

The Isla Parishes Church of Scotland

Scotland · Charity number SC031461

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1994-01-23
Register	View on the OSCR register

Contact

Address	Little Kilry Kilry Alyth Blairgowrie Perthshire PH11 8HY
Website	www.islaparishes.org.uk

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: The advancement of religion

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

Objectives: Advancement of religion

Geography

- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£31,722	£40,379	-	0
2023-12-31	£23,810	£36,328	-	0
2022-12-31	£21,353	£49,905	-	0
2021-12-31	£23,924	£32,027	-	0
2020-12-31	£23,717	£60,233	-	0

The Isla Parishes Church of Scotland

Scotland - Charity number SC031461

Accounts

The Church of Scotland
The Isla Parishes

Receipts and Payments Account
for the year ended
31st December 2024

Congregation No: 301813

Charity No: SC 031461

The Isla Parishes

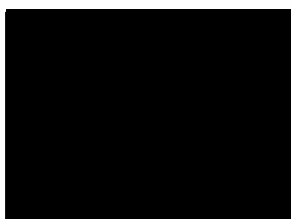
**Trustees' Annual Report and Accounts
for the year ended 31st December 2024**

Charity Name The Isla Parishes

Charity Registration Number SC 031461

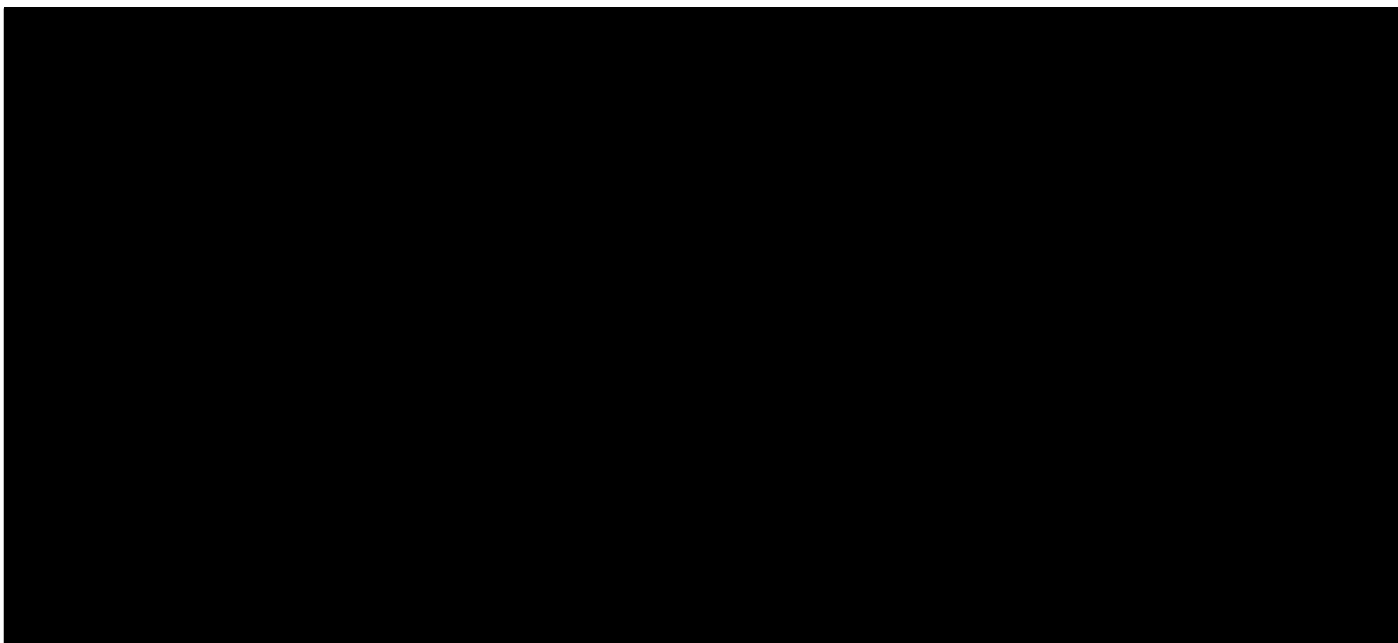
Congregation Registration Number 301813

Contact Address



Trustees

Trustees who served during the year up to the date of signing the accounts were as follows:



Bankers

Bank of Scotland
72 West High Street
Forfar
DD8 1BJ

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution, with its Kirk Session and two sub-committees: Fabric, Property & Finance, and Social & Fundraising. Also appointed is a Safeguarding Officer.

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 congregation 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. Members of the congregation are invited to join the sub-committees to use their skills and commitment to contribute to the affairs of the church.

Organisational Structure

During the year, the Kirk Session was composed of thirteen active elders responsible for spiritual affairs within the Church and met six times. The sub-committees met as and when required. Certain responsibilities were delegated to the Finance & Fabric Committee as appropriate.

██████████ holds the non-stipendiary post of Parish Assistant within the Isla Parishes.

Objectives and Activities / Achievements and Performance

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. The Isla Parishes is the only place of worship in the extended parish, which covers the historical parishes of Airlie, Glenisla, Kilry, Kingoldrum, Lintrathen and Ruthven. The congregation is part of the West Angus Area Ministry (WAAM), a cluster of Church of Scotland congregations within the Presbytery of Angus. The minister of The Isla Parishes is appointed on a shared basis; 60% for the parish and 40% for WAAM.

Outreach into our community has taken the form of a Remembrance Evening Service in Glenisla and a Christmas 'Carols and Canapes' in Ruthven, both of these being held in our previous church buildings. Opportunities to connect with our local primary schools have continued with Isla Primary coming to Kilry Kirk for their end-of-term Summer and Christmas Services. Airlie Primary held similar events in their school hall. The minister visits to take school assemblies.

The strong connection with Kilry Village Hall has continued with the church building used to provide additional accommodation for the Kilry Summer Fayre. The minister is Vice Chair of the Hall Management Committee.

The Kirk Session has continued to administer the financial and fabric affairs of the congregation. Meetings being held in private homes and the Manse dining room.

Along with every other Church of Scotland parish and congregation, The Isla Parishes has been engaged in the process of Presbytery Mission Planning. The Kirk Session plays an active part in the life and work of the new enlarged Perth Presbytery with the Minister and Presbytery Elder attending meetings in person and on Zoom.

The strong core of The Isla Parishes has displayed a resilience and a faithful confidence in God which has enabled the congregation to look to the future with confidence and hope.

Fundraising

The Fundraising Committee organised two very well supported events during the year. The Flower Festival in May resulted in the church being awash with colour, infused with beautiful scents and very busy with visitors. Stalls selling plants, home baking and craft items, together with voluntary donations, raised a substantial amount for church funds. With delicious food, convivial company and excellent entertainment the Candlelit Dinner, held in December, was another social and financial success. The Committee were also responsible for encouraging donations via a Smartie Tube initiative which resulted in a welcome boost to the church's income.

Financial Review

- The principal source of income is from member offerings given through standing order, bank transfer, Weekly Freewill Offering, open plate and one-off donations.
- In 2024 (2023) there were 22 (17) registered Gift Aid donors who made donations during the year and 18 (20) donors using direct bank transfer, some on an irregular basis.
- Donations and reclaimed tax amounted to £18,776 (2023 £16,757) an increase of £2,009 on the previous year. Included in this amount is £415 tax reclaimed allocated to the restricted Benevolent Fund.
- The restricted 'Benevolent Fund' was established to facilitate special collections for charity and the subsequent distribution of these funds.
- The conversion of the vestry into toilet and kitchenette facilities during 2024 cost £18,871 and the unplanned replacement of the manse oil tank cost £3,153.

Reserves Policy

It is the Trustees' policy to hold reserves in designated savings funds. These may be a mixture of cash deposits and investments and are held by ourselves or by the Church of Scotland General Trustees on our behalf. Some of these may have restricted uses and more details are contained in the notes to the accounts.

Fabric Report

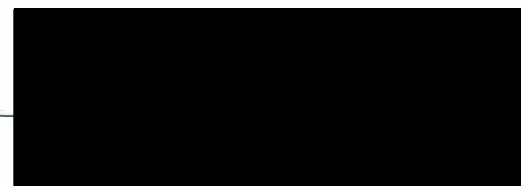
During 2024

- Regular maintenance and inspections were carried out including roofs, sewage system, manse boiler, fire extinguishers, upkeep of grounds and hedges etc.
- Alterations to the vestry to provide toilet and kitchen facilities were completed during the year.
- Unexpected damage to the manse's oil tank resulted in a new base and tank being installed.

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 (as amended) 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 on 15th June 2025.



The Isla Parishes

SC031461

Independent Examiner's Report to the Trustees of The Isla Parishes

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 5 to 9.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The charity's 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 2005 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 2006 regulations. 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 connection with 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.



Date:

26 September 2025

The Isla Parishes
Receipts and Payments Account
Year ended 31st December 2024

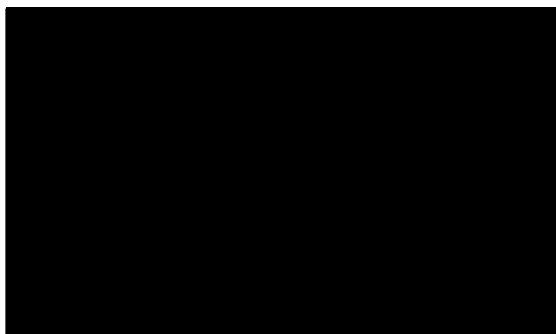
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note				
Donations	3	18,776	415	19,191	16,757
Bank & Deposit interest		3,403	-	3,403	2,294
Investment income		3,889	-	3,889	3,439
Life and Work income		-	-	-	-
Weddings and Funerals		100	-	100	-
Special collections/ Benevolent Fund		-	1,498	1,498	1,245
Other income		1,601	-	1,601	75
Legacies		-	-	-	-
Grants		-	-	-	-
		<u>27,769</u>	<u>1,913</u>	<u>29,682</u>	<u>23,810</u>
Fundraising income		2,040	-	2,040	-
Amounts released by General Trustees		-	-	-	34,362
Total Receipts		<u><u>29,809</u></u>	<u><u>1,913</u></u>	<u><u>31,722</u></u>	<u><u>58,172</u></u>
Payments	4				
Costs of generating funds		511	-	511	-
Charitable activities		38,063	1,655	39,718	36,178
Governance costs		150	-	150	150
Total Payments		<u><u>38,724</u></u>	<u><u>1,655</u></u>	<u><u>40,379</u></u>	<u><u>36,328</u></u>
Excess (Deficit) of Receipts over Payments					
for the year before transfers		(8,915)	258	(8,657)	21,844
Transfers		-	-	-	-
Excess of Receipts over Payments		<u><u>(8,915)</u></u>	<u><u>258</u></u>	<u><u>(8,657)</u></u>	<u><u>21,844</u></u>

The Isla Parishes
Statement of Balances as at 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		107,855	2,347	110,202	88,358
Movement in year:					
Excess (Shortfall) of Receipts over Payments		(8,915)	258	(8,657)	21,844
Bank & deposit balances carried forward		<u>98,940</u>	<u>2,605</u>	<u>101,545</u>	<u>110,202</u>
<u>Investments at Market Value</u>					
(cost £34,236)		<u>149,579</u>	<u>-</u>	<u>149,579</u>	<u>135,109</u>
<u>Assets</u>					
Gift Aid Receivable		<u>2,799</u>	<u>224</u>	<u>3,023</u>	<u>1,046</u>
<u>Liabilities</u>					
Electricity		1,900		1,900	-
Independent Examiner's fee	tba		-	tba	<u>150</u>

The accounts were approved by the Kirk Session on 15th June 2025.

For and on behalf of the Kirk Session



The Isla Parishes
Notes to the 2024 Accounts

1. Trustee Remuneration and Related Party Transactions

During the year, the following payments were made to trustees:

Name of Trustee

████████████████████

Minister £3,379 Council Tax/Travel/Telephone

No other charity trustee or person related to them received remuneration or expenses during the year.

2. Movements in Funds

	At 1st Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
General Fund	107,855	29,809	(38,724)	-	98,940
Restricted Funds					
Benevolent Fund	-	1,913	(1,655)	-	258
Organ Fund	1,450	-	-	-	1,450
Knitivity Fund	144	-	-	-	144
Defibrillator Fund	481	-	-	-	481
Upkeep of Nicol's Grave	153	-	-	-	153
Upkeep of Hay Burial Ground	119	-	-	-	119
	<u>2,347</u>	<u>1,913</u>	<u>(1,655)</u>	<u>-</u>	<u>2,605</u>
Total Funds	<u>110,202</u>	<u>31,722</u>	<u>(40,379)</u>	<u>-</u>	<u>101,545</u>

Purposes of Restricted Funds

Benevolent Fund	To allow for the collection/distribution of funds to third parties
Organ Fund	For the upkeep of the church organ
Knitivity Fund	To provide funds for the Knitivity group's materials
Defibrillator Fund	To provide and maintain a defibrillator at the church
Nicol's Grave & Hay Burial Ground	For the upkeep of family graves

Purposes of Unrestricted Funds

These funds constitute the Isla Parishes' reserves

3. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
WFO Scheme (non Gift Aid)	700	-	700	1,180
Gift Aid Donations	9,375	-	9,375	8,701
Tax Recovered on Gift Aid Donations	2,572	415	2,987	2,946
Ordinary Offerings (Open Plate)	4,008	-	4,008	3,930
Other Offerings, Donations etc	2,121	-	2,121	-
TOTAL DONATIONS	<u>18,776</u>	<u>415</u>	<u>19,191</u>	<u>16,757</u>

4. Analysis of Payments	Unrestricted	Restricted	Total 2024	Total 2023
	Funds 2024	Funds 2024		
	£	£	£	£
Costs of generating funds				
Fundraising expenses	511	-	511	-
	<u>511</u>	<u>-</u>	<u>511</u>	<u>-</u>
Charitable activities				
Giving to Grow	4,581	-	4,581	10,093
Presbytery dues	526	-	526	604
Minister's travel expenses	1,075	-	1,075	1,359
Minister's telephone	775	-	775	678
Pulpit Supply	261	-	261	267
Other staff costs - Organist	345	-	345	445
Fabric repairs & maintenance	24,008	-	24,008	14,472
Council Tax and water charges	1,530	-	1,530	1,194
Heat and light	1,101	-	1,101	1,005
Insurance	1,566	-	1,566	1,517
Cleaning	563	-	563	507
Hire of Premises	-	-	-	-
Donations	-	-	-	-
Organ maintenance	-	-	-	-
General expenses	337	-	337	436
Outreach expenses	-	-	-	850
Books, Bibles and Leaflets	275	-	275	174
Life and Work expenditure	84	-	84	84
Defibrillator fund expenditure	-	-	-	-
Special collections for third parties	-	1,655	1,655	1,445
Upkeep of Nicol and Hay graves	-	-	-	-
Computer	-	-	-	-
Admin costs	1,036	-	1,036	1,048
	-	-	-	-
	<u>38,063</u>	<u>1,655</u>	<u>39,718</u>	<u>36,178</u>
Governance costs				
Independent examiner's fees	150	-	150	150
TOTAL PAYMENTS	<u>38,724</u>	<u>1,655</u>	<u>40,379</u>	<u>36,328</u>

5. 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 stipend 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 of service) was £38,884.

6. Collections for Third Parties

	2024	2023
	£	£
Tayside Therapy Centre	485	214
SCAA	485	213
St Francis Hospital	235	213
David Nott Foundation	350	-
TearFund	-	565
Poppy Scotland	50	40
Blythswood	50	-
	<u>1,655</u>	<u>1,245</u>

The Isla Parishes

Appendix 1

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

CONSOLIDATED FABRIC ACCOUNTS

2024

2023

£

£

Consolidated Fabric Fund - Capital (56)

Credit balance as at 31st December	Cost	<u>55,851</u>	<u>55,851</u>
	Market Value	<u>69,760</u>	<u>67,684</u>
Invested in:			
Deposit Fund	£36,017		
Growth Fund	3597 units cost £3.17		
Income Fund	976 units cost £8.64		

Consolidated Fabric Fund - Revenue (50)

Credit balance as at 31 December	<u>4,235</u>	<u>1,461</u>
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