

East Caithness Church of Scotland

Scotland · Charity number SC001291

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1913-01-28
Register	View on the OSCR register

Contact

Address	Strathallan Milton Wick Caithness KW1 5SR
Website	www.eccos.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To make disciples of Jesus Christ, encouraging all to go out and serve the community in which they live using his life and teaching as their example.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£82,883	£73,041	-	1
2023-12-31	£74,772	£75,155	-	0
2022-12-31	£75,663	£70,411	-	0
2021-12-31	£63,587	£69,517	-	0
2020-12-31	£67,924	£71,285	-	0

East Caithness Church of Scotland

Scotland - Charity number SC001291

Accounts

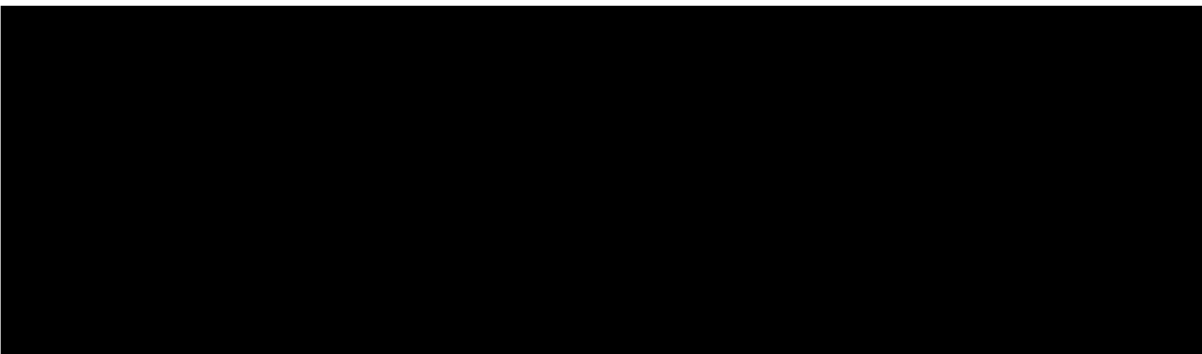
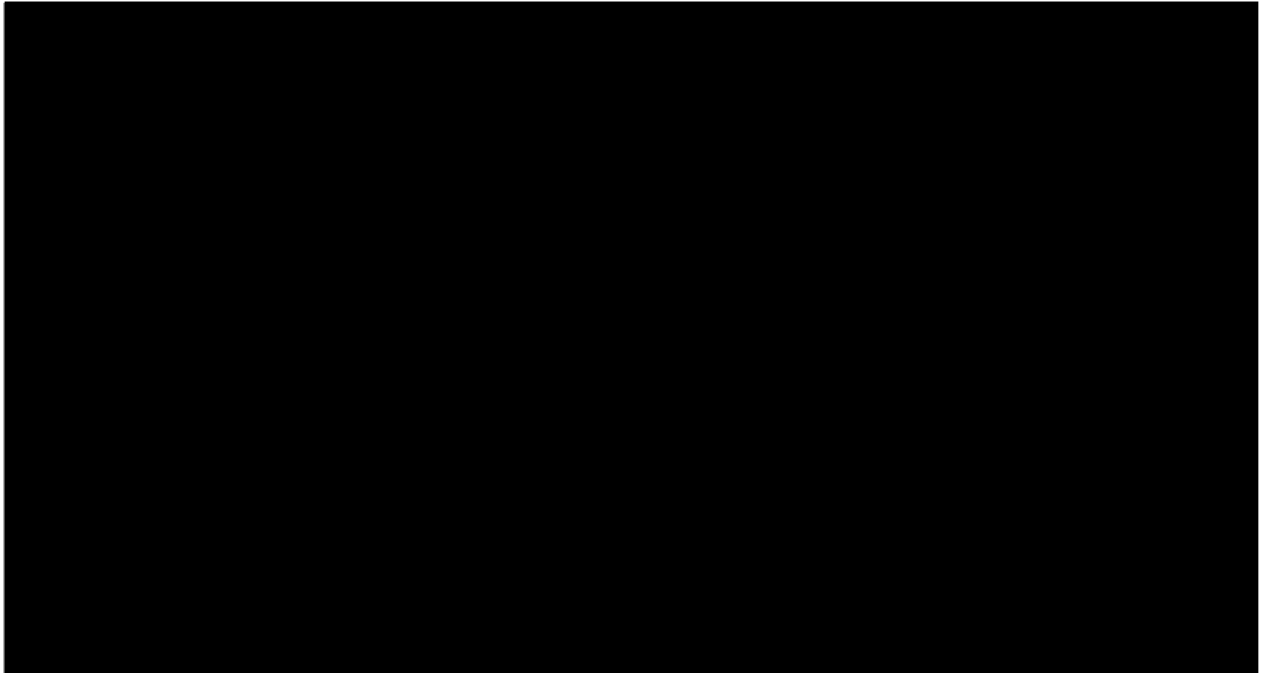
Trustees' Report and Financial Statements
for the Year Ended 31 December 2024
for
East Caithness Church of Scotland

Congregation Number: 422322


Registered Charity Number: SC001291

**East Caithness Church of Scotland
Reference and Administrative Information**

Charity Name East Caithness Church of Scotland
Charity Registration Number SC001291
Congregation Reference Number 422322



Independent Examiner


Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
Caithness
KW1 4LP

Bankers

Bank of Scotland
Bridge Street
Wick
Caithness
KW1 4NG

**East Caithness Church of Scotland
Report of the Trustees
for the Year Ended 31 December 2024**

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by [REDACTED] and met four times in a year. The congregation will unite to form the East Caithness Church of Scotland on 1st January 2025. A unitary constitution will then apply.

The Guild has now been reinstated.

The Kirk Session which meets six times a year is responsible for spiritual affairs of the church. These meetings are chaired by the minister, locum or interim moderator.

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.

During the year under review, the church maintained a regular schedule of Sunday services, conducting a morning service each week and an evening service every alternate Sunday. The evening services were held in conjunction with the Baptist Church, with members of that congregation invited to participate.

In addition, the church-affiliated groups—the Guild, Growing Together, Superclub, The Forge, and Knit n Natter—convened regularly throughout the year. The church halls continued to be available for hire by external organisations.

Furthermore, the annual holiday club was held, and the Outreach Group organised a special end-of-summer term barbecue, followed later by a Christmas Carol concert, both of which were well attended.

East Caithness Church of Scotland
Report of the Trustees
for the Year Ended 31 December 2024

Achievements and Performance

Throughout the year, the congregation demonstrated a high level of activity and engagement. Numerous clubs and events were organised, reflecting robust participation across the church community.

During the year, the Outreach worker experienced an illness which precluded the development of new initiatives during the latter half of the year. In his absence, the congregation endeavoured to sustain and advance the project under his stewardship, ensuring continuity wherever possible.

Each month, a designated charity was selected and a donation table was established in the church foyer. Contributions received were subsequently forwarded to the relevant organisation, with details of these donations listed on the final page of this report.

Financial Review

During the period under review, congregational income remained steady and expenditure was effectively managed. A substantial refund was received from SSE in respect of previous overcharges on estimated bills, and a new energy supply contract was negotiated with E-on.

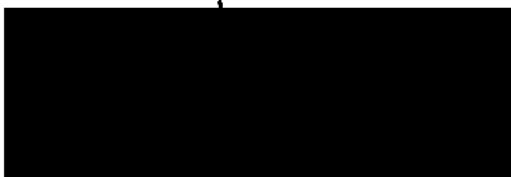
Overall giving increased this year, and despite a slight decline on Gift Day, total income experienced an upward trend, resulting in a surplus of £6,000 in the general fund carried forward into 2025.

The Trustees' policy is to maintain reserves wherever possible, although this has presented challenges over the past year. Restricted funds now total £103,700, which includes £58,000 realised from the sale of Thrumster Church. An unrestricted balance (excluding the Guild balance) of £6,704 has been carried forward to 2025, and a Gift Aid claim of £8,761 is due for submission. In total, reserves stand at £110,430.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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 by the Charities Accounts (Scotland) Amendment Regulations 2010) 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,



Date

22/12/25

**Independent Examiner's Report to the Trustees of
East Caithness Church of Scotland**

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 6 to 8.

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

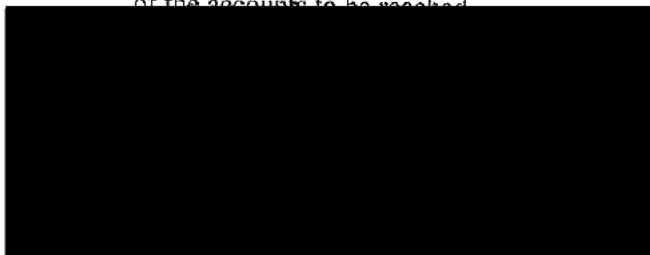
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended by the Charities Accounts (Scotland) Amendment Regulations 2010). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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 9 of the 2006 Accounts Regulations have not been met, or
 - the accounts do not accord with those records

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



Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
Caithness
KW1 4LP

Date 28th July 2025

East Caithness Church of Scotland

Statement of Receipts and Payments for the Year Ended 31 December 2024

	Unrestricted funds										Restricted funds								Total 2023
	General fund	Guild fund	Sunday Club ordinary	Sub- total	Fabric fund	Youth fund	Gift Day	Golden Years	Mission fund	Mimibus fund	Benev- olent fund	Special Coll.	Flowers	Sub- total	Total 2024				
																Total 2023			
RECEIPTS																			
Donations	42107	519		42626	2463		14457		788					17708	58136				
Activities for generating funds		118		118	67	265		558	7256					7814	4803				
Bank and deposit interest					4848	1035								332	201				
Investment income				2380										5883	4903				
Rental of premises	2380			728										2380	3027				
Grants	728				89	250			796					1046	1084				
Other receipts						2196			1850			113		4248	2618				
	45215	637		45852	7467	3746	14457		1346	9902		113		37031	74772				
PAYMENTS																			
Costs of generating funds	229			229											229				
Costs of charitable activities	53702	493		54195	3905	3374		1540	9554					18617	74590				
Governance costs															336				
	53931	493		54424	3905	3374		1540	9554					18617	75155				
Surplus/deficit (-) before transfers	-8716	144		-8572	3562	372	14457		-194	348				18414	-583				
Transfers	14757	-300		14455		2	-14457							-14455					
Surplus/deficit (-) after transfers	6041	-156		5883	3562	374			-194	348				3959	-383				
RECONCILIATION																			
Balances of funds at commencement	276	543	2	821	8579	12040		451	2328	17402	299			41507	42711				
Balances of funds at close	6317	387		6704	12141	12414		451	2134	17750	299			45466	42328				
	6317	387		6317	2774	5518		451	2134	122	299			11575	14886				
		387		387						17628				277	2				
					9367	1554								17628	543				
														9367	17308				
														1554	2652				
														519	519				
														51	51				
														168	168				
														5342	5076				
	6317	387		6704	12141	12414		451	2134	17750	299			45466	1123				
															42328				

All figures £

Note A

RECEIPTS

Donations

Activities for generating funds

Bank and deposit interest

Investment income

Rental of premises

Grants

Other receipts

PAYMENTS

Costs of generating funds

Costs of charitable activities

Governance costs

Surplus/deficit (-) before transfers

Transfers

Surplus/deficit (-) after transfers

RECONCILIATION

Balances of funds at commencement

Balances of funds at close

Note B

The above funds are represented by bank deposit and current accounts:

General Fund account

Sunday Club account

Guild account

Mimibus (WECCT) account

Miss Milne Fabric account

Miss Milne Youth account

Golden Years Account

Youth Group Petty Cash

Youth Support Deposit

Youth Support Account

East Caithness Church of Scotland

Notes to the Statement of Receipts and Payments for the Year Ended 31 December 2024

	Unrestricted funds				Restricted funds								Total 2023	Total 2024		
	General fund	Guild fund	Sunday Club ordinary	Sub-total	Fabric fund	Youth fund	Gift Day	Golden Years	Mission fund	Minibus fund	Benevolent fund	Special Collection			Flowers	Sub-total
A 3 DONATIONS	32678	519		33197	1800		11540		470					13810	47007	45459
Offerings and donations	9429			9429	663		2917		317					3897	13326	12677
Tax recoveries	42107	519		42626	2463		14457		787					17707	60333	58136
B 4 COSTS OF CHARITABLE ACTIVITIES	25165			25165											25165	33326
Ministries & Mission allocation	113			113											113	1518
Presbytery dues	1037			1037											1037	1789
Minister's expenses	28			28											28	516
Manse phone and broadband	8748			8748											8748	534
Locum																
Other staffing costs						742								742	742	
Equipment purchased	282			282	3905									4094	4376	4958
Repairs and maintenance	2790			2790		189									2790	3035
Manse council tax	5751			5751						110				110	5861	12148
Heat and light	3590			3590											3590	3644
Insurance	795			795											795	4926
Cost of activities		493		493		1552								2042	3330	4358
Minibus operational costs									397					9351	9351	
Charitable donations									1143			244		1387	1387	
Advertising	1399			1399											1399	1373
Printing stationery and postage	716			716		715								715	1431	1078
Equipment Rental																
Household and cleaning	928			928											928	330
IT, website etc	2272			2272											2272	59
Other expenses	88			88		176								176	264	800
	53702	493		54195	3905	3374			1540	9534		244		18617	72812	74590

Note

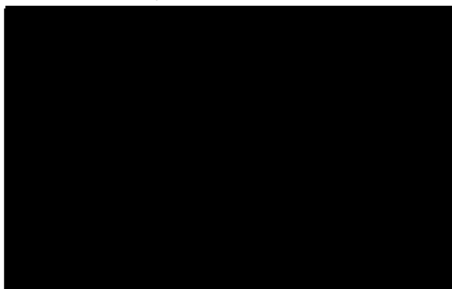
- A 3 DONATIONS
- Offerings and donations
- Tax recoveries
- B 4 COSTS OF CHARITABLE ACTIVITIES
- Ministries & Mission allocation
- Presbytery dues
- Minister's expenses
- Manse phone and broadband
- Locum
- Other staffing costs
- Equipment purchased
- Repairs and maintenance
- Manse council tax
- Heat and light
- Insurance
- Cost of activities
- Minibus operational costs
- Charitable donations
- Advertising
- Printing stationery and postage
- Equipment Rental
- Household and cleaning
- IT, website etc
- Other expenses

All figures £

East Caithness Church of Scotland
Notes to the Statement of Receipts and Payments
For the Year Ended 31 December 2024

	2024	2023
	£	£
1 ENDOWMENT FUNDS		
The Miss Milne Youth Bequest, for the support of youth work of the church 1,725 Income Fund units, cost £15,025, market value at 31 December	<u>19,078</u>	<u>18,906</u>
The Miss Milne Fabric Bequest, for the support of the fabric of the church 8,080 Income Fund units, cost £71,023, market value at 31 December	<u>89,364</u>	<u>88,557</u>
2 INCOME RECEIVABLE		
Gift Aid due from HMRC	8,761	10,000
Income outstanding - Dec 2024	<u>3,441</u>	
	<u>12,202</u>	<u>10,000</u>
3 CREDITORS AND ACCRUALS		
Independent Examiners fee		336
Expenditure outstanding - Dec 2024	<u>4,292</u>	
	<u>4,292</u>	<u>1,036</u>
4 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS		
Remuneration paid: Locum Fees	<u>8,748</u>	<u>540</u>
Expenses paid to or on behalf of Trustees		
Ministers & IM expenses		1,789
Manse utilities	968	516
Manse council tax	2,790	3,257
Minister's mileage and other expenses	573	2,157
██████████ expenses	<u>371</u>	<u>2,156</u>
	<u>4,702</u>	<u>9,875</u>
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 period.		
5 COLLECTIONS FOR THIRD PARTIES		
India Village	2,500	
Rotyal British Legion	455	
Scottish Bible Society	640	
Omega Task (Costa Rica)	1,625	
Earl Haig collection	113	131
McCabe Trust (Palestine)	575	
Encompass Caithness	515	
FEBA	531	
Christian Aid (Sudan)	676	
Minister's Collection - Andrew Barrie	885	
Unicef		700
	<u>8,515</u>	<u>831</u>
6 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. Minister's stipends are paid in accordance with nationally agreed levels. Minimum Stipend - £31,642; Maximum Stipend in 5th and subsequent years of service - £38,884.		
7 WECCCT SUMMARY		
Balance at 1 January	17,403	17,446
Income	9,901	5,797
Expenditure	<u>(9,554)</u>	<u>(5,840)</u>
Balance at 31 December	<u>17,750</u>	<u>17,403</u>

The Statement of Receipts and Payments on pages 6 and 7 and notes on page 8 were approved by the trustees and signed on their behalf by:



Date 24/7/25

Date 27/7/25