



**PRESBYTERY OF INVERNESS
KINMYLIES CHURCH OF SCOTLAND,
INVERNESS**

**ANNUAL REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2024**

Congregational reference number: 372151

Scottish Charity Number: SC020888

Reference and Administrative Information

Charity Name: Kinmylies Church of Scotland, Inverness

Charity Registration Number: SC020888

Congregation Reference Number: 372151

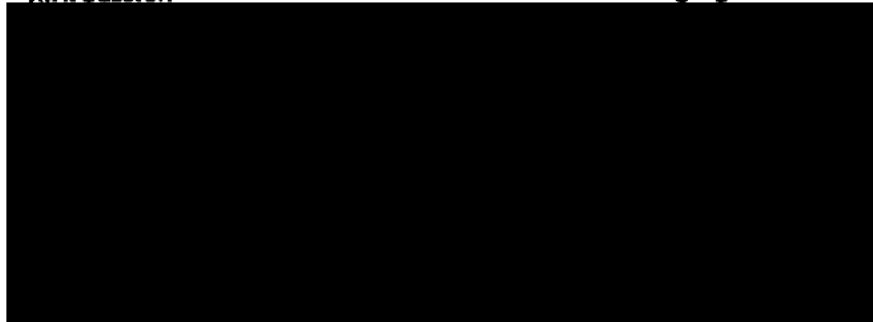
Contact Address: Kinmylies Way
Inverness IV3 8TP

Web Site: www.kinmylies.co.uk

Trustees

Kirk Session

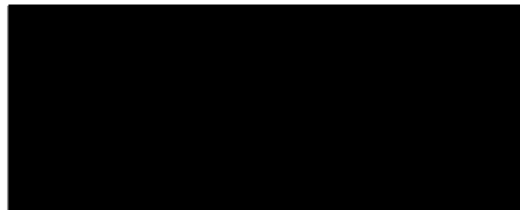
Congregational Board (*)



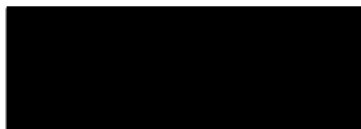
(*) Kirk Session members are also Congregational Board members

Principal Office Bearers

Minister:
Joint Session Clerk:
Clerk to the Board:
Treasurer:
Property Convener:



Independent Examiner



Principal Bankers

Bank of Scotland
2-6 Eastgate
Inverness IV2 3NA

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.

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 by the Session from those members of the Church who are considered to have the appropriate spiritual gifts and skills. The Congregational Board is appointed from within the Church members who are invited each year to nominate individuals to become Board members. Such nominees are considered to have the appropriate gifts and skills to contribute to the management affairs of the Church. Board members are then appointed at the Stated Annual Meeting in March and serve for a period of one, two or three years, after which they must seek re-election at the next Stated Annual Meeting if they wish to continue in office. Kirk Session members are also Congregational Board members.

Organisational Structure

The Kirk Session, which is chaired by the Minister, meets at least four times a year. It is responsible for the spiritual affairs within the Church. The Congregational Board, also chaired by the Minister, also meets four times a year. It is primarily responsible for the financial and property affairs of the Church. Certain responsibilities are delegated to a Property Sub-Committee (chaired by the Property Convener).

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.

At Kinmylies Church, a morning service of worship takes place every Sunday. A more informal and varied event for local families takes place once a month on a Sunday afternoon. In addition, an informal evening café style meeting (That Sunday Night Thing), was introduced and is now held monthly. During morning services our Sunday School (called The Zone) meets for children aged 4 to 11. Monthly worship services are held in the local nursing home. Extra services of worship were held in the Church at Christmas time, including a 'Reflective Christmas' for people who were struggling, and end of term primary school events.

Our Sunday morning services are livestreamed with the sermon being made available on the church YouTube channel. These are available for anyone to view, and have continued to help those who are unable to attend church physically. These are also posted on our church Face Book page. We continue to contact our fellowship via email every Saturday, to provide the livestream and YouTube links, and also to give information on things taking place during the following week.

We have continued to share Communion together during morning services.

On Monday evenings during term-time the church 'Monday Club', which includes games, crafts and biblical teaching, was run for primary aged children. These have continued to be well attended. Until recently, a youth group for teenagers met on Sunday evenings. Recently, a Monday Club Plus for young people in primary 7 - secondary 3 was introduced and meets every two weeks.

A prayer meeting takes place (via Zoom) fortnightly on Thursday evenings, with fellowship groups meeting on the alternate Thursdays. Wedding, funeral and baptismal services take place at the church as requested.

Our Parish Assistant continued to have excellent access to both the secondary and primary schools in the parish, with opportunities to speak at assemblies, assist with RME lessons, and lead Scripture Union Groups. However, at the end of July this post was made redundant due to changes in Church of Scotland financial arrangements.

We have continued with 'Café Connect', a weekly coffee morning open to both members of the church and also the wider community. These have been well attended and well received.

Other activities which have been ongoing for some time are 'Ladies who walk' and 'Men's breakfasts'. In addition, 'Ladies' Take-away Nights' are now included in our social activities programme.

Achievements and Performance

Regular contact with the whole church fellowship has been maintained using the platforms developed during lockdown, all of which has been warmly received by members, adherents and other church attenders. We continue to be very much encouraged by the volume of attendance at church, with between 50-70 attending each Sunday. In addition, our YouTube videos continue to have viewing figures of between 20-30.

The church building is well used by outside organisations on a formal letting basis and we hope that the livestreaming facility will be a further incentive for future lets and events.

Financial Review

Total receipts in 2024 were £61,614 (£83,177 in 2023). Total payments in 2024 were £81,344 (£82,366 in 2023). The deficit for the year was therefore £19,730. The principal source of income is the weekly offerings received at Morning Services or by standing order as part of the congregation's worship of God in the form of Gift Aid, Freewill or Open Plate offerings. Tax recovery on Gift Aided offerings (including those for the Project Fund) and on the Open Plate totaled £8,481 in 2024 (£7,279 in 2023). In 2024, the annual birthday appeal raised £2,450 (£3,755 in 2023). This will be used to upgrade the manse hallway carpet and redecoration. We continue to support mission, by supporting two partners with specific links to members of the congregation. These are Scripture Union and Scottish Bible Society.

Reserves Policy

It is also the Trustees' policy to build up reserves for the Fabric of the Church, manse and grounds in order to pay for repairs, maintenance and improvement in future years. This is likely to grow as a financial commitment for the congregation as the buildings age and require increasing repair and improvement. A reserve of £50,000 is considered desirable for future fabric work. At the end of 2024 the Fabric Fund balance was £24,040 (£23,564 in 2023).

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 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



Joint Session Clerks

12 March 2025

Independent Examiner's Report to the Trustees of Kinmylies Church of Scotland, Inverness

SC020888

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 14.

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

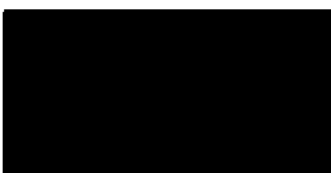
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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

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.

H Clunas (Signed)



Kinmylies Church of Scotland, Inverness
Receipts and Payments Account
Year ended 31 December 2024

	Note	General Funds 2024 £	Designated Funds 2024 £	Total Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>							
WFO Scheme		8,209	-	8,209	-	8,209	8,298
Gift Aid Givings		29,635	-	29,635	-	29,635	27,090
Tax on Gift Aid		8,230	-	8,230	251	8,481	7,279
Open Plate		3,696	-	3,696	-	3,696	2,837
Other Offerings, Gift Days			-	0	2,450	2,450	60
Weddings and Funerals		100	-	100		100	680
Other Donations	6	635	-	635	500	1,135	1,720
Project Work	8	-	-	-	2,269	2,269	30,755
Total Donations		50,505	-	50,505	5,470	55,975	78,719
Bank and Deposit Interest		-	-	0	476	476	295
		50,505	-	50,505	5,946	56,451	79,014
Rental of premises		5,163	-	5,163	-	5,163	4,163
Grants		-	-	-	-	-	-
Total Receipts		55,668	-	55,668	5,946	61,614	83,177
<u>Payments</u>							
Cost of generating funds							
Charitable activities	5	51,433	-	51,433	29,911	81,344	82,336
Total Payments		51,433	-	51,433	29,911	81,344	82,336
Excess of Receipts over Payments for the year		4,235	-	4,235	-23,965	-19,730	842
Movement In the Year	9	4,235	-	4,235	-23,965	-19,730	842

Kinmylies Church of Scotland, Inverness
Statement of Balances

At 31 December 2024

	Note	General Funds 2024	Designated Funds 2024	Total Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
		£	£	£	£	£	£
<u>Bank and Cash Balances</u>							
At 1 January 2024		15,095	15,006	30,101	41,551	71,652	70,811
Movement in Year		4,235	-	4,235	-23,965	-19,730	841
At 31 December 2024	9	<u>19,330</u>	<u>15,006</u>	<u>34,336</u>	<u>17,586</u>	<u>51,922</u>	<u>71,652</u>
 <u>Assets</u>							
Gift Aid Receivable		<u>2,033</u>	<u></u>	<u>2,033</u>	<u>533</u>	<u>2,566</u>	<u></u>

The accounts were approved by the Kirk Session/Congregational Board on 12 March 2025.

For and on behalf of the Kirk Session/Congregational Board



Joint Session Clerks

Treasurer

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year no trustees received remuneration or reimbursement of expenses.

	2024	2022
	£	£
Travel expenses	960	960
Total	960	960

2 Movements in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2024 £
Restricted funds				
Project Fund	27,940	2,269	-30,209	-
Fabric Fund	8,314	-	-	8,314
Equipment Donations	-	500	-500	-
Grant Funding	3,992	-	-	3,992
Transferred to General Fund from Project Fund	-	798	-	798
General Fund	-	2,701	-	2,701
Total Restricted funds	40,246	6,268	-30,709	15,805
Unrestricted funds				
Designated Overseas Mission	61	-	-	61
Designated Fabric Fund	15,250	476	-	15,726
General Fund	16,095	55,668	-51,433	20,331
Total Unrestricted funds	31,406	56,144	-51,433	36,118
Total Funds	71,652	62,412	-82,142	51,922

Purposes of Restricted Funds

Project Fund: These fund were used to fund our parish assistant who works with schoolchildren, young adults and families in the church and local community. This post ended in June 2025 and the balance of the fund was transferred to the General Fund where use is restricted to work with young people in the Church.

Fabric Fund: These monies have been donated to help with match funding for our Adapt and Thrive Grant.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance and improvement of Church property.

3 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Funds 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 stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (after 5 years) £38,884.

4 Collections Disbursed to Others

In addition to the General Fund Income recorded, the following income from Special Collections for special purposes was received and distributed during the year.

	2024	2023
	£	£
Inverness Street Pastors	177	
SNAP	-	79
Total	<u>177</u>	<u>79</u>

5 Analysis of Payments

	Note	General Funds 2024 £	Designated Funds 2024 £	Unrestricted Funds Total 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Charitable Activities							
Ministries & Mission Allocation	3	24,624	-	24,624		24,624	24,624
Presbytery Dues		-	-	-		-	495
Minister's Expenses		960	-	960		960	960
Pulpit Supply		300	-	300		300	520
Other Staffing Costs		1,775	-	1,775		1,775	1,697
Fabric Repairs and Maintenance		4893	-	4,893		4,893	6,436
Council Tax, Insurance & Resident's Ass'n		5,297	-	5,297		5,297	5,039
Church Office Expenses		1,302	-	1,302		1,302	1,752
Organ and Music		395	-	395		395	369
Heating and Lighting		4,362	-	4,362		4,362	3,075
Upkeep of Grounds		1,055	-	1,055		1,055	1,090
Outreach/Local Mission inc flowers		654	-	654		654	980
Equipment		4,251	-	4,251	500	4,751	760
Youth Work		867	-	867	-	867	877
Project Fund	8	-	-	-	29,411	29,411	31,058
Manse upkeep		672	-	672		672	2,406
Other Expenses		27	-	27		27	199
Total Payments		51,433	-	51,433	29,911	81,344	82,336

6 Other donations

Other donations:

	2024	2023
	£	£
Smarties Tubes	48	13
Donations at Our Space	-	382
Donations from Monday and Holiday Club	251	38
Café Connect	337	187
	<u>635</u>	<u>620</u>
Restricted		
Equipment	500	100
Fabric	-	1,000
	<u>500</u>	<u>1,100</u>
Total	<u><u>1,135</u></u>	<u><u>1,720</u></u>

7 Accounting Policies

- (a) The Accounts are prepared on a cash basis.
- (b) Heritable properties, consisting of the Church, Halls and Manse, are not recorded in the Accounts.
- (c) Normal fabric repairs and maintenance are charged to the General Fund. Extraordinary repairs and improvements are met from the designated and restricted Fabric Funds and/or by special fund raising efforts.

8. Project Fund - 2024

Income

	Details	£ 2024	£ 2023
Amount from Local Congregational Funds	Gift Aid donation	-	19,515
	Other Donations	-	820
	Birthday Appeal	-	3,755
	Tax recovered on Gift Aid	2,074	5,889
	Bank Interest	195	310
Income Generated by Project:	Café Connect (new in 2021)	-	-
	Monday Club, Our Space. Summer Club	-	465
Total Income		2,269	30,755

Expenditure

Staff Costs

Salaries	Staff Costs include HMRC payments	28,310	28,935
Pension	Nest contributions	1,101	1,618

Administration Costs

Stationery		-	9
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Any Other Costs

Art and craft materials used with clubs and schools	-	101
RME Materials used with schools	-	147
Summer Club	-	53
Food and catering at events	-	195

Total Expenditure	29,411	31,058
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Excess Expenditure over income	-27,142	-303
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Balance brought forward	27,940	28,243
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Transferred to General Fund	Balance on Fund to be restricted to Youth Work	798	-
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Carried Forward	-	27,940
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9. Movement in Year - 2024

	General Funds 2024 £	Designated Funds 2024 £	Total Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<u>Bank & Cash Balances</u>					
<u>General Fund</u>					
Brought forward	15,095	61	15,156	4,992	20,148
Income	55,668		55,668	3,201	58,869
Expenditure	51,433		51,433	500	51,933
Movement in Year	4,235		4,235	2,701	6,936
Transferred from Project Fund	-		-	798	798
Carried Forward	<u>19,330</u>	<u>61</u>	<u>19,391</u>	<u>8,491</u>	<u>27,882</u>
<u>Fabric Fund</u>					
Brought Forward		15,250	15,250	8,314	23,564
income		476	476	-	476
expenditure			-	-	0
Movement in Year		476	476		476
Carried Forward		<u>15,726</u>	<u>15,726</u>	<u>8,314</u>	<u>24,040</u>
<u>Project Fund</u>					
Brought Forward				27,940	27,940
income				2,269	2,269
expenditure				29,411	29,411
Movement in Year				-27,142	-27,142
Balance				798	798
transferred to General Fund				-798	-798
				<u>0</u>	<u>0</u>
<u>Grand Total</u>	<u>19,330</u>	<u>15,787</u>	<u>35,117</u>	<u>16,805</u>	<u>51,922</u>