

# The Knockfarrel Charitable Trust

Scotland · Charity number SC022194

## Details

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|            |   |
|------------|---|
| Status     | Active  |
| Legal form | Trust (founding document is a deed of trust) (other than educational endowment) |
| Registered | 1993-12-31  |
| Register   | <a href="#">View on the OSCR register</a>                                       |

## Contact

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Address  
9 Ardross Street  
Inverness  
Lothian  
IV3 5NN

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion'

**What the charity does:** Our purpose is to make grants in line with our charitable purposes

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

**Objectives:** The Trustees may apply the Trust Fund and the income thereof for such charitable purposes (in the sense in which that expression is used in Section 506(1), Income and Corporation Taxes Act 1988) as they in their uncontrolled discretion shall from time to time think fit including, without prejudice to the foregoing generality and without restricting the Trustees in any way in the exercise of their discretionary powers, but by way of a guide to the Trustees, the relief of poverty, the advancement of education and the advancement of the Christian Religion.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** UK and overseas

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £38,238 | £36,751     | -      | 0         |
| 2024-03-31 | £26,785 | £27,713     | -      | 0         |
| 2023-03-31 | £33,142 | £29,319     | -      | 0         |
| 2022-03-31 | £12,697 | £9,963      | -      | 0         |
| 2021-03-31 | £23,409 | £18,148     | -      | 0         |

**The Knockfarrel Charitable Trust**

Scotland - Charity number SC022194

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# Accounts

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**THE KNOCKFARREL CHARITABLE TRUST**  
***SC022194***

**Annual Report and Financial Statements**

**For the year ended 31 March 2025**

**TRUSTEES' REPORT**

The Trustees of The Knockfarrel Charitable Trust, ("the Trust") have pleasure in presenting their annual report. This report covers the year to 31st March 2025.

**Legal Status**

The Trust was established in terms of a Declaration of Trust granted by [REDACTED] dated 31 December 1993. The Trust changed its name on 1<sup>st</sup> June 2013 with the approval of OSCR.

The Trust's principal address is 9 Ardross Street, Inverness IV3 5NN.

**Charity Status**

The Trust was recognised as a charity on 14th January 1994 by the Inland Revenue (Scottish Charity Number SC022194).

**Charitable Purposes and organisational structure**

The purpose of the Trust is "to relieve poverty, advance education and advance the Christian religion."

The Trust is administered by Trustees.

**Trustees**

During the period of this report the following individuals served as Trustees:

[REDACTED] and [REDACTED]

**Review of Period**

The Trust received donations amounting to £35,145 (2024: £24,540) and refund of tax under the Gift Aid scheme of £3,093 (2024: £2,245).

The Trustees made 10 (2024: 10) grants amounting to £16,893 (2024: £16,893) during the year to institutions. 14 grants (2024:14) amounting to £10,820 (2024: £10,820) in total were made to individuals and no amounts were spent on other charitable activities (2024 £Nil) leaving a balance of funds at the year-end of £13,139 (2024: £13,139).

**Reserves**

The Trustees make grants in response to opportunities rather than creating a policy. There are no overheads in running the charity, so no minimum reserves are retained.

**2025/26**

Looking ahead, the Trustees will continue to manage the funds entrusted to them and make grants in line with the Trust purposes.

**Approval by Trustees**

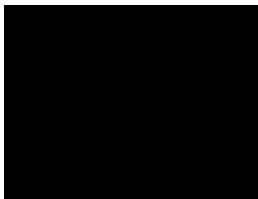
This report was approved by Trustees on 14 September 2025 and signed on behalf of Trustees by

[REDACTED]

**Receipts and Payments Account  
for the year ended 31<sup>st</sup> March 2025**

|   | Designated Funds        | Restricted Funds        | Total Funds 2025        | Total Funds 2024        |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Receipts</b>                               |                         |                         |                         |                         |
| Donations Received                            | 19,535                  | 15,610                  | 35,145                  | 24,540                  |
| Gift Aid Claimed                              | 705                     | 2,388                   | 3,093                   | 2,245                   |
| <b>Total Receipts</b>                         | <b>20,240</b>           | <b>17,998</b>           | <b>38,238</b>           | <b>26,785</b>           |
| <b>Payments</b>                               |                         |                         |                         |                         |
| Grants to Christian purposes                  | 15,600                  | 8,241                   | 23,841                  | 12,105                  |
| Grants towards relieving poverty              | 1,280                   | 6,815                   | 8,095                   | 12,068                  |
| Grants towards Education                      | 120                     | 4,695                   | 4,815                   | 3,540                   |
| <b>Total Payments</b>                         | <b>17,000</b>           | <b>19,751</b>           | <b>36,751</b>           | <b>27,713</b>           |
| <b>Surplus/(Deficit) for the year</b>         | <b>3,240</b>            | <b>(1,753)</b>          | <b>1,487</b>            | <b>(928)</b>            |
| Transfers                                     | 310                     | (310)                   | 0                       | 0                       |
|   | <b>3,550</b>            | <b>(2,063)</b>          | <b>1,487</b>            | <b>(928)</b>            |
| <b>Statement of Balances at 31 March 2025</b> |                         |                         |                         |                         |
|   | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total Funds 2025</b> | <b>Total Funds 2024</b> |
| <b>Funds at start of year</b>                 | 3,519                   | 9,621                   | 13,139                  | 14,067                  |
| Surplus/(Deficit) for year                    | 3,550                   | (2,063)                 | 1,487                   | (928)                   |
| <b>Funds at end of year</b>                   | <b>7,069</b>            | <b>7,557</b>            | <b>14,626</b>           | <b>13,139</b>           |

Approved by the Trustees and signed on their behalf



Date 14 September 2025

**Notes to the Accounts**

- 1 During the period the Trust’s assets were a bank current account held on its behalf by Virgin Money Bank. The Trust held no other investments or gifted assets.
- 2 As at 31 March 2025 the Trustees considered that the Trust has no actual or contingent liabilities.
- 3 In the period to 31 March 2025 none of the Trustees received any remuneration from the Trust, nor did any third party receive any consideration from the Trust for making available the services of Trustees.
- 4 Analysis of grants made during the period:

|  | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
| 24-7 Prayer                            | 125           | -             |
| Adelaide Place Baptist Church          | 500           | -             |
| Alness Baptist Church                  | -             | 1,500         |
| Andrew Gillespie Memorial Trust        | -             | 500           |
| British Heart Foundation               | 502           | -             |
| Central                                | 500           | 105           |
| Crohns & Colitis                       | 300           | -             |
| Darnley Mill Church                    | -             | 2,000         |
| Dingwall Free Church                   | 1,500         | 1,000         |
| Edinburgh City Mission                 | 480           | 480           |
| Emmanuel Foundation India              | 988           | 1,000         |
| Galashiels Free Church of Scotland     | 5,000         | -             |
| International Justice Mission          | 712           | -             |
| Keswick Convention                     | 300           | 300           |
| Maggies Centres                        | 500           | -             |
| Maryburgh Free Church                  | -             | 2,500         |
| National Prayer Breakfast for Scotland | 675           | -             |
| SASRA                                  | 180           | 180           |
| Scottish Northern Convention           | 1,000         | -             |
| Scripture Union Scotland               | 1,000         | 215           |
| SOLAS                                  | 820           | 820           |
| TEAR Fund                              | 120           | 120           |
| The Rings                              | 5,815         | 2,888         |
| XT Conference                          | 7,529         | 3,285         |
|  | <b>28,547</b> | <b>16,893</b> |
| Grants to Individuals                  | <b>8,204</b>  | <b>10,820</b> |
|  | <b>36,751</b> | <b>27,713</b> |

## 5. Movement in Funds

|                               | Balance<br>April<br>2024          | Receipts        | Payments        | Transfers        | Balance<br>March<br>2025          |
|-------------------------------|-----------------------------------|-----------------|-----------------|------------------|-----------------------------------|
| <b>Designated Funds</b>       |                                   |                 |                 |                  |                                   |
| Bayrd Fund                    | 760                               | 1,150           | 1,725           | (136)            | 49                                |
| Innes Fund                    | 2,758                             | 19,090          | 15,275          | 446              | 7,019                             |
| <b>Total Designated Funds</b> | <b>3,519</b>                      | <b>20,240</b>   | <b>17,000</b>   | <b>310</b>       | 7,069                             |
|                               |                                   |                 |                 |                  |                                   |
|                               |                                   |                 |                 |                  |                                   |
|                               |                                   |                 |                 |                  |                                   |
|                               |                                   |                 |                 |                  |                                   |
| <b>Restricted Funds</b>       | <b>Balance<br/>April<br/>2024</b> | <b>Receipts</b> | <b>Payments</b> | <b>Transfers</b> | <b>Balance<br/>March<br/>2025</b> |
| Finlay Lockhart Fund          | 350                               | 810             | 1,130           |                  | 30                                |
| The Rings                     | 320                               | 5,595           | 5,815           |                  | 100                               |
| SU Scotland Acts 4:32 Fund    | 4,046                             | 0               | 1,000           |                  | 3,046                             |
| India Fund                    | 4,904                             | 2,403           | 3,062           | 136              | 4,381                             |
| Douglas Mowat Fund            | 0                                 | 1,215           | 1,215           |                  | 0                                 |
| XT Conference                 | 0                                 | 7,975           | 7,529           | (446)            | (0)                               |
| <b>Total Restricted Funds</b> | <b>9,621</b>                      | <b>17,998</b>   | <b>19,751</b>   | <b>(310)</b>     | 7,558                             |
|                               |                                   |                 |                 |                  |                                   |
| <b>Total Funds</b>            | <b>13,139</b>                     | <b>38,238</b>   | <b>36,751</b>   | <b>0</b>         | <b>14,626</b>                     |

**DESIGNATED FUNDS:****Innes Fund**

Donations are received from individuals and companies in support of a wide range of activities. This fund is managed by Jonathan and Jillian Innes.

**Bayrd Fund**

Donations are received from individuals and used to support a wide range of charitable work. This fund is managed by Kenny & Tricia Roy

**RESTRICTED FUNDS:****Finlay Lockhart Fund**

This fund receives donations from friends and family who wish to support Finlay Lockhart who had a stroke at age 4. The fund is used for purchase of equipment and to provide resources and facilitate development of Finlay's care in a wide variety of means. This fund is managed by [REDACTED], [REDACTED]. In summer 2011, various fundraising events took place to buy [REDACTED] a bike which is specially designed to help develop his muscles and make him use the weaker ones. Further funds have been received and grants made since then.

**Restricted Fund notes (con't)****The Rings**

The Rings is a project designed to provide accessible holiday accommodation to guests with disabilities. It is set in rural Fife and enables people from all backgrounds to visit and stay in a relaxing rural retreat. The project has been identified as a European case study for Accessible Tourism. Donations received by the Trust are used to add resources and equipment to the accommodation for guests. The fund is managed by the Trustees with input from [REDACTED], who built The Rings.

**SU Scotland Acts 4:32 Fund**

This fund was set up to provide support to staff and former employees of Scripture Union Scotland who have suffered hardship because of the impact of Covid19 during 2020 and beyond. Any unused funds at an un-determined time in the future will be transferred to SU Scotland for general use.

**Douglas Mowat Memorial Fund**

This fund was established by family and friends of [REDACTED] to organise a golf and putting fundraising day in Elie in November 2023. The purpose was to gather to remember Douglas and to raise funds for International Justice Mission, a charity close to his heart. The fund is managed by [REDACTED] with input from [REDACTED] and her children. There was a second event in November 2024 when we raised £1,215 split between IJM and British Heart Foundation.

**India Fund**

Donations were received for supporting education, relieving poverty and Christian work carried out by friends we have made over the years in India. The funds can be used for a wider range than other existing fund for work there. The fund is managed by [REDACTED] who are in regular contact with those receiving any support.

**XT Conference**

Cross Training Ministries trains men in spiritual fitness. Their first Scottish conference was held at SU Scotland's Altnacriche Centre near Aviemore in November 2023. This fund was set up to manage the conference finances receiving payment from delegates, donations towards the costs and paying the venue.

**INDEPENDENT EXAMINER'S REPORT**  
**to the TRUSTEES of THE KNOCKFARREL CHARITABLE TRUST**

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 2 to 6.

**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 of the view given by the accounts.

**Independent Examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

