

Alness Church of Scotland

Scotland · Charity number SC010093

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1975-01-22
Register	View on the OSCR register

Contact

Address	45 Obsdale Park Alness IV17 0TP
Website	http://www.spanglefish.com/RosskeenChurchofScotland/index.asp

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Undertake religious activities

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£75,318	£97,324	-	1
2024-12-31	£197,755	£163,690	-	1
2023-12-31	£55,104	£46,977	-	0
2022-12-31	£50,058	£49,196	-	1
2021-12-31	£44,370	£47,100	-	1

Linked charities

- Dr White's Bequest For The Poor Of Rosskeen Parish (SC008469)

Aness Church of Scotland

Scotland - Charity number SC010093

Accounts

The Church of Scotland


Alness Church of Scotland

**Receipts and Payments Accounts
2024**

Congregation Number: 422329

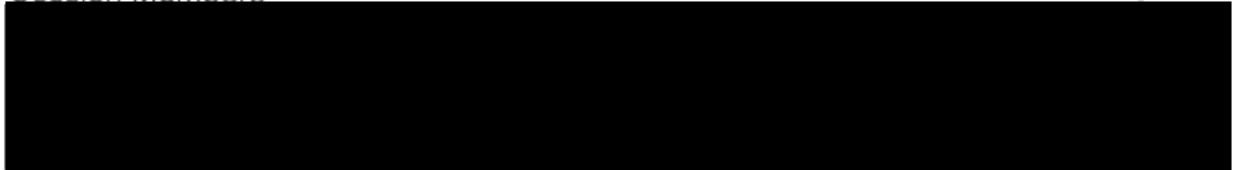
Charity Number: SC 010093

Reference and Administrative Information

Charity Name: Alness Church of Scotland
Church Charity Registration Number: SC010093
Congregation Reference Number: 422329
Contact Address: 

Trustees

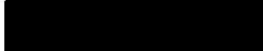
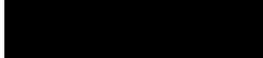

Session Members



Associate Member



Principal Office-Bearers

Minister: 
Session Clerk: 
Church Treasurer: 

Independent Examiner



Bankers

Royal Bank of Scotland
Alness Branch
53 High Street
Alness
IV17 OSH

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form))

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Allness is administered using the Unitary Constitution. Under this form of Constitution oversight of all matters, both spiritual and temporal, are carried out by the Kirk Session. This is balanced by the decision-making powers that have been passed to members of Working Groups, which comprise both elders and church members

Organisational Structure

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets at least six times a year is responsible for spiritual affairs within the church and also now oversees all matters concerning finances and fabric of the estate.

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.

Sunday Worship is at 11am every Sunday, followed by tea and fellowship.

Youth Activities are a regular Sunday Club and a "Messy Church" on the afternoons of the first Sunday of the month.

Evening Bible Studies/Time for Prayer is alternate weeks apart from a break for holidays, which runs in hybrid format.

Mums and Toddlers meet every other week apart from a break for holidays.

Guild meets on a Monday from October to March.

Ladies Bible study meets every other week apart for a break for holidays on a Tuesday morning.

Warm Hub meets once a week over the winter months

OPENGATE 2 Puppets groups meets weekly, engaging the youth in learning how to be puppeteers and teaching them about the message of Jesus.

Once a month Fellowship teas are held.

Once a month afternoon worship service in local Care Home, on the fourth Sunday of the month.

Several Social Events were held, including fellowship lunches.

Over the past year our engagement with local schools has continued and seen increased interaction with schools. This has included going to the local nursery as well.

Trustees' Annual Report (Cont.)
Year ended 31 December 2024

Additional annual services have been held including, Blue Christmas Service, Light party, Sunday School interchurch gathering, Easter Egg Hunt. Good Friday joint Service

Joint services and other activities are held with other neighbouring church groups. We also provide facilities for local groups to carry out their activities. This includes Rainbows, Brownies, Guides, Beavers and Cubs. We have made our premises available to Care and Learning Alliance which provides support for families with young children. The church is also collecting items of food each week to support the Highland Foodbank.

The Church of Scotland has decided that a union should take place between Rosskeen Parish Church and Alness Parish Church and this came into effect on Sunday 23rd June 2024 at which point the congregation became Alness Church of Scotland. The new church still retains all the properties including sanctuaries and manses of the two previous parishes. These properties are under review.

The church continued to operate a system where the morning service was live-streamed to Facebook and then a recording uploaded to YouTube and a local phone number for people to engage with.

We have held regular meetings of the Session using Zoom where necessary.

Achievement and Performance

The broadcast services have been remarkably successful and large numbers have viewed our services online. The members of the congregation have continued to support the church and they are regularly contributing money to support the church.

The Church has maintained its commitment to the Elderly feeding program in Malawi. We have also continued to support the work of the Highland Foodbank both through donations of money and items of food handed in by the congregation.

During the year one of the congregation underwent training to become a Worship Leader and passed the course. Since September we have re-introduced an evening service which takes place once a month which our new worship leader leads. We have also started a youth group which meets once a month.

A lot of time has been devoted to combining the finances of both congregations and bringing them into one set of accounts.

Trustees Annual Report (cont.)
Year ended 31 December 2024

Financial Review

The union between Alness Parish and Rosskeen Parish Churches of Scotland to become Alness Church of Scotland occurred on 23/06/2024. The Bank Accounts of Alness Parish were closed on 31/10/2024 and all assets and liabilities were transferred to Alness Church of Scotland. Most, but not all, assets were transferred before 31/12/2024 and are recorded as "transferred income" from bank accounts and as extra investments with the Church of Scotland Investors Trust and General Trustees. The outstanding transfers from bank accounts should take place early in 2025 and will be incorporated into the financial report for 2025. This report shows accounts for Rosskeen Parish until 31/10/2024 and then Alness Church of Scotland from 01/11/2024.

The Church of Scotland financial advisors suggested that any dormant funds in low interest accounts should be converted to higher interest investments. We already have most available funds invested in Church of Scotland Investors Trust Bonds continuing to yield an annual return of about 4% with a potential for growth depending on financial market performance. The transfer of funds from Alness Parish has resulted in a considerable increase in the General and other Banking funds so we considered it appropriate to invest about £100000 in Church of Scotland Investors Trust Income Fund but retain enough equity to meet any unforeseen financial eventuality. Details of transfers, purchases, income return and valuation of the bonds are in the financial report.

The principal source of income is weekly or monthly Free Will Offering, a large part of which is in Gift Aid form, resulting in £9412 being recovered from HMRC. The number of donors giving by monthly Bank Standing Order was 25, which will increase in 2025, with a weekly average of about £16 and this is our main source of income. 28 New weekly donation envelopes for Alness Church of Scotland have been distributed.

The fabric of the church policies continues to be maintained. The manse had been upgraded with consultation with the Gunn family before they moved in however any further non-essential improvements to church facilities and property has been delayed due to a Church of Scotland spending moratorium and the Union of churches.

Reserves Policy

At present it is the Trustees' policy to hold readily available reserves of approximately six months expenditure. At the year end the Church held unrestricted cash funds of £57690 and thus meets the trustees' policy.

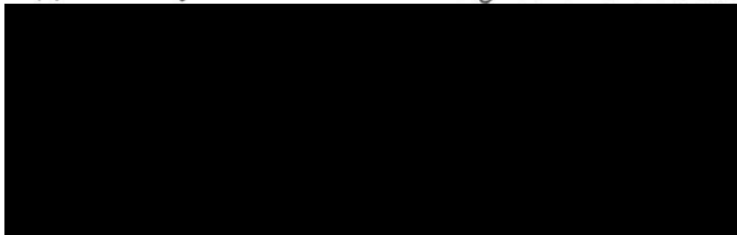
Our main Church of Scotland expenditure of Giving to Grow contributions is based on one year's income from the year before thus having a one year delay in assessment. There is a new fixed definite method of calculating each church's Giving to Grow contribution based on their annual income and our Giving to Grow contribution for 2025 will be £45413 determined from the combined income figures in 2023 for Alness Parish and Rosskeen Parish. The General Trustees arrange supply contracts for Gas, Electricity and Oil to the financial benefit of the participating churches. The electricity contract, which had run for several years and provided us with "cheap" electricity when the price rocketed, will be re-negotiated in 2025. The contract for oil purchase continues.

The Budget 2024 statement is based on Rosskeen Parish finances alone with the effect of union with Alness Parish into Alness Church of Scotland at the moment an unknown proposition. Thank you all once again for your continuing generosity.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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



Receipts and Payments Accounts

Independent Examiner's Report to the Trustees of Alness Church of Scotland.

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

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.

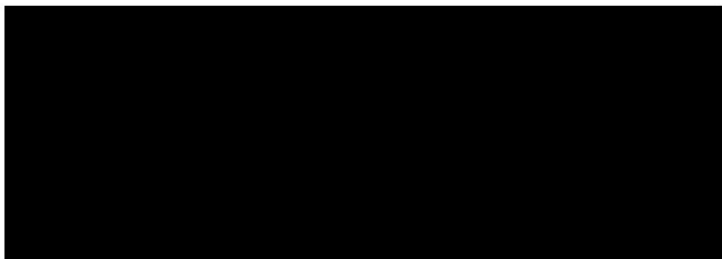
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 (other than that disclosed below*)

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



*Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

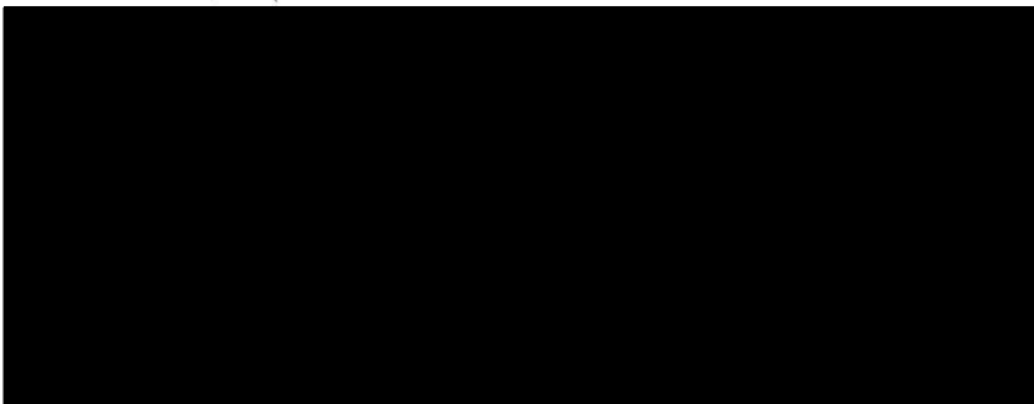
**Alness Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>					
Note 3					
Donations	£53956	£405		£54361	£52964
Legacies					
Activities for Generating Funds					
Bank & Deposit interest					
Transfer of Union Balance	£140814	£10		£140824	
Investment income	£2215		£355	£2570	£2140
	£196985	£415	£355	£197755	£55104
Sales of assets					
Sales of investments	£0			£0	£0
Grants					
Receipts from General Trustees	£0			£0	£0
Other receipts					
Total Receipts	£196985	£415	£355	£197755	£55104
<u>Payments</u>					
Note 4					
Costs of generating funds	£197			£197	£76
Charitable activities	£62558	£636	£310	£63504	£46901
Governance Costs					
Purchase of Investments	£99989	£0	£0	£99989	£0
Total Payments	£162744	£636	£310	£163690	£46977
Excess of receipts over payments for the year before transfers	+£34241	-£221	+£45	+£34065	+£8127
Transfers	£0	£0	£0	£0	£0
<u>Excess of receipts over payments for the year</u>	+£34241	-£221	+£45	+£34065	+£8127

**Alness Church of Scotland
Statement of Balances
at 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Bank & Deposit Balances</u>					
Bank & Deposit Balances brought forward	£23410	£1551	£19	£24980	£16853
<u>Movement in year:</u>					
Excess of receipts over payments for the year	+£34241	-£221	+£45	+£34065	+£8127
<u>Bank & Deposit Balances</u>					
Carried forward	£57651	£1330	£64	£59045	£24980
<u>Investments at Market Value</u>					
(cost £141656)	Note 7				
	£141004		£6503	£147507	£46908
	£141004		£6503	£147507	£46908
<u>Assets</u>					
Gift Aid Receivable	£4000			£4000	£4000
Total Assets	£4000			£4000	£4000
Liabilities	None			None	None

The accounts were approved by the Kirk Session and Financial Board on
date.....11/2/25.....



**Alness Church of Scotland
Notes to the Accounts**

1 Trustee remuneration and related party transactions:

During the year one trustee received reimbursement of expenses of £1492

2 Movement in Funds

	At 1 January 2024	Receipts	Payments	Transfers	at 31 December 2024
<u>Unrestricted Funds</u>					
Designated Fabric Fund	£13458	£10954	£5378		£19034
Designated Capital Fund	£3009	£942	£0		£3951
Designated Sunday Club Youth Fund	£441	£559	£691		£309
General Fund	£6502	£184530	£156675		£34357
	£23410	£196985	£162744		£57651
<u>Restricted Funds</u>					
Guild	£1192	£260	£420		£1032
Sunday Club Collection	£359	£155	£216		£298
	£1551	£415	£636		£1330
<u>Endowment Funds</u>					
Dr White Bequest	£11	£245	£220		£36
General Bequest	£8	£110	£90		£28
	£19	£355	£310		£64
<u>Total Funds</u>	£24980	£197755	£163690		£59045

Purposes of Designated Funds

Sunday Club Youth Fund:

The Trustees have set aside funds for the purpose of any Youth Work carried out by Alness C of S.. Monies from this fund are held in the Reserve (Youth) Current Account and in the Church of Scotland Investors Trust Fund Designated Sunday School.

Fabric Fund:

The Trustees have set aside funds for the maintenance of church property. If any major repair or alteration has to be made then a special fund has to be set up for that purpose. Monies from this fund are held in the Reserve (Fabric) Current Account and in the Church of Scotland Investors Trust Income Funds designated Congregational Purposes and Fabric.

Capital Fund:

The Trustees have set aside funds from any excess annual income to be kept for any emergency, any shortfall in any other designated fund or purchase of major items. Monies from this fund are held in the Reserve (Capital) Current Account and in the Church of Scotland Investors Trust Income Fund designated Reserve Account.

General Fund:

Under Trustees' guidance this fund is used for day to day running of Alness Church of Scotland. The fund also pays for regular maintenance (e.g. servicing) and an effort is made to transfer a sum annually to the designated Fabric Fund at least equal to the sum required for annual average expenditure on church property. They will also allocate funds (if available) to cover any shortfall in Sunday School funds and Sunday School Collection funds.

Purposes of Restricted Funds

Guild:

The Guild are the trustees of this fund which is raised and disbursed according to the National Guild regulations. They use a separate bank account.

Sunday Club Collection Fund:

The trustees have set up this fund to separately deal with the Sunday Club Collection receipts and payments. The monies from this fund are held in the Reserve (Sunday School Collection) Current Account. This fund makes a monthly donation through Barnabas to support a Christian child in the Pakistan. Periodically excess funds are dispersed to worthy causes agreed by the children. If required money is transferred from the General Fund to make up any shortfall.

Purposes of Endowment Funds

Dr White Bequest - Scottish Charity No SC008469:

Income to be used for the poor of the area, trustees being the Kirk Session. This is reported separately to OSCR

General Bequest:

Combination of legacies, the interest of which, is distributed to persons identified as needy in the Alness area, trustees being the Kirk Session

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	£7749			£7749	£5221
WFO Scheme (Gift Aided)	£21150			£21150	£22523
Tax recovered on Gift Aid	£9412			£9412	£8454
Offerings (Open Plate)	£8196			£8196	£7067
Gift Day	£4370			£4370	£4350
Donations	£1314	£405		£1719	£1745
Use of premises	£1765			£1765	£3604
	£53956	£405		£54361	£52964
Transfer of Union Balance	£140814	£10		£140824	
	£194770	£415		£195185	£52964

4. Analysis of Payments

Costs of generating funds

Investments Managers' fees					
Offering envelopes	£197			£197	£76
	£197			£197	£76

Charitable activities

Giving to Grow	£33633			£33633	£22879
Presbytery dues	£200			£200	£872
Travel expenses	£1492			£1492	£1579
Pulpit Supply	£112			£112	£245
Repairs and maintenance	£7970			£7970	£4118
Council Tax	£3199			£3199	£3033
Heat and light	£8658			£8658	£5570
Insurance	£3464			£3464	£3203
Organ and music	£50			£50	£292
Printing, stationery, postage	£1037			£1037	£543
Purchase of Equipment					£289
Copyright	£595			£595	£564
Outreach	£1216			£1216	£1095
Others	£122	£636	£310	£1068	£1371
Sunday Club/Youth	£691			£691	£1206
Training	£119			£119	£42
	£62558	£636	£310	£63504	£46901
	£62755	£636	£310	£63701	£46977

Governance costs

Independent Examiner's fees	£0	£0	£0	£0	£0
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Other Payments

Purchase of assets	£0	£0	£0	£0	£0
To CoSIT	£99989	£0	£0	£99989	£0
Total Payments	£162744	£636	£310	£163690	£46977

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 £31642 and the maximum stipend (in the fifth and subsequent years) £38884

6. Collections for Third Parties

	2024	2023	2022	2021
Malawi Viyele feeding program	£1845	£2060	£1677	£2198
Poppy Appeal	£212	£153	£89	£88
Ukraine			£1481	
Total	£2057	£2213	£3247	£2286

7. Investments

Church of Scotland Investors Trust Deposit Funds

Unrestricted

New Church Hall Fund	Amount deposited	£4686.97
Fabric Fund	Amount deposited	£3424.53
Total		£8111.50

Church of Scotland Investors Trust Income Fund

(Unit price at 31/12/24 £11.06)

Unrestricted

For Reserves	1570 units at cost	£16309.80	now £17364.20
<small>(Income goes direct to Capital Fund shown in Unrestricted Funds)</small>			
For Congregational Purposes	1749 units at cost	£17119.44	now £19343.94
<small>(Income goes direct to Fabric Fund shown in Unrestricted Funds)</small>			
For Sunday Schools	373 units at cost	£3146.65	now £4125.38
<small>{Income goes direct to Sunday School Funds shown in Unrestricted Funds}</small>			
Fabric Fund	9057 units at cost	£99989.28	now £100170.42
<small>(income goes directly to Fabric Fund shown in Unrestricted Funds)</small>			

Endowments

Dr White's Bequest	407 units at cost	£3517.64	now £4501.42
<small>(Income goes directly to Dr White' bequest)</small>			
Disbursement Account	181 units at cost	£1572.97	now £2001.86
<small>(Income goes directly to Disbursement Account)</small>			

Total **13337 units at cost £141655.78** **now £147507.22**

Total value of all investments with Investors Trust

£155618.72

APPENDIX

Funds held on behalf of the congregation by the Church of Scotland General Trustees for the benefit of the congregation in the Revenue Account (this account deals with the management and lease of the Alness Parish Church of Scotland manse at 27 Darroch Brae, Alness IV17 0SD.)

During 2024 over £8000 of improvements and repairs were carried out on the property which was financed from the Fabric Accounts of Alness Parish and Alness Church of Scotland which could if required be recovered from the General Trustees.

The current monthly rent is £690 per month and the agent's monthly fees is £82.80 per month

Closing balance on 31/12/2024	£13153.19
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