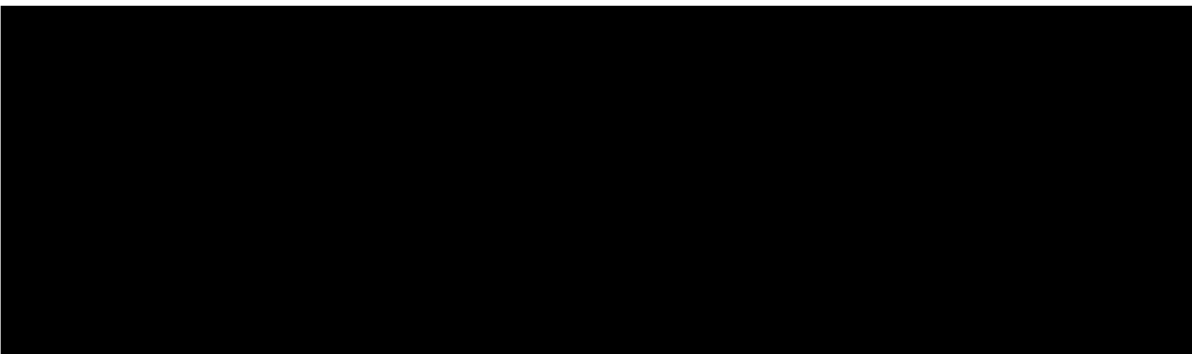
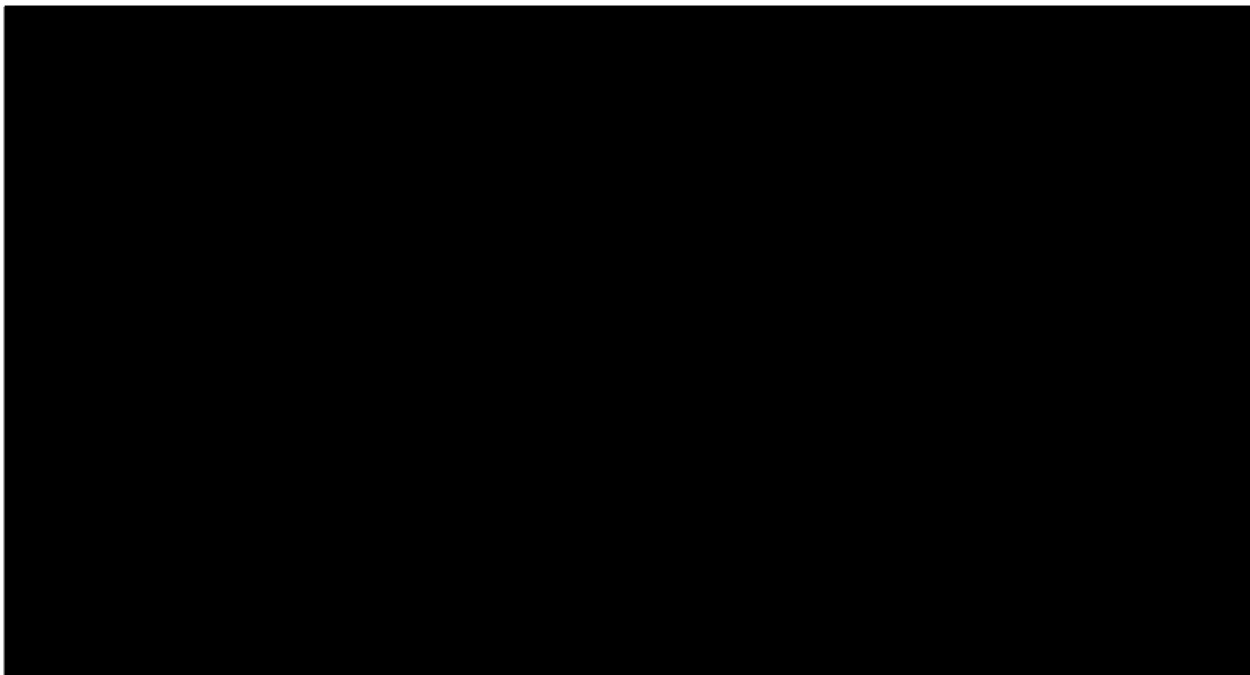


Trustees' Report and Financial Statements
for the Year Ended 31 December 2024
for
East Caithness Church of Scotland

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.

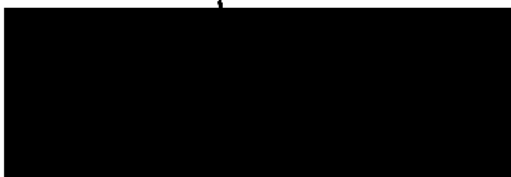
Overall giving increased this year, and despite a slight decline on Gift Day, total income experienced an upward trend, resulting in a surplus of £6,000 in the general fund carried forward into 2025.

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

All figures £	Note	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	Minibus fund	Benev- olent fund	Special Coll	Flowers	Sub- total		Total 2024
RECEIPTS	A																
	Donations	42107	519		42626	2463		14457		788					17708	60334	58136
	Activities for generating funds		118		118					558	7256				7814	7932	4803
	Bank and deposit interest					67	265								332	332	201
	Investment income					4848	1035								5883	5883	4903
	Rental of premises	2380			2380										2380	2380	3027
	Grants	728			728										1046	1774	1084
	Other receipts					89	2196				1850		113		4248	4248	2618
		45215	637		45852	7467	3746	14457		1346	9902		113		37031	82883	74772
	PAYMENTS																
B	Costs of generating funds	229			229											229	229
	Costs of charitable activities	53702	493		54195	3905	3374			1540	9354		244		18617	72812	74590
	Governance costs																336
		53931	493		54424	3905	3374			1540	9354		244		18617	73041	75155
	Surplus/deficit (-) before transfers	-8716	144		-8572	3562	372	14457		-194	348		-131		18414	9842	-383
	Transfers	14757	-300	-2	14455		2	-14457							-14455		
	Surplus/deficit (-) after transfers	6041	-156	-2	5883	3562	374			-194	348		-131		3959	9842	-383
	RECONCILIATION																
	Balances of funds at commencement	276	543	2	821	8579	12040		451	2328	17402	299	131	277	41507	42328	42711
	Balances of funds at close	6317	387		6704	12141	12414		451	2134	17750	299		277	45466	52170	42328
The above funds are represented by bank deposit and current accounts:																	
	General Fund account	6317			6317	2774	5518		451	2134	122	299		277	11575	17892	14886
	Sunday Club account																2
	Guild account		387		387											387	543
	Minibus (WECCT) account																
	Miss Milne Fabric account										17628				17628	17308	
	Miss Milne Youth account					9367	1554								9367	2652	
	Golden Years Account														1554	1554	519
	Youth Group Petty Cash																51
	Youth Support Deposit																168
	Youth Support Account														5342	5342	5076
	6317	387		6704	12141	12414		451	2134	17750	299		277	45466	52170	42328	1123

All figures £

East Caithness Church of Scotland

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

Unrestricted funds			Restricted funds										Sub- total	Total 2024	Total 2023
General fund	Guild fund	Sunday Club ordinary	Sub- total	Fabric fund	Youth fund	Gift Day	Golden Years	Mission fund	Minibus fund	Benev- olent fund	Special Collection	Flowers			
32678 9429	519		33197 9429	1800 663		11540 2917		470 317					13810 3897	47007 13326	45459 12677
42107	519		42626	2463		14457		787					17707	60333	58136
25165 113 1037 28 8748			25165 113 1037 28 8748											25165 113 1037 28 8748	33526 1518 1789 516 534
282 2790 5751 3590 795			282 2790 5751 3590 1288	3905	189				110				4094 110	4376 2790 5861 3590 3330	4958 3033 12148 3644 4926
1399 716 928 2272 88	493		1399 716 928 2272 88		1552			397 1143	93 9351		244		2042 9351 1387	3330 9351 1387 1399 1431	4358
53702	493		54195	3905	3374			1540	9554		244		176 18617	264 72812	800 74590

Note

A 3 DONATIONS

Offerings and donations
Tax recoveries

B-4 COSTS OF CHARITABLE ACTIVITIES

Ministries & Mission allocation

Presbytery due

Minister's expenses

Manse phone and broadband

Locum

Other staffing

Equipment purchased

Repairs and maintenance

Manse council tax

feat and light

Insurance

Cost of activities

Minibus operational costs

Charitable donations

Advertising

Printing stationery and postage

Equipment Rental

household and clear

T, website etc

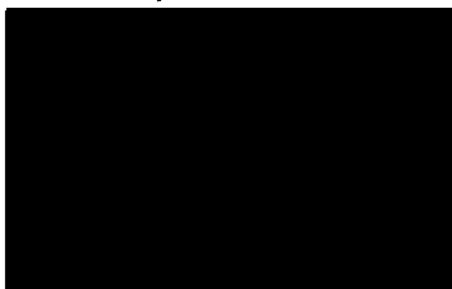
Other expenses

1

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	19,078	18,906
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	89,364	88,557
2 INCOME RECEIVABLE		
Gift Aid due from HMRC	8,761	10,000
Income outstanding - Dec 2024	3,441	
	12,202	10,000
3 CREDITORS AND ACCRUALS		
Independent Examiners fee		336
Expenditure outstanding - Dec 2024	4,292	
	4,292	1,036
4 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS		
Remuneration paid: Locum Fees	8,748	540
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	371	2,156
	4,702	9,875
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
	8,515	831
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	(9,554)	(5,840)
Balance at 31 December	17,750	17,403

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