Church and continue to reach out to the local and wider community over the coming year.

**Leuchars St Athernase and Tayport Church of Scotland  
Trustees' Annual Report  
Year ended 31 December 2024**

**Financial Review**

The principal source of income is members' regular offerings, which amounted to £32,562 (excluding gift aid tax recovered) for the year, a decrease of 3.8% over 2023.

Expenditure was up considerably compared to 2023, mainly due to manse refurbishment costs, minister's expenses and an increase in our Giving to Grow allocation. Almost all costs incurred in respect of the manse were reclaimed from our capital balance in the Central Fabric Fund.

**Reserves Policy**

It is the Trustees' policy to hold reserves, including designated funds, to cover future contingencies and major items of expenditure, particularly in relation to the fabric of the Church building. At the year end, £14,515 (2023 - £14,492) was held in the General Fund. This is approximately 3 months' expenditure. £15,953 (2023 - £10,411) was also held in the Designated Fabric Fund. At the year end, the church held total unrestricted cash funds of £67,829 (2023 - £60,063).

**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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland. 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 on 3 March 2025 and signed on their behalf by:

Date: 19/5/25

**LEUCHARS ST ATHERNASE AND TAYPORT CHURCH OF SCOTLAND****Independent Examiner's Report to the Trustees of Leuchars St Athernase and Tayport Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

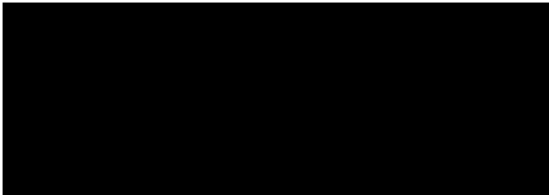
**Basis of independent examiner's statement**

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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Henderson Black & Co,  
Chartered Accountants

Chestney House,  
149 Market Street,  
St Andrews,  
Fife, KY16 9PF

Date: 20 May 2025



**Leuchars St Athernase and Tayport Church of Scotland**  
**Receipts and Payments Account**  
**For the Year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note					
Donations	3	43,259	1,907	-	45,166	41,348
Legacies		5,000	-	-	5,000	500
Activities for Generating Funds		3,811	5,692	-	9,503	10,967
Bank & Deposit interest		2,534	1,286	18	3,838	2,455
Investment income		6,103	14	-	6,117	5,433
		<u>60,707</u>	<u>8,899</u>	<u>18</u>	<u>69,624</u>	<u>60,703</u>
Rental of Premises		2,950	-	-	2,950	2,523
Other Receipts		1,863	-	-	1,863	1,567
Grants		-	2,488	-	2,488	-
Funds introduced from Tayport Parish Church:						
Designated Holiday Club Fund		-	-	-	-	91
Reserve Fund		-	-	-	-	19,305
General Fund		-	-	-	-	76
Church Improvement Fund		-	-	-	-	318
Hall Floor Fund		-	-	-	-	700
Small Hall Redecoration Fund		-	-	-	-	200
Youth Fund		-	-	-	-	1,670
Miss Catherine K Duncan's Trust Fund		-	-	-	-	1,501
Mills Trust Divinity Student Fund		-	-	-	-	488
Benevolent Fund		-	-	-	-	354
<b>Total Receipts</b>		<u>65,520</u>	<u>11,387</u>	<u>18</u>	<u>76,925</u>	<u>89,496</u>
<b>Payments</b>	4					
Costs of generating funds		198	446	-	644	885
Charitable activities		119,696	4,310	-	124,006	48,386
Governance costs		756	-	-	756	1,440
<b>Total Payments</b>		<u>120,650</u>	<u>4,756</u>	<u>-</u>	<u>125,406</u>	<u>50,711</u>
<b>Released by General Trustees</b>		62,396	-	-	62,396	12,431
<b>Excess of Receipts over Payments for the year before transfers</b>		7,266	6,631	18	13,915	51,216
<b>Transfers</b>		500	(500)	-	-	-
<b>Excess of Receipts over Payments for the year</b>		<u>7,766</u>	<u>6,131</u>	<u>18</u>	<u>13,915</u>	<u>51,216</u>

**Leuchars St Athernase and Tayport Church of Scotland**  
**Statement of Balances**  
**As at 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	60,063	77,723	2,347	140,133	88,917
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	7,766	6,131	18	13,915	51,216
Bank & deposit balances carried forward	<u>67,829</u>	<u>83,854</u>	<u>2,365</u>	<u>154,048</u>	<u>140,133</u>
<b><u>Investments at market value</u></b>					
(Cost: 2024 - £97,575, 2023 - £97,575)	<u>206,257</u>	<u>689</u>	<u>-</u>	<u>206,946</u>	<u>192,641</u>
<b><u>Assets</u></b>					
Gift Aid and Other Receivables	9,275	-	-	9,275	8,627
	<u>9,275</u>	<u>-</u>	<u>-</u>	<u>9,275</u>	<u>8,627</u>
<b><u>Liabilities</u></b>					
Unbilled expenses at the year-end	<u>1,894</u>	<u>-</u>	<u>-</u>	<u>1,894</u>	<u>1,748</u>

The accounts were approved by the Kirk Session on 3 March 2025

And signed on their behalf by:

Date:

19/5/25

Date:

19-5-25

**Leuchars St Athernase and Tayport Church of Scotland**  
**Notes to the Accounts**  
**For the year ending 31 December 2024**

**1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared in sterling, which is the functional currency of the charity.

**2. Movements in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	10,411	5,542	-	-	15,953
Designated Parish Development Fund	34,992	2,125	-	-	37,117
Designated Sunday School Fund	76	101	(26)	-	151
Designated Holiday Club Fund	92	1	-	-	93
General Fund	14,492	120,147	(120,624)	500	14,515
	<u>60,063</u>	<u>127,916</u>	<u>(120,650)</u>	<u>500</u>	<u>67,829</u>
<b>Restricted funds</b>					
Poor of the Parish Fund	5,686	311	-	-	5,997
McKenzie Burial Ground Fund	830	40	-	-	870
Regeneration Fund	66,178	7,708	(4,083)	-	69,803
Special Collections Fund	835	12	-	-	847
Guild Fund	799	805	(673)	(500)	431
Mission Fund	-	2,489	-	-	2,489
Presbytery Fund	505	7	-	-	512
Church Improvement Fund	318	1	-	-	319
Hall Floor Fund	700	3	-	-	703
Small Hall Redecoration Fund	200	1	-	-	201
Youth Fund	1,672	10	-	-	1,682
	<u>77,723</u>	<u>11,387</u>	<u>(4,756)</u>	<u>(500)</u>	<u>83,854</u>
<b>Endowment funds</b>					
Miss Catherine K Duncan's Trust Fund	1,504	12	-	-	1,516
Mills Trust Divinity Student Fund	489	4	-	-	493
Benevolent Fund	354	2	-	-	356
	<u>2,347</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>2,365</u>
<b>Total funds</b>	<u>140,133</u>	<u>139,321</u>	<u>(125,406)</u>	<u>-</u>	<u>154,048</u>

**Leuchars St Athernase and Tayport Church of Scotland**  
**Notes to the Accounts (continued)**  
**For the year ending 31 December 2024**

**2. Movements in Funds (continued)**

Purposes of Designated Funds

Fabric Fund : The trustees have set aside funds for the maintenance of church properties.

Parish Development Fund : Funds have been designated to create a "Church Without Walls" ie to develop and maintain opportunities which attract people of all ages within the parish.

Sunday School Fund : Funds for Sunday School activities.

Holiday Club Fund : sums raised towards running the children's club during the school holidays.

Purposes of Restricted Funds

Poor of the Parish Fund : Fund to assist those experiencing hardship in the Parish.

McKenzie Burial Ground Fund : Fund to fund the maintenance of a private burial ground.

Regeneration Fund ; Fund to be used for the major repair project in the St Athernase church building.

Special Collections Fund : Fund to be used for special overseas donations.

Guild Fund : Funds held by the church Guild to promote fellowship within the congregation and to hold fundraising events from which they make donations to the general fund of the church and other outside organisations.

Mission Fund : to fund mission in the local area.

Presbytery Fund : Funds received to support COVID-19 expenditure, including IT updates.

Church Improvement Fund : to fund improvement and upgrade of the Tayport church buildings.

Hall Floor Fund : to provide for flooring in the small hall at Tayport.

Small Hall Redecoration Fund : to fund redecoration of the small hall at Tayport.

Youth Fund : funds donated to be used for work with young people.

Purpose of Endowment Funds

Income from the Catherine K Duncan Trust Fund is to be used to provide "a Christmas treat" to women over 60 years of age living in Tayport and considered to be in poor circumstances.

Income from the Mills Trust Divinity Student Fund is to be used to provide financial assistance to students of divinity and to fund mission work in the parish of Tayport.

Income from the Benevolent Fund is to be used at the discretion of the Minister to assist parishioners in need.

**Leuchars St Athernase and Tayport Church of Scotland**  
**Notes to the Accounts (continued)**  
**For the year ending 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	3,410	-	-	3,410	6,308
Gift Aid Donations	23,004	-	-	23,004	20,664
Tax Recovered on Gift Aid Donations	7,807	-	-	7,807	4,714
Ordinary Offerings (Open Plate)	6,148	-	-	6,148	6,876
Other Offerings, Donations etc	2,890	1,907	-	4,797	2,786
	<u>43,259</u>	<u>1,907</u>	<u>-</u>	<u>45,166</u>	<u>41,348</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Fundraising expenses	-	446	-	446	670
Offering envelopes	198	-	-	198	215
	<u>198</u>	<u>446</u>	<u>-</u>	<u>644</u>	<u>885</u>
<b>Charitable activities</b>					
Giving to Grow allocation (note 5)	18,270	-	-	18,270	8,733
Presbytery dues	2,244	-	-	2,244	2,615
Minister's travel	1,080	-	-	1,080	-
Minister's expenses	4,478	-	-	4,478	-
Pulpit supply	1,411	-	-	1,411	1,950
Locum fees	-	-	-	-	2,300
Organist	4,413	-	-	4,413	3,919
Fabric repairs & maintenance	63,271	-	-	63,271	9,014
Heat and light - church and hall	5,575	-	-	5,575	4,261
Manse heat and light	902	-	-	902	596
Manse council tax	2,143	-	-	2,143	-
Insurance	6,263	-	-	6,263	6,024
Organ & music	974	-	-	974	1,655
Printing, stationery and postage	149	-	-	149	228
Copier lease	1,159	-	-	1,159	691
Cleaning	5,876	-	-	5,876	5,123
Professional fees	-	3,637	-	3,637	-
Web hosting	-	-	-	-	54
Donations	-	290	-	290	220
Other expenses	1,488	383	-	1,871	1,003
	<u>119,696</u>	<u>4,310</u>	<u>-</u>	<u>124,006</u>	<u>48,386</u>
<b>Governance costs</b>					
Independent examiner's fees	756	-	-	756	1,440

**Leuchars St Athernase and Tayport Church of Scotland**  
**Notes to the Accounts (continued)**  
**For the year ending 31 December 2024**

**5. Giving to Grow Allocation**

	2024	2023
	£	£
Total allocation	49,369	43,996
Less Transition Funding	(3,019)	-
Less paid by Stipend Endowment Income	(22,722)	(22,962)
Less Glebe Rent	(600)	(1,105)
Less Vacancy Allowance	(4,758)	(11,196)
Amount paid per note 4	<u>18,270</u>	<u>8,733</u>

**6. Trustee Remuneration and Related Party Transactions**

During the year, [REDACTED] received reimbursement of expenses totalling £7,701 in respect of manse council tax, travel, telephone/broadband and disbursement/removal expenses.

The following members of the Kirk Session received payment for providing services during the year:-

Name of trustee	Services Provided
[REDACTED]	Organ supply and pulpit supply
£3,278 (2023- £3,679)	

**7. 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 (2023 - £30,135) and the maximum stipend (in the 5th and subsequent years of service) was £38,884 (2023 - £37,032).

**8. Collections for Third Parties**

	2024	2023
	£	£
Scottish SPCA	128	-
Taybridgehead Foodbank	721	851
UNICEF	160	256
Operation Heartstart	-	110
Friends of the Holy Land	-	106
Medical Aid for Palestinians	-	75
Nkhoma Hospital Cervical Screening Programme	180	-
Scottish Refugee Council	175	-
Open Doors	77	-
Shelter	150	-
Mary's Meals	26	-
Cancer Research UK	90	-
Seescape	138	-
St Francis Leprosy Guild	120	-
Christian Aid	285	149
	<u>2,250</u>	<u>1,547</u>

**Leuchars St Athernase and Tayport Church of Scotland**  
Scottish Charity No: SC015677

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES  
AND NOT INCLUDED IN THE FOREGOING ACCOUNTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	357,157	24,338
Add: Transferred from Tayport Parish Church	-	332,232
Gain on sale of growth fund units	10,879	-
Gain on rebalancing	-	587
Less: Transferred to Tayport Parish Church	(50,206)	-
Loss on sale of income fund units	(1,867)	-
	<u>315,963</u>	<u>357,157</u>
Credit Balances held at 31 December at cost	<u>315,963</u>	<u>357,157</u>
Market Value of Balances at 31 December	<u>298,114</u>	<u>345,521</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 1 January	7,128	368
Add: Transferred from Tayport Parish Church	-	4,880
Dividends/Interest received	16,899	15,231
Less: Transferred to Tayport Parish Church	(12,190)	(12,431)
Administration costs	(1,087)	(920)
	<u>10,750</u>	<u>7,128</u>
Credit Balance at 31 December	<u>10,750</u>	<u>7,128</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Debit Balance at 31 December	(1,816)	(1,803)
Add: Transferred from Tayport Parish Church	-	36
Interest received	-	(49)
	<u>(1,816)</u>	<u>(1,816)</u>
Debit balance at 31 December	<u>(1,816)</u>	<u>(1,816)</u>