

Strath & Sleat Church of Scotland

ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No: 422304

Scottish Charity No: SC 001285

**Year ended
31st December 2024**

Strath & Sleat Church of Scotland

Trustees' Report

Year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective from 1 January 2019).

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.

Strath & Sleat Parish seeks to live faithfully through a network of three local worshipping communities in Broadford, Kilmore, and Kyleakin - each operating independently but under shared oversight - with a fourth, Elgol, currently in a more fragile state. Weekly Sunday morning services and midweek meetings are held in Broadford, Kilmore, and Kyleakin, complemented by a fortnightly afternoon Gaelic service, alternating between Broadford and Kilmore.

Achievements and Performance

- **Make it Count Parent and Toddler Groups**

Now in their fourth year, these weekly groups in Broadford and Kilmore continue to provide vital support and encouragement to parents.

- **Nourish Monthly Fellowship**

This initiative offers a warm meal and fellowship, primarily in Kyleakin but open to all within the parish. It has been a valuable space for connection and community.

- **Ministry in Elgol**

Following the closure of the Elgol church in 2023, the Kirk Session will be looking at opportunities to provide additional ministry to this area in 2025.

As ever, we give thanks to God for the many individuals in our parish who contribute through service, attendance, encouragement, and leadership.

Key changes

On 5th October 2024, we were delighted to welcome our new Minister, [REDACTED] a former Associate of the parish. This followed the departure of [REDACTED] year earlier, who took up the new role of Presbytery Clerk for Clèir Eilean I.

During the vacancy, the parish continued to function effectively due to its well-developed team ministry. Many individuals served faithfully through lay preaching, worship teams, and by providing invaluable support to both the Minister and the Kirk Session.

We give thanks for another busy and fruitful year and look forward with expectation to what 2025 will bring.

Strath & Sleat Church of Scotland

Trustees' Report (cont)

Year ended 31 December 2024

Vision

Our vision for the parish includes gathering the congregations monthly for joint services to foster encouragement and unity through worship, testimony, and discipleship.

One of the key challenges we aim to address is the lack of young families within the parish. As a Kirk Session, we are prayerfully considering ways to support and develop this area of ministry.

Financial Review

The principal sources of income are Gift Aid offerings, weekly freewill offerings and open plate collections. The total received from these sources (including tax recovered on Gift Aid offerings) in 2024 was £92613 a increase of 3.43% over 2023. The General Fund showed a deficit of income over expenditure of £1151 (2023 – surplus of £8652) due mainly to vacancy costs such as such as pulpit supply, removal and induction. Contributions from the congregation during 2025 need to reflect a minimum increase of 4% to cover ongoing standing costs (not least the escalating electricity costs), make contributions to the wider sharing church and undertake essential maintenance of the fabric of our churches and manses. There were 59 Gift Aid donors (2023 – 65) and 26 regular donors who do not use Gift Aid (2023 – 30); of the total of 85 some 60 donate by bank standing order (2023 - 66).

At the balance sheet date, restricted funds of £10001 (2023 - £16482) were held by the church.

Investment Policy and Performance

No material investments are held by the Parish.

Risk Management

Due to the fact that the Parish finances have not improved to pre pandemic levels yet it will still be prudent to consider measures to reduce expenditure and/or increase income.

Strath & Sleat Church of Scotland

Trustees' Report (cont)

Year ended 31 December 2024

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately one month's expenditure including designated funds. At the year end the Church held unrestricted funds of £40,946 (2023 - £42,097). £1,606 (2023 - £3,236) is restricted for fabric funds and other restricted funds of £8,395 (2023 - £13,246) are shown in Note 15 to the accounts. The General Fund therefore is showing a balance of £40,946 (2023 - £42,097).

However, the trustees are aware of the need to keep funds available to meet unexpected fabric repairs where the balance in the restricted fabric fund is not sufficient to meet the costs. The trustees intend to review their reserves policy at regular intervals.

Structure, Governance and Management

The congregation is a registered charity, number SC001285 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.

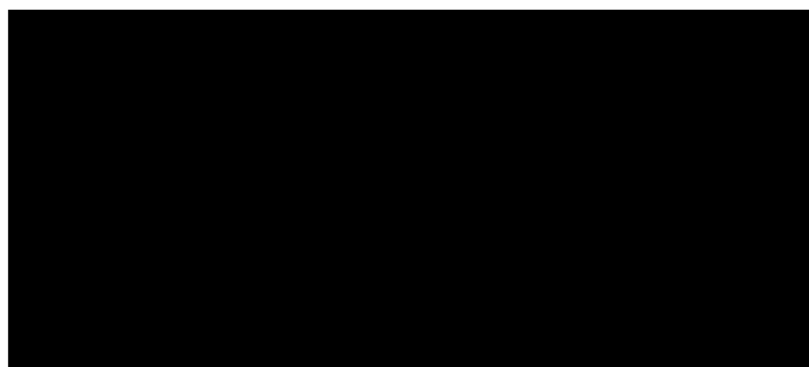
Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which meets a minimum of eight times a year is responsible for spiritual affairs within the church and since the transition to the Unitary Constitution in 2019 its members are also expected to have the skills and commitment to contribute to the management of the business affairs of the Church. Certain responsibilities are delegated to the Finance Team and Property Team as appropriate.

Reference and Administrative Information

Trustees

The trustees who served in 2024 and up to the date of signing the accounts were

Kirk Session



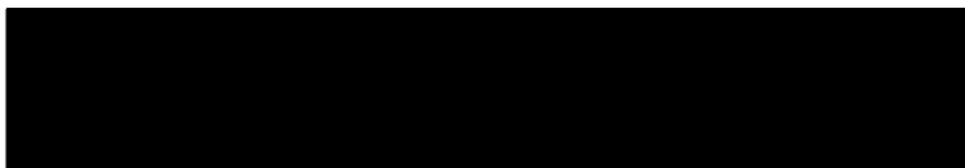
Principal Office-bearers

Minister:
Interim Moderator:
Session Clerk:
Church Treasurer:



**Strath & Sleat Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2024**

Principal Office(s)



Charity No: SC001285

Independent Examiner



MacKenzie Kerr Limited, Redwood, 19 Culduthel Road, Inverness IV2 4AA

Bankers

Bank of Scotland, Main Street, Kyle, IV40 8AB

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 year which show a true and fair view of the state of affairs of the charity and of the income and expenditure 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 judgements 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date 27 February 2025

Strath & Sleat Church of Scotland
Independent Examiner's Report to the Trustees of Strath & Sleat Church
Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 18.

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.



MacKenzie Kerr Limited
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Date: 12 March 2025

Strath & Sleat Church of Scotland

Statement of Financial Activities

Year ended 31 December 2024	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	1	94813	1368		96181	92199	5960		98159
Charitable activities	2	3026			3026	1550	6800		8350
Other trading activities	3	335			335	1265			1265
Investments	4								
Other	5	5504		3171	8675	2051		3170	5221
Total income		103678	1368	3171	108217	97065	12760	3170	112995
Expenditure on:									
Raising funds	6	133			133	172			172
Charitable activities		104696	7849	3171	115716	88241	29620	3170	121031
Other									
Total expenditure		104829	7849	3171	115849	88413	29620	3170	121203
Net income/(expenditure) before gains and losses on investments		(1151)	(6481)		(7632)	8652	(16860)		(8208)
Net gains/(losses) on investments									
Net income/(expenditure)		(1151)	(6481)		(7632)	8652	(16860)		(8208)
Transfers between Funds									
Net movement in funds		(1151)	(6481)		(7632)	8652	(16860)		(8208)
Reconciliation of funds:									
Total funds brought forward		42097	16482		58579	33445	33342		66787
Total funds carried forward		40946	10001		50947	42097	16482		58579

Strath & Sleat Church of Scotland

Balance Sheet

At 31 December 2024

		Total Funds 2024	Prior Year 2023
	<u>Note</u>		
Fixed Assets:			
Tangible assets	9		
Investments	10		
Total Fixed Assets			
Current Assets			
Debtors	11	5098	4948
Cash at bank and in hand		49602	57130
Total Current Assets		54700	62078
Liabilities			
Creditors falling due within one year	12	(3753)	(3497)
Net Current Assets		50947	58581
Creditors falling due after more than one year			
Net Assets		50947	58581
The funds of the charity:			
Endowment funds	15		
Restricted income funds		10001	16147
Unrestricted income funds		40946	42434
		50947	58581
Total charity funds	15		
		50947	58581

Strath & Sleat Church of Scotland
Notes forming part of the financial statements

Year ended 31 December 2024

Accounting Policies

Charity information

Strath & Sleat Church of Scotland is an unincorporated association established on 14 December 1965.

Basis of preparation

The financial statements have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102)” effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). This charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. 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.

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.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Recognition of income

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.

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
For the year ended 31 December 2024

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

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.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

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 maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

No fixed assets are held by the charity.

Investments

There are no investments other than those shown in the Appendix.

Taxation

Strath & Sleat Church of Scotland 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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Strath & Sleat Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2024		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
1. Donations and Legacies									
Offerings		76122			76122	73039	5223		78261
Tax recovered on Gift Aid		16491			16491	16499	339		16838
Legacies									
Miscellaneous donations		2200			2200	2661			2661
National Giving Day									
National Giving Day Gift Aid									
Parish Organisations			1368		1368		398		398
		94813	1368		96181	92199	5690		98159
2. Income from charitable activities									
Weddings and Funerals		3026			3026	1550	6800		1550 6800
Grants Received									
		3026			3026	1550	6800		8350
3. Income from other trading activities									
Use of premises (churches, halls and rooms)		335			335	1265			1265
		335			335	1265			1265
4. Investment Income									
Dividends received									
Deposit interest									
5. Other Income									
Receipts from General Trustees		5504		3171	8675	2051		3170	5221
		5504		3171	8675	2051		3170	5221

Strath & Sleat Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2024	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
6. Analysis of Expenditure								
Raising Funds	151			151	160			160
Offering Envelopes, Etc	(18)			(18)	12			12
Life & Work	133			133	172			172
<u>Charitable Activities</u>								
Ministries & Mission Allocation	50436		3171	53607	51757		3170	54927
Giving to Grow Contribution	1242			1242	2468			2468
Presbytery Dues	6295			6295	3487			3487
Minister's Expenses	10330			10330	20			20
Pulpit Supply		4911		4911		15820		15820
Other salary costs		1580		9307	7500	12252		19752
Fabric Repairs & Maintenance	7727			288	3512			3512
Council Tax	288			19484	12884	(202)		12682
Other Building Costs	19484			138	44			44
Church Office Expenses	138			1016	1917			1917
Upkeep of Services	966	50		1104	680	69		749
Children & Youth	996	108		2738	2400			2400
Donations	2400	338		3614	852	1267		2119
Miscellaneous Expenses (including Outreach)	3614							
Parish Organisations		862		862		414		414
Independent Examiner's fee	780			780	720			720
Total	104696	7849	3171	115716	88241	29620	3170	121031
	104829	7849	3171	115849	88413	29620	3170	121203

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.

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

	2024	2023
	£	£
7. Staff costs and numbers		
Salaries and wages	4409	14330
Pension contributions	61	243
Total	4470	14573

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

	2024	2023
	Number	Number
Parish Development Assistant to 31/03/2024	1	1
	1	1

No employee had employee benefits in excess of £60,000 (2023 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years) £38,884.

8. Trustee Remuneration and Related Party Transactions

During the year six trustees (2023 – six) received reimbursement of expenses incurred totalling £10,092 (2023 - £14411) including Minister's Travel Expenses.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £7,870 (2023 - £8,235) as donated to the congregation by trustees.

9. Tangible Fixed Assets

None held.

10. Investments

None held.

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

11. Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	4395	4258
Other Debtors		60
Prepayments	703	630
	<u>5098</u>	<u>4948</u>

12. Creditors

	2024	2023
	£	£
Accruals	1945	1101
Other	1808	2,398
	<u>3753</u>	<u>3,499</u>

13. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets					
Investments					
Current Assets	44699		10001		54700
Current Liabilities	(3753)				(3753)
Net assets at 31 Dec 2024	<u>40946</u>		<u>10001</u>		<u>50947</u>

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets					
Investments					
Current Assets	45116		16962		62078
Current Liabilities	(3019)		(480)		(3499)
Net assets at 31 Dec 2023	<u>42097</u>		<u>16482</u>		<u>58579</u>

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

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 the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Movements in Funds

	At 1 January				At 31 Dec
	2024	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Endowment funds					
Stipend Endowment/Glebe Income		3171	3171		
		3171	3171		
Restricted funds					
Fabric – Broadford	1212		1206		6
Fabric – Kilmore	815		374		441
Friends of Elgol	1209		50		1159
Legacy (now funding for Parish) Development Assistant post)	5975		4911		1064
Church Twinning Project	3288				3288
Refugee Holiday Scheme	281				281
Warm Spaces	2938				2938
Parish Organisations	764	1368	1308		824
	16482	1368	7849		10001
Unrestricted funds					
General Fund	42097	103678	104829		40946
	42097	103678	104829		40946
Total funds	58579	108217	115849		50947

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
For the year ended 31 December 2024

	At 1 January				At 31 Dec
	2023	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Endowment funds					
Stipend Endowment/Glebe Income		3170	3170		
		3170	3170		
Restricted funds					
Fabric – Broadford	6779	50	5617		1212
Fabric – Kilmore	815				815
Friends of Elgol	982	25	(202)		1209
Legacy (now funding for Parish) Development Assistant post)	21795		15820		5975
Church Twinning Project	1733	8190	6635		3288
Refugee Holiday Scheme	86		305	500	281
Ceilidh nan Sgeul	500			(500)	
Warm Spaces		3900	962		2938
Parish Organisations	652	595	483		764
	33342	12760	29620		16482
Unrestricted funds					
General Fund	33445	97065	88413		42097
	33445	97065	88413		42097
Total funds	66787	112995	121203		58579

Purposes of Endowment Funds

Stipend Endowment/Glebe Income: This amount is credited against our Giving to Grow Contribution and is derived from Funds held by Church of Scotland General Trustees on behalf of the parish.

Purposes of Restricted Funds

Fabric – Broadford: Funds for major restoration projects and routine maintenance in the church, hall and manse. Alternately these costs are charged to the General Fund.

Fabric – Kilmore: Funds for major restoration projects and routine maintenance in the church and manse. Alternately these costs are charged to the General Fund.

Friends of Elgol - Funds originally for major restoration projects and routine maintenance in the church. Alternately these costs are charged to the General Fund. Since the sale of Elgol Church in 2023 these funds are used to support occasional services held in Elgol Community Hall.

Legacy (now funding for Parish Development Assistant post) - Fund holding bequest originally for use particularly at Broadford and Kilmore churches. After consultation with other beneficiaries funding for Parish Development Assistant post since 2021.

Church Twinning Project - Fund for support of twinning project with St Paul's Episcopal Church Amman Jordan since 2019.

Refugee Holiday Scheme - Fund for support of scheme initiated by New Scots Holidays programme pre pandemic. This scheme was revived during 2023.

Ceilidh nan Sgeul - Fund for event planned for Summer 2022 in conjunction with Refugee Festival Scotland. After agreement with donor the gift was transferred to the Refugee Holiday Scheme during 2023.

Warm Spaces – Community Links Project funding for Warm Spaces programme at Broadford Church in 2023.

Strath & Sleat Church of Scotland
Notes forming part of the financial statements
For the year ended 31 December 2024

Parish Organisations

These currently comprise Sunday School, Kilmore Go4It Group (aka Sleat Community Choir), Kyleakin Fellowship, Discussion Group (aka Thursday Fellowship 24), Ladies Group, Parish Development Assistant Groups and Kyleakin Prayer Meeting. The finances of the first three are managed directly by the Treasurer, the other four manage their own finances on a day-to-day basis and report monthly or annually to the Treasurer. All other Parish Organisation leaders have confirmed that donations and/or expenditure do not occur in their groups.

16. Collections for Third Parties	2024	2023
	£	£
Blythswood Ukraine Emergency Appeal	0	100
Christian Aid (via [REDACTED])	0	40
DEC Turkey/Syria Earthquake Appeal	0	180
Friends of Hope and Faith School	0	420
Harris Pump Fund (via [REDACTED])	0	381
St Pauls Episcopal Church Amman (via [REDACTED])	0	300
The Community Food Bank – Skye & Lochalsh	10	0
	<hr/>	<hr/>
	10	1421

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>8824</u>	<u>8824</u>
Market Value of Balances at 31 December	<u>12915</u>	<u>9314</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>19468</u>	<u>17206</u>
 <u>TEMPORARY ACCOUNT</u>		
(re sale of Elgol Church)		
Credit Balance at 31 December	<u>12670</u>	<u>12670</u>