

The Church of Scotland

St Bryce Kirk

Kirkcaldy

2020

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 251508

Scottish Charity No: SCO31064

St Bryce Kirk Church of Scotland

Trustees' Report

Year ended 31 December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, The Charities and Trustees Investments (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 (FRS 102).

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. We cooperated with three other Town Centre Churches with, joint Holy Week services, Summer Services and New Year service.

Achievements and Performance

Sunday services 11am. 3 departments of Sunday School with 35 children, regular social events, such as Sunday soup lunches (80 monthly), Bible Study and home groups, Study courses, fortnightly Guild, Choir, charity fundraising events, Afternoon Communion, Christmas and Summer teas for the elderly. All stopped from the 23rd March.

There were 0 Baptisms, 1 Wedding, and 19 Funerals. Sunday attendances vary from 80 – 100.

Our Church was open over 60 hours per week with over 60 organisations using our premises on a regular basis. The Church employed 7 paid people and has over 30 weekly volunteers. We had a daily café, meeting rooms, venue for charities, and self help organisations. On 23rd March everything stopped. Employees were made redundant by October 30th.

Financial Review

The principal source of income is the weekly offerings. This has decreased to £60,761 (2019 £66,144). Income from offerings does not cover the general expenditure of heating, lighting, insurances and redecoration. A Stewardship programme is to be organized to raise more funds for the above in particular redecoration.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied with the management of those risks.

St Bryce Kirk Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2020

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £136,745 (2019 £185,641) of which £148,387 (2019 £149,879) has been designated in seven funds specified in note 15. The remaining deficit balance of £11,642 (2019 Surplus £35,762) will continue to be addressed.

The church also holds £24,112 (2019 £24,740) of restricted funds which have been provided for the purposes specified in note 15. Endowment funds of £3,330 (2019 £3,330) continue to be held as detailed in note 15.

Structure, Governance and Management

The Congregation is a registered charity, number SC031064 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.

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

Certain responsibilities are delegated to the Finance and Fabric teams as appropriate. The Kirk Session which meets 5 times a year is responsible for spiritual affairs within the church. Various other teams viz Fellowship, Management, Media/Outreach, Pastoral Care, Worship/Education and Young Church all contribute to the life of the church and report to each Kirk Session meeting. They are convened by Kirk Session members but include ordinary members of the Congregation.

Reference and Administrative Information

Trustees

Kirk Session		Date Resigned	Date Ordained/ Admitted
CARSON	Alison		
CARSON	Andrew		
CARSON	Rowland		
FAIRFULL	John		
FROUDE	Agnes-Ann	9 th November 2020	
FROUDE	J. Kenneth	30 th November 2020	
GREENAWAY	Isobel		
HUGHES	Anne	25 th December 2020 (Died)	
HUNTER	Anne		
KINNAIRD	Isabella		
LEE	Maura		
LUKE	Beryl		
LUKE	George		
MACDONALD	Helma		
MALCOLM	Valerie		
McARTHUR	Catherine		
MITCHELL	Helen		
MURPHY	Tom		
MURRAY	Dorothy		
REEKIE	Gordon		

St Bryce Kirk Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2020

Kirk Session (continued)

REEKIE	Sandra
RENFREW	Peter
RICHARDSON	Elizabeth
SIM	Andrew
SIM	Lorna
SMITH	Dorothy
WALKER	Rachel
WEST	Malcolm
WILSON	Andzia
WILSON	Jennifer
WINTERS	Ann

Principal Office-bearers

Minister:	J. Kenneth Froude (Retired 30 th November 2020)
Interim Moderator:	Justine Taylor (from 1 st December 2020)
Session Clerk:	Anne Hunter
Church Treasurer:	Yvonne Donnelly

Principal Office

Charity Name:	St Bryce Kirk (Church of Scotland) Kirkcaldy
Charity Registration Number:	SC031064
Congregation Reference No:	251508
Contact Address:	St Bryce Kirk St Brycedale Avenue Kirkcaldy KY1 1ET

Independent Examiner

Craig Hunter CA
Haines Watts Scotland
Chartered Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
KY1 1PF

Bankers

Bank of Scotland
PO Box 10
Kirkcaldy
KY1 3PA

St Bryce Kirk Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2020

Trustees' Responsibilities in Relation to the Financial Statements

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 requires the charity 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 of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities 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;
- 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 and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from the legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Anne Hunter

Anne Hunter

Session Clerk

Date ...21.5.21.....

**St Bryce Kirk Church of Scotland
Independent Examiner's Report to the Trustees of St Bryce Kirk
Year ended 31 December 2020**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on Pages 1 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.

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

Name: Craig Hunter CA

Address Haines Watts Scotland
Chartered Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
KY1 1PF

Date:

Statement of Financial Activities
Year ended 31 December 2020

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	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<u>Income and Endowments from:</u>						
Donations and legacies						
Government funding	1	-	30,263	-	30,263	-
Other donations and legacies	2	78,094	19	-	78,113	85,829
Charitable activities	3	4,223	-	-	4,223	85,598
Investments	4	5,473	-	73	5,546	11,234
Total Income		87,790	30,282	73	118,145	182,661
<u>Expenditure on:</u>						
Raising funds	5	174	-	-	174	166
Charitable activities	5	139,023	30,910	73	170,005	194,979
Total Expenditure		139,197	30,910	73	170,179	195,145
Net income/expenditure		-51,407	-628	-	-52,035	-12,484
Net income/expenditure before other recognised gains and losses		-51,407	-628	-	-52,035	-12,484
Gain on sale of investments		-	-	-	-	-
Net gain/(loss) on investments	10	2,510	-	-	2,510	6,455
		2,510	-	-	2,510	6,455
Net movement in funds		-48,896	-628	-	-49,525	-6,029
Total fund balances brought forward		185,641	24,740	3,330	213,711	219,740
Total funds carried forward		136,745	24,112	3,330	164,187	213,711

Balance Sheet

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At 31 December 2020

		2020		2019	
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed assets	9		291		291
Investments	10		151,935		149,425
			<u>152,226</u>		<u>149,716</u>
Current Assets					
Debtors	11	7,897		21,547	
Cash at bank and in hand		<u>42,519</u>		<u>54,519</u>	
		50,416		76,066	
Creditors					
Falling due within one year	12	<u>38,456</u>		<u>12,071</u>	
				67,031	
Net Current Assets			11,960		63,995
Net Assets			<u>164,187</u>		<u>213,711</u>
Unrestricted Funds	15				
Reserve Fund		- 11,642		35,762	
Designated funds		<u>148,387</u>		<u>149,879</u>	
			136,745		185,641
Restricted Funds	15		24,112		24,740
Endowment Funds	15		3,330		3,330
Total Funds			<u>164,187</u>		<u>213,711</u>

The accounts were approved by the Trustees on

For and on behalf of the Trustees

Anne HunterDonnell

Session Clerk

Treasurer

St Bryce Kirk Church of Scotland

Year ended 31 December 2020

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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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Fund accounting

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 there from 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 fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the preparation of statutory accounts and independent examiner's fees.

Tax reclaim on offerings

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

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 congregational 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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and the maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

The value of all tangible fixed assets has been written off over years prior and the current value is £291.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

St. Bryce Kirk is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Debtors

Accrued income is recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

St Bryce Kirk only has financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	2019 £
1 Government funding					
JRS	-	25,190	-	25,190	-
Gov Grant	-	5,073	-	5,073	-
	<u>-</u>	<u>30,263</u>	<u>-</u>	<u>30,263</u>	<u>-</u>
2 Other donations and legacies					
Offerings	60,761	-	-	60,761	66,144
Tax recovered on Gift Aid	14,990	-	-	14,990	13,842
Endowment income	36	-	-	36	38
Donations and other Income	1,107	19	-	1,126	2,850
Weddings and funerals	1,200	-	-	1,200	2,955
	<u>78,094</u>	<u>19</u>	<u>-</u>	<u>78,113</u>	<u>85,829</u>
Income from other donations and legacies was £78,113 (2019 £85,823) of which £78,094 was unrestricted (2019 £82,979) and £19 was restricted (2019 £2,850)					
3 Charitable activities					
Use of Premises	-1,126	-	-	-1,126	50,438
Regular Fundraising Events	-	-	-	-	3,834
St Brycedale Coffee Bar	5,349	-	-	5,349	31,326
	<u>4,223</u>	<u>-</u>	<u>-</u>	<u>4,223</u>	<u>85,598</u>
Total income from charitable activities was £4,223 (2019 £85,598) of which £4,223 was unrestricted (2019 £85,598) and £Nil was restricted (2019 £Nil).					
4 Investments					
Deposit interest	-	-	-	-	-
Dividends received	5,473	-	-	5,473	11,156
Bank and other interest	-	-	73	73	78
	<u>5,473</u>	<u>-</u>	<u>73</u>	<u>5,546</u>	<u>11,234</u>
Total income from investment income was £5,546 (2019 £11,234) of which £5,473 was unrestricted (2019 £11,156) and £73 was restricted (2019 £78).					
Total Income	<u>87,790</u>	<u>30,282</u>	<u>73</u>	<u>118,145</u>	<u>182,661</u>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	2019 £
5 Expenditure on:					
Raising Funds					
Offering Envelopes	174	-	-	174	166
	<u>174</u>	<u>-</u>	<u>-</u>	<u>174</u>	<u>166</u>
Charitable Activities					
Ministries and Mission Allocation	53,891	-	-	53,891	54,505
Presbytery Dues	1,105	-	-	1,105	1,141
Minister's Expenses	1,336	-	-	1,336	2,595
Ministerial Assistance	2,432	-	-	2,432	8,167
Other salary costs	52,179	25,190	-	77,369	69,854
Fabric Repairs & Maintenance	12,506	647	-	13,153	10,705
Council Tax	-	-	-	-	3,268
Other Buildings Costs	9,311	5,073	-	14,384	22,679
Heating & Lighting	7,948	-	-	7,948	7,015
Church Office Expenses	4,406	-	-	4,406	6,027
Organ & Music	604	-	-	604	80
Independent Examiner's Fee	1,060	-	-	1,060	1,030
Other expenses	-7,755	-	73	-7,682	7,915
	<u>139,023</u>	<u>30,910</u>	<u>73</u>	<u>170,005</u>	<u>194,979</u>
Total Expenditure	<u>139,197</u>	<u>30,910</u>	<u>73</u>	<u>170,179</u>	<u>195,145</u>

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.

Expenditure on charitable activities was £170,005 (2019 £194,979) of which £139,023 was unrestricted (2019 £186,433) and £30,983 was restricted (2019 £8,546).

**Notes Forming Part of the Financial Statements
for the Year ended 31 December 2020**

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	2020 £	2019 £
Salaries and wages	69,854	69,854
Total	<u>69,854</u>	<u>69,854</u>

The average number of employees during the year, calculated on the basis of a head count, was:

	2020	2019
Ministerial support	1	1
Music staff	1	1
Premises maintenance	2	2
Clerical & Administration	2	2
Kitchen Staff	2	2
	<u>8</u>	<u>8</u>

No employee had employee benefits in excess of £60,000 (2019 - nil)

7 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 stipend are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £27,044 (2019 £27,585) and the maximum stipend (in the fifth and subsequent years) £33,234 (2019 £33,899)

8 Trustee Remuneration and Related Party Transactions

During the year, Mrs Ann Winters, who is a member of the Kirk Session, received £33,305 (2019 £22,270) for providing her services as St. Bryce Kirk Centre Manager. The Minister received travelling expenses of £736 (2019 £1,925) and other expenses of £600 (2019 £670) Council tax of Nil (2019 £3,268) was paid in respect of the Manse. No other trustee received any remuneration or reimbursement of expenses during the year. No trustee or a person related to a trustee had any interest in any contract or transaction entered into by the church during the year. The total amount donated by all the trustees £13,450 (2019 £12,173) (weekly Offering)

9 Tangible Fixed Assets

	Buildings	Total
	£	£
Cost		
At 1 January 2020	8,291	8,291
Additions		
Disposals		
At 31 December 2020	<u>8,291</u>	<u>8,291</u>
Accumulated Depreciation		
At 1 January 2020	8,000	8,000
Charge for year		
Eliminated on Disposals		
At 31 December 2020	<u>8,000</u>	<u>8,000</u>
Net Book Value		
At 31 December 2020	<u>291</u>	<u>291</u>
At 31 December 2019	<u>291</u>	<u>291</u>

10 Investments

	2020	2019
	£	£
Market Value at 1 January 2020	149,425	142,970
Unrealised gain/(loss) on investments	<u>2,510</u>	<u>6,455</u>
Market Value at 31 December 2020	<u>151,935</u>	<u>149,425</u>
Investments at cost	<u>121,583</u>	<u>121,583</u>
The following investments are held:		
11,954 Units Church of Scotland Investors Fund Income Fund	151,935	149,425
	<u>151,935</u>	<u>149,425</u>

**Notes Forming Part of the Financial Statements
for the Year ended 31 December 2020**

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11 Debtors

	2020	2019
	£	£
Gift Aid Tax Refund Due	3,854	4,000
Sales Ledger Balances	-	11,826
Other	4,043	5,721
	<u>7,897</u>	<u>21,547</u>

12 Creditors

	2020	2019
	£	£
Accruals	38,456	12,071
	<u>38,456</u>	<u>12,071</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	291	-	-	-	291
Investments	-	127,843	24,092	-	151,935
Current Assets	26,523	20,543	20	3,330	50,416
Current Liabilities	- 38,456	-	-	-	- 38,456
Net Assets at 31 Dec 2020	<u>- 11,642</u>	<u>148,387</u>	<u>24,112</u>	<u>3,330</u>	<u>164,187</u>

14 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 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.

15 Movements in Funds

	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gain/Loss on Valuation/ on Sale £	At 31 Dec 2020
Endowment funds						
Mrs Margaret Kilgour Bequest	292	12	12	-	-	292
Mrs Preston Hamilton Bequest	173	8	8	-	-	173
Miss Helen Bell Memorial Fund	40	-	-	-	-	40
James Burt Memorial Fund	67	3	3	-	-	67
William Black Bequest	1,000	8	8	-	-	1,000
Mrs Garnock Bequest	215	0	0	-	-	215
Miss Harley Bequest	637	30	30	-	-	637
James Hamilton Bequest	630	-	-	-	-	630
Miss Janet McNab Bequest	20	-	-	-	-	20
Mrs Helen Williams Bequest	256	12	12	-	-	256
	<u>3,330</u>	<u>73</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>3,330</u>
Restricted funds						
William Brown Fund	145	-	-	-	-	145
James Muir Fund	-	-	-	-	-	0
Tom Downie Fund	4,658	-	-	-	-	4,658
Isabella Robertson McKillop Fund	8,829	-	-	-	-	8,829
W Scott Dickson Fund	61	-	-	-	-	61
Agnes Henderson Fund	10,400	-	-	-	-	10,400
Redecoration Fund	648	19	647	-	-	20
Gov Grant	-	5,073	5,073	-	-	-
JRS Grant	-	25,190	25,190	-	-	-
	<u>24,740</u>	<u>30,282</u>	<u>30,910</u>	<u>-</u>	<u>-</u>	<u>24,112</u>

15 Movements in Funds Cont

	At 1 Jan 2020	Incoming Resources	Outgoing Resources	Transfers	Gain/Loss on Revaluation on Sale	At 31 Dec 2020
Unrestricted funds						
Designated Funds -						
Fabric Fund	19,658	-	156	-	-	19,502
Facilities Fund	124,108	-	-	-	-	124,108
St Brycedale Coffee Bar	1,030	5,349	6,379	-	-	-
The Young Church	1,190	45	243	-	-	992
The Guild	1,648	1,078	882	-	-	1,844
Care Team	2,099	20	324	-	-	1,795
Social Team	146	-	-	-	-	146
General Fund	-	75,825	131,213	55,388	-	-
Reserve Fund	35,762	5,473	-	-55,388	2,510	-11,642
	<u>185,641</u>	<u>87,790</u>	<u>139,197</u>	<u>-</u>	<u>2,510</u>	<u>136,745</u>
Total funds	<u>213,711</u>	<u>118,145</u>	<u>170,180</u>	<u>-</u>	<u>2,510</u>	<u>164,187</u>

Purpose of Endowment Funds

All the endowment funds arose in the 1920's and 1930's and their original purposes have been overtaken by changed circumstances.

The income arising on these funds is now applied as follows:

Mrs Margaret Kilgour Bequest	to Benevolent Fund
Mrs Preston Hamilton Bequest	to Benevolent Fund
Miss Helen Bell Memorial Fund	to The Guild
James Burt Memorial Fund	to The Young Church
William Black Bequest	to General Fund
Mrs Garnock Bequest	to Benevolent Fund
Miss Harley Bequest	to The Guild
James Hamilton Bequest	to General Fund
Miss Janet McNab Bequest	to Benevolent Fund
Mrs Helen Williams Bequest	to General Fund

Purposes of Restricted Funds

Benevolent Fund	to provide help to the needy in the parish
Sunday School Fund	to provide equipment for use in the Sunday School
John Gentles Fund	to be used for Youth Organisations
William Brown Fund	to provide Sunday School prizes
James Muir Fund	to provide flowers in Church
Tom Downie Fund	to provide for retired members of the congregation
Murdo Dalrymple Fund	to be used for Youth Organisations
Isabella Robertson McKillop Fund	to provide for the care of the young and elderly
W Scott Dickson Fund	to provide a prize for a Sunday School competition
Agnes Henderson Fund	to be used for Youth Organisations excluding the Boys Brigade

Grant Income

Fife Environment Trust	to be used for repairs to Rose Window
Redecoration Fund	to be used for redecoration of the church

Purposes of Designated Funds

In each case, funds have been set aside by the Trustees for the following purposes:

Fabric Fund	the maintenance of the Church properties
Training Fund	the running of the St. Brycedale Training Scheme now ceased
St. Brycedale Coffee Bar Fund	the running of the St. Brycedale Centre Coffee Bar
The Young Church Fund	the running of the Young Church
The Guild Fund	the running of The Guild
World Church Team Fund	the running of the World Church Team
Care Team Fund	the running of the Care Team
Social Team Fund	The running of the Social Team

14 Collections for Third Parties

	2020 £	2019 £
Scotland HIV Programme	360	350
Christian Aid	982	335
Cross Reach	-	381
KART	-	1,250
Plan International	-	552
Breast Cancer	50	-
Poppy Scotland	150	-
Cottage Family Centre	200	-
Kirkcaldy Foodbank	625	-
	<u>2,367</u>	<u>2,868</u>

APPENDIX

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

	2020 £	2019 £
CAPITAL Consolidated Fabric Fund Account No. 562515082		
Credit Balance at 1 January 2020	104,043	104,043
Paid to St. Bryce Kirk	-	-
Former Manse Outbuilding Settlement	-	-
Credit Balance at 31 December 2020	<u>104,043</u>	<u>104,043</u>
 REVENUE Consolidated Fabric Fund Account No. 502515081		
Credit Balance at 1 January 2020	2,495	7,966
Interests received on Capital Account	722	919
Interests received on Revenue Account	-	-
Paid to St. Bryce Kirk	3,217	6,390
Credit Balance at 31 December 2020	<u>-</u>	<u>2,495</u>
 Temprary Funds		
Credit Balance at 1 January 2020	62	150
Interests received on Revenue Account	-	2
Law Dept	-	90
Sale of property	405,069	-
Credit Balance at 31 December 2020	<u>405,131</u>	<u>62</u>