

Kilmuir & Logie Easter Church Of Scotland

Scotland · Charity number SC013375

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1928-02-03
Register	View on the OSCR register

Contact

Address	Kohima Scotsburn Road Kildary IV18 0NX Scotsburn Road Kildary Ross-Shire Highland IV18 0NX
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We exist to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges the distinctive all and duty to the ordinances of religion to the people in every parish of Scotland through a territorial ministry. Hold weekly services, which on four occasions each year includes the Sacrament of Holy Communion. Other services of worship occur at times such as Lent, Holy Week, Easter, World Day of Prayer, Remembrance and Christmas.

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	£0	£0	-	0
2024-12-31	£39,568	£27,097	-	0
2023-12-31	£52,707	£19,289	-	0
2022-12-31	£41,699	£38,790	-	1
2021-12-31	£40,438	£60,714	-	0
2020-12-31	£33,896	£28,371	-	0

Kilmuir & Logie Easter Church Of Scotland

Scotland - Charity number SC013375

Accounts

THE CHURCH OF SCOTLAND

KILMUIR AND LOGIE EASTER CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 392233

Charity No: SCO13375

Reference and Administration Information

Charity Name Kilmuir and Logie Easter Church of Scotland

Charity Registration Number SCO13375

Congregation Reference No: 392233

Contact name and address: Ina MacDougall, Kohima, Scotsburn Road, Kildary IV18 0NX

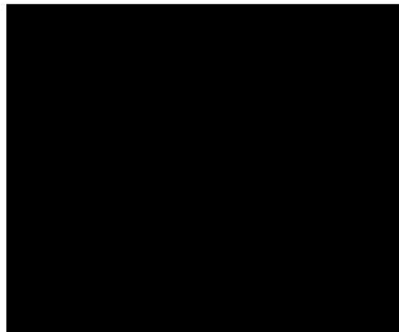
TRUSTEES

Minister: Rev Alistair John Drummond

Kirk Session:

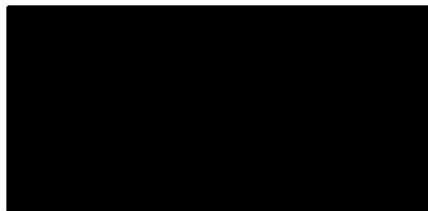


Congregational Board:



Principal Office-bearers:

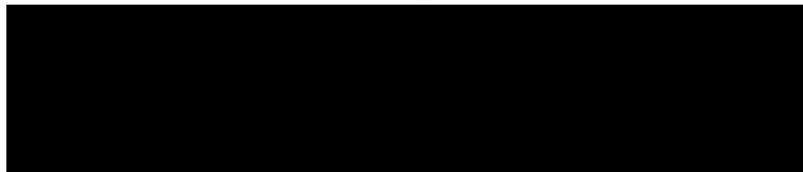
Minister:



Session Clerk:

Clerk to the Board:

Church Treasurer:



Independent Examiner:

Bankers:

Virgin Money, 15 Academy Street, Inverness, IV1 1JN

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 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 the Minister and meets at approximately two-monthly intervals. Certain responsibilities are delegated, principally to the Treasurer, the Property Convenor and the Malawi Twinning Sub-committee. The Kirk Session which meets at similar intervals, is responsible for spiritual affairs within the Church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges the 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.

Kilmuir and Logie Easter Church of Scotland holds a weekly Sunday Morning Service, which on four occasions each year includes the Sacrament of Holy Communion. Other services of worship occur at times such as Christmas, Holy Week, World Day of Prayer etc.

Achievements and Performance

Sunday worship is at 11 am, and members of the congregation regularly participate in leading the service. During 2024 levels of attendance at Sunday morning worship have returned to pre Covid, with our average attendance being around 35. We offer an online service through Facebook and issue a weekly service sheet.

We continue to offer 'Breakfast Church' at the Mercat Centre in Milton, providing a more informal format of worship and outreach to the community. During the summer months we have also had evening services. A prayer/study group meet in person to discuss a variety of Bible related and current affairs topics pre-Christmas and during Lent.

Our congregation gains a great deal of pride in our long-established twinning partnership with a school and congregation in the rural north of Malawi. This twinning has allowed exchange visits over the years. We have continued financial and prayer support through this final year of the twinning.

The congregation supports the work of Blythswood, particularly the Highland Food Bank, and also raises funds for several other charitable bodies, which in 2024 included Christian Aid, Poppy Scotland and our Christmas collection was for a local Highland Charity. We also have our own singing group, the Kroakers, and as a group we welcome singers of all abilities as the emphasis is as much on fellowship as singing and provides extra music at Christmas and Easter.

Financial Review

Our principal source of income is received through the Weekly Freewill Offering Scheme, the open plate collection and most significantly through standing orders (as a result of members of the congregation switching their mode of contributing following Covid). Our total receipts for the year were £41,297 compared to £52,314 in 2023 – difference mainly being a one year Gift Aid claim of £3,922 in 2024 and a three years claim of £12,599 in 2023.

We have managed to maintain a positive balance in our account thus ensuring uninterrupted regular payments for ministry costs.

Reserves Policy

It is the Trustees' policy to hold sufficient reserves to ensure our obligations are met promptly, including regular payments for the maintenance of the ministry, at all times of the year although our receipts and payments can fluctuate from month to month. The Congregational Board is keeping the situation under continuing review.

At the year end the congregation held unrestricted funds of around £45,642 which has enabled us to meet all our requirements. We sold the Manse during the year (March 2024). We were able to pay for some repairs to the manse and the church without dipping into our reserves. Our aim remains to sustain a regular income sufficient to meet our regular costs whilst developing our ability to raise funds for any challenges or opportunities that may come our way.

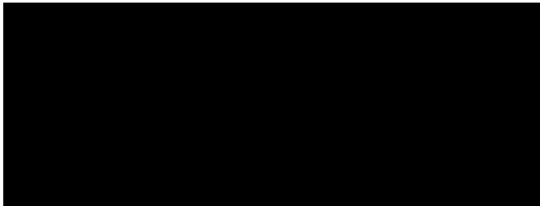
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of the 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 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.



Session Clerk

Date:

9/2/25

Independent Examiner's Report to the Trustees of Kilmuir and Logie Easter Church

I report on the accounts of the charity for the year ended 31 December 2024

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 to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulations 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 of the statement of accounts for the year ended 31 December 2024, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirement:
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.

Name: [REDACTED]

Signed: [REDACTED]

Address: [REDACTED]

Date: 11/04/25

Kilmuir and Logie Easter
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
Receipts	Note					
Donations	3	27,392.11	1,682.60		29,074.71	40,394.26
Legacies						
Bank and Deposit interest		1,072.26	58.71		1,130.97	1,039.05
Investment Income		<u>726.04</u>	<u>113.16</u>		<u>839.20</u>	<u>714.06</u>
		29,190.41	1,854.47		31,044.88	42,147.37
Rental of premises						
Sale of assets						
Sale of investments						
Grants						
Receipts from General Trustees		5,327.19			5,327.19	
Activities for Generating Funds		2,169.10			2,169.10	2,180.70
Other Receipts		<u>2,880.97</u>	<u>43.89</u>		<u>2,924.86</u>	<u>8,379.25</u>
		<u>39,567.67</u>	<u>1,898.36</u>		<u>41,466.03</u>	<u>52,707.32</u>
Total Receipts						
Payments	4					
Costs of generating funds			290.63			206.43
Charitable Activities		27,047.15	6,760.24		33,807.39	33,162.09
Governance costs		50.00			50.00	50.00
		<u>27,097.15</u>	<u>7,050.87</u>		<u>34,148.02</u>	<u>33,418.52</u>
Total Payments						
Excess/deficit		<u>12,470.52</u>	<u>-5,152.51</u>		<u>7,318.01</u>	<u>19,288.80</u>

Kilmuir and Logie Easter 392233
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>					
Bank and Deposit Balances brought forward	33,171.90	9,123.08		42,294.98	23,006.18
<u>Movement in year:</u>					
Excess/Deficit for year	12,470.52	-5,152.51		7,318.01	19,288.80
<u>Bank and Deposit Balances</u>					
carried forward	45,642.42	3,970.57		49,612.99	42,294.98
<u>Investments at market value</u>					
(Cost£ Capital - 46,974.89 Growth Funds 17,799.98)				573,447.05	300,994.15

Assets

Liabilities

The accounts were approved by the Kirk Session and Financial Board on

01/12/25

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Kilmuir and Logie Easter

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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.

2. Movements in Funds

	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2023
	£	£	£	£	£
Unrestricted Funds					
General Fund	45,642.42	39,658.30	27,187.78		33,171.90
Restricted Funds					
Young Church	Nil	0.97	1,374.10		1,373.13
Charities	Nil	1,638.71	1,638.71		
Munro Fund	3,970.57	168.05	200.00		4,002.52
Malawi/Mtende	Nil		3,747.43		3,747.43
	<u>3,970.57</u>	<u>1,807.73</u>	<u>6,960.24</u>		<u>9,123.08</u>
	<u>49,612.99</u>	<u>41,466.03</u>	<u>34,148.02</u>		<u>42,294.98</u>

Young Church Account closed as Pass Book was lost and monies transferred to General Fund. Any money required for Young Church activities will be drawn from General Fund.

Munro Fund Account is held by the Minister and at his discretion monies are used for the less fortunate of the Community.

Malawi Fund - see Note 7

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	4,925.30			4,925.30	
Gift Aid Donations	13,683.81			13,683.81	20,356.43
Tax Recovered on Gift Aid Donations	3,922.19			3,922.19	12,599.75
Ordinary offering (Open Plate)	3,634.71			3,634.71	4,391.28
Investments	726.04	113.16		839.20	714.06
Bank and Deposit Interest	1,072.26	58.71		1,130.97	1,039.05
Gift Day and Donations	1,226.10			1,226.10	2,002.00
Charities		1,638.71		1,638.71	1,044.80
	<u>29,190.41</u>	<u>1,810.58</u>		<u>31,000.99</u>	<u>42,147.37</u>
4. Analysis of Other Income					
Fund Raising	2,169.10			2,169.10	2,180.70
Transfer from Young Church A/c	1,374.10			1,374.10	
Receipts from General Trustees	5,327.19			5,327.19	
Funerals	495.00			495.00	
Teas/café	491.00			491.00	
Other Receipts	520.87	87.78		608.65	8,379.25
	<u>39,567.67</u>	<u>1,898.36</u>		<u>41,466.03</u>	<u>52,707.32</u>
5. Analysis of Payments					
Charitable activities					
Ministries & Mission Allowance	13,458.00			13,458.00	16,782.00
Presbytery Dues	166.00			166.00	1,129.40
Minister's Expenses	2,823.15			2,823.15	3,638.26
Fabric Repairs & maintenance	1,512.60			1,512.60	1,976.76
Council Tax	3,100.77			3,100.77	2,589.57
Heat and Light	3,297.06			3,297.06	2,068.93
Insurance	1,188.73			1,188.73	1,390.69
Printing, stationery & postage	85.46			85.46	
Young Church Transfer		1,374.10		1,374.10	
Charities		1,638.71		1,638.71	1,017.41
Malawi - Mtende		3,747.43		3,747.43	
Teas/café	432.71			432.71	
Other expenses	982.67	290.63		1,273.30	2,775.50
	<u>27,047.15</u>	<u>7,050.87</u>		<u>34,098.02</u>	<u>33,368.52</u>
Governance Costs					
Independent examiner's gift	50.00			50.00	50.00
	<u>27,097.15</u>	<u>7,050.87</u>		<u>34,148.02</u>	<u>33,418.52</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. Ministers' stipends are paid in accordance; for the year under review a Minimum Stipend of £31,642; and Maximum Stipend in 5th and subsequent years of service £38,884.

	2024	2023
7. Collections for Third Parties	£	£
Tarbat Heritage	80.00	55.00
Christian Aid	526.00	
Crossreach	417.25	150.30
Poppy Scotland	70.46	
Blood Bikes	545.00	281.11
New Start Highland		283.00
Roger Jones Musical Show		248.00
James Support	1,638.71	1,017.41
Mtende - Malawi Funds	3,747.43 *	
	5,386.14	

* Malawi Fund was collected over several years and held in General Fund, sent to Mtende Community Project for work in Malawi in 2024.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

Kilmuir and Logie Easter

Consolidated Fabric Fund

	2024	2023
<u>CAPITAL ACCOUNT</u>	£	£
Credit balances held at 31 December at cost	<u>551,030.64</u>	<u>240,717.66</u>
Market Value of Balances at 31 December	<u>573,447.05</u>	<u>300,994.15</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>25,149.24</u>	<u>10,919.21</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>NIL</u>	<u>-349.30</u>