

Contin Parish Church Of Scotland

Scotland · Charity number SC011897

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1981-01-30
Register	View on the OSCR register

Contact

Address Lochluichart Lodge
by Garve
Ross-shire
IV23 2PZ

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Congregation of the Church of Scotland. Aim is to encourage members to grow in their faith in Jesus Christ and to share their faith with others.

Beneficiaries: 'Children or young people','Older People','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

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:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£25,416	£12,851	-	0
2023-12-31	£29,132	£32,950	-	0
2022-12-31	£28,731	£27,876	-	0
2021-12-31	£32,003	£13,062	-	0
2020-12-31	£6,532	£7,848	-	0

Contin Parish Church Of Scotland

Scotland - Charity number SC011897

Accounts

Contin Parish Church of Scotland

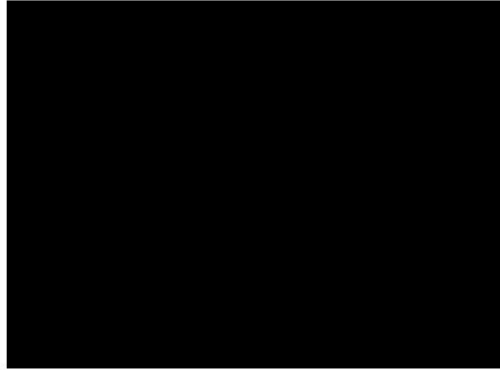
**Congregational Accounts
31st December 2024**

**CONGREGATION NO: 392196
SCOTTISH CHARITY NO: SC011897**

Contin Parish Church of Scotland

Legal and administrative information


Trustees & Treasurer



Principal Office

Lochluichart Lodge
Garve
Ross-shire
IV23 2PZ

Independent Examiner


MacKay & Co
Dingwall

Bankers

Royal Bank of Scotland
High Street
Dingwall
IV15 9HF

Contin Parish Church of Scotland

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are pleased to present the annual report and financial statements for Contin Parish Church for the year ended 31 December 2024. Scottish Charity number SC011897.

Structure, governance and management

Governing Document

The Church is administered in accordance with the Quod Omnia Constitution of the Church of Scotland.

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 the appropriate gifts and skills.

Organisational Structure

The Kirk Session, which meets not less than three times a year, is responsible for the temporal and the spiritual affairs within the church.

Objectives and activities

The Church of Scotland is Trinitarian in doctrine 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 through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In the context of the local parish and congregation, the parish church affords regular opportunities for worship in two places of worship, and performs marriages and funerals as needed. It organises social functions from time to time. It also exercises a ministry of pastoral support and provides spiritual support and moral education for primary school children within the parish.

Achievements and performance

The Parish of Contin covers a very large area with two centres of worship at Contin and Kinlochluichart Churches. The Parish is linked with Fodderty and Strathpeffer, they share a minister who resides in the Manse at Contin. The two parishes support each other in ministry and mission throughout the year.

Public worship is held every Sunday in Contin Parish at 11.30am, with occasional exception when joint services with Fodderty and Strathpeffer are held. Worship services are held in Kinlochluichart Church on the last Sunday of the Month and at Contin Church on the other Sundays. The number attending weekly worship averages in the mid twenties, this number has grown and now stabilised since the church building was closed during COVID.

Contin Parish Church of Scotland

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Contin Parish Church of Scotland

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance cont'd

Joint services were held throughout the year, this encourages fellowship and takes the church to different parts of the Parishes, aiding mission. A joint service was held at Strathconon Village Hall, with a bus provided to take people from Strathpeffer and Contin, the service was followed by a barbecue. On the first Sunday of September a joint service followed by barbecue was held at Strathpeffer, this to mark the beginning of the Sunday Club for children.

A joint Harvest Thanksgiving Service and meal was held in Garve Hall. At Christmas joint Carol Services were held in Strathpeffer, Garve and Contin, all were well attended. At Easter joint activities were held during Holy Week at Strathpeffer, Contin and Kinlochluichart.

This year saw the start of a new joint venture, Messy Church, held in Strathpeffer, but attended by families from both parishes. This incorporates crafts, Bible story, singing and ends with a meal.

The numbers attending have been very encouraging with over 20 children and adults participating.

The Presbytery Mission Plan for the Parish of Contin is somewhat discouraging. The future of Contin Church is in serious doubt with plans try and sell the building in 2026. The plan envisages worship continuing within the village, probably by hiring the village hall, this would require some negotiation in the future. The congregation can continue to use the church for the meantime.

On retirement of the present minister, likely to be in 2027, the plan proposes the ending of the linkage with Strathpeffer and a new union with Ferintosh Parish.

Financial Review

Income

Our parish income derives from five sources: (1) various weekly offerings comprising (a) Gift Aid Weekly Free Will Offerings; (b) GASD Offerings, which is to say Gift Aid Small Donations; and (c) Open Plate Offerings; (2) HMRC rebates on the two aforementioned Gift Aid offerings (a) & (b); (3) thirdly, from occasional donations; and (4) from the interest earned on the Bonus Reserve Account and the Organ Fund.

Reimbursement by the Trustees for our expenditure on refurbishment and upkeep of the buildings and the fabric is also shown as investment/interest income.

Unrestricted funds

During the year the unrestricted income derived from donations, see(1), (2) & (4) above, decreased by £4,562 from £17,507 to £12,945. Unrestricted donations of £451 (2023 - £1,257) were gratefully received during the year. The congregation has remained consistent although there has been a slight decrease in Open Plate income from £4,170 to £3,500. A decrease in income of £605 from £1,305 to £700 for weddings and funerals was also noted in the year.

Interest on the Bonus Reserve Account has increased due to recovering interest rates with £290 of interest received in the year (2023 £238).

Total unrestricted cash balances as at 31 December 2024 were £62,366 (2023 £57,217).

Restricted funds

Again, as throughout the last eight years, the value of the restricted fund for organ maintenance and replacement barely increased, from £6,404 on January 1, 2023 to £6,497 on December 31, 2024.

Contin Parish Church of Scotland

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Finance Review cont'd

Endowment Funds - Maintenance Fund

During 2024, the Endowment Fund accrued a sum amounting to £7,322 which is available to assist with expenditure on routine maintenance, from Endowment Fund. The total available to draw down is £19,958 and will be utilised in 2025.

The Endowment Fund is managed and controlled on our behalf by the Church of Scotland Trustees.

Reserves Policy

It is the Trustees' policy to hold unrestricted reserves of approximately six months' expenditure. At the year end, the Church held unrestricted fund of £62,366 (2023 £57,217) which is more than 6 months' expenditure.

Trustees' responsibilities in relation to the financial statements

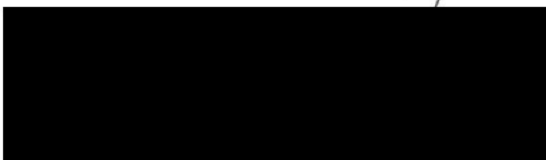
The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations. Under that law the trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. The financial statements are required by law to give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing these financial statements, the trustees are required too:

- i) select suitable accounting policies and then apply them consistently;
- ii) make adjustments and estimates that are reasonable and prudent;
- iii) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets for the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 10/4/25 and signed on their behalf by:



Contin Parish Church of Scotland

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CONTIN PARISH CHURCH OF SCOTLAND
FOR THE 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 5 to 10.

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 requirements of Regulation 10(1) (d) of the 2006 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.

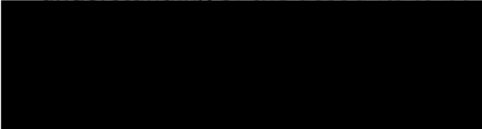
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 trustee 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 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
 - 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 understanding of the accounts to be reached.



Date 29/04/2025.

Contin Parish Church of Scotland
Receipts & Payments Account
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2024 £	2024 £	2023 £
RECEIPTS		Restricted	Un - Restricted	Total Funds	Total Funds
Donations	2	-	12,945	12,945	17,507
Legacies		-	1,000	1,000	-
Activities for generating funds		-	2,638	2,638	4,814
Interest & Investment income		7,903	838	8,740	6,429
Organ Fund Interest		93	-	93	76
Receipts from general trustees		-	-	-	-
Other income		-	-	-	306
TOTAL RECEIPTS		7,996	17,420	25,416	29,132
PAYMENTS					
FWO envelopes		-	171	171	171
Charitable activities		580	12,100	12,680	32,779
Payments from general trustees		-	-	-	-
TOTAL PAYMENTS		580	12,271	12,851	32,950
Excess of Receipts over Payments		7,415	5,149	12,565	(3,818)
Transfers between funds				-	-
Excess of Receipts over Payments		7,415	5,149	12,565	(3,818)

The charity has no recognised gains or losses other than the results for the year

All of the activities of the charity are classed as continuing.

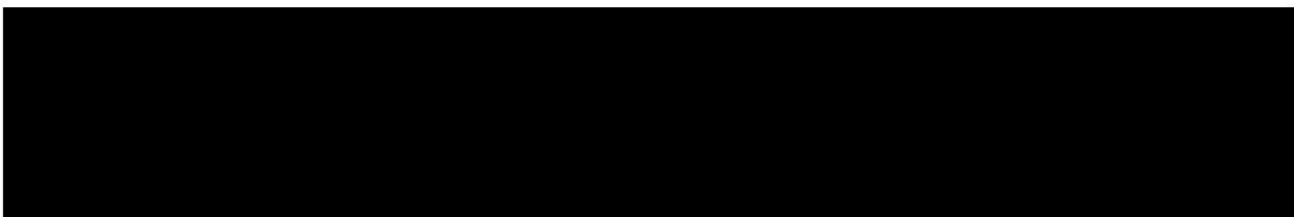
Contin Parish Church of Scotland
STATEMENT OF BALANCES
AS AT 31 DECEMBER 2024

	Restricted £	Un- restricted £	Total £
Funds Reconciliation			
Balances at 1 January 2023	13,261	66,814	80,075
Excess of Payments over Receipts for the year	5,779	(9,597)	(3,818)
Balances as at 31 December 2023	19,040	57,217	76,257
Movement in year:			
Excess of Receipts over Payments for the year	7,415	5,149	12,565
Balance as at 31 December 2024	26,455	62,366	88,822

Contin Parish Church of Scotland had no investments or liabilities outstanding at the year end.

The accounts were approved by the Kirk Session on *10/4*, 2025

For and on behalf of the Kirk Session:



Contin Parish Church of Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 ANALYSIS OF DONATIONS

	Restricted	Un - Restricted	Total 2024	Total 2023
	£	£	£	£
GASDS	-	4,277	4,277	3,711
WFO Gift Aid	-	4,012	4,012	4,231
Tax on gift Aid	-	705	705	4,128
Open Plate	-	3,500	3,500	4,170
Donations	-	451	451	1,267
Total Receipts	-	12,945	12,945	17,507

Contin Parish Church of Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3 MOVEMENT IN FUNDS

	Amended 01-Jan 2024 £	Receipts £	Payments £	Transfers £	31-Dec 2024 £
Restricted Funds					
Organ Fund	6,404	93	-	-	6,497
Maintenance Account (1)	12,636	7,903	580	-	19,959
General Fund	-	-	-	-	-
	19,040	7,996	580	-	26,456
Unrestricted Fund					
Bonus Reserve	19,966	290	-	-	20,256
General Fund	37,251	17,131	12,271	-	42,111
	57,217	17,421	12,271	-	62,366
Total Funds	76,257	25,416	12,851	-	88,822

Restricted Funds

The Restricted Funds are held on behalf of the congregation by the Church of Scotland General Trustees.

Purpose of Organ Fund: to maintain the Church Organ.

Purpose of the Maintenance Account: to contribute towards the fabric maintenance of Contin and Kinlochluichart churches and the manse of the parish. (see Endowment Funds).

Permanent Endowment Funds Held

The Church of Scotland Investors Trust hold investments on behalf of The Church of Scotland, Contin. The interest and dividends generated by the investments are passed to the Church to upkeep the maintenance of the Churches and manse. The inflow and outflow of funds is managed through the Maintenance Account.

Consolidated Fabric Fund - Market value at 31 December 2024 **£ 166,522**

Contin Parish Church of Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 ANALYSIS OF PAYMENTS	Restricted	Un - Restricted	Total 2024	Total 2023
	£	£	£	£
Charitable activities				
Ministries & Mission Allocation	-	2,405	2,405	2,858
Presbytery dues	-	-	-	34
Pulpit Supply	-	-	-	354
OLM's travel expenses	-	1,135	1,135	1,438
Manse grass cutting & clearing	-	540	540	262
Fabric repairs & maintenance	-	2,100	2,100	5,282
Manse Council Tax	-	1,550	1,550	1,662
Manse telephone	-	-	-	278
Sub total	-	7,729	7,729	12,168
Heat pump	-	-	-	12,492
Heal & Light	-	1,352	1,352	4,804
McGregor Fire Protection	-	274	274	112
Insurance (church building)	-	1,999	1,999	1,843
	-	3,624	3,624	19,251
Hire of Hall	-	273	273	396
Printing & stationary	-	-	-	23
Examination of accounts	-	318	318	300
Payments from general trustees	-	-	-	-
Other	-	156	156	558
	-	747	747	1,277
Total Payments	-	12,100	12,100	32,696

**Contin Parish Church of Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No payments were made to trustees during the year.

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. Ministers' stipends are paid in accordance with the national 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 fifth and subsequent years) £38,884.

GOVERNANCE COSTS	2024	2023
	£	£
Independent Examiner's Fee	318	300

Contin Parish Church of Scotland
Appendix
FOR THE YEAR ENDED 31 DECEMBER 2024

The following funds are held on behalf of the Congregation by the Church of Scotland General Trustees.

Capital Account	Cost Value 2024 £	Market Value 2024 £
Consolidated Fabric Fund	<u><u>137,307</u></u>	<u><u>166,522</u></u>