

# Urray & Strathconon Free Church of Scotland

Scotland · Charity number SC038130

## Details

Status Active

Legal form Unincorporated association

Part of Free Church Of Scotland (SC012925)

Registered 2007-04-26

Register [View on the OSCR register](#)

## Contact

Address Braikley  
Tulloch Avenue  
Dingwall  
Ross-Shire  
Ross-Shire  
IV15 9TU

## 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 Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

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

**Objectives:** The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

## Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £82,765 | £80,829     | -      | 1         |
| 2024-12-31 | £80,461 | £89,411     | -      | 1         |
| 2023-12-31 | £86,578 | £97,518     | -      | 2         |
| 2022-12-31 | £66,930 | £65,344     | -      | 1         |
| 2021-12-31 | £68,668 | £64,709     | -      | 1         |
| 2020-12-31 | £69,287 | £87,821     | -      | 1         |

**Urray & Strathconon Free Church of Scotland**

Scotland - Charity number SC038130

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# Accounts

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*Scottish Charity No. SC038130*



**Urray and Strathconon  
Free Church of Scotland**

**Trustees' Report and Financial Statements**  
*For the Year Ended 31 December 2025*

# Urray & Strathconon Free Church of Scotland

## Contents of the Financial Statements *for the year ended 31 December 2025*

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# Urray & Strathconon Free Church of Scotland

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## Church Information

### Trustees

A list of active Trustees during 2025 is provided in the Trustees' Report on Page 3.

### Postal Address

West Road  
Muir of Ord  
Ross-shire  
IV6 7TD

**Tel:** 01463 871223

**www.**[muirfordfreechurch.co.uk](http://muirfordfreechurch.co.uk)

### Church Buildings

Urray Free Church  
West Road  
Muir of Ord  
IV6 7TD

### Bankers

Royal Bank of Scotland

### Solicitors

Balfour & Manson  
54 – 66 Frederick St  
Edinburgh  
EH2 1LS

### Independent Examiners

Callum Macdonald MCIBS  
2 Miller Gardens  
Inverness

# Urray & Strathconon Free Church of Scotland

## Report of the Trustees

---

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

### Status of Charity and Governing Document

Urray & Strathconon Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038130).

### Aims and Affiliation

Urray & Strathconon Free Church of Scotland is a congregation of the Free Church of Scotland working towards the common aims set out below. It is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church. The document is available on request from the Free Church of Scotland, 15 North Bank St., The Mound, Edinburgh, EH1 2LS.

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as one in London and four in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a seminary in Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church. The principal activity of the Church is the conduct of public worship and associated matters in the context of local congregations.

Dating from 1843 but with its roots in the Reformation, the Free Church of Scotland owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The congregation is authorised by the Church to have a minister paid from central funds of the Church.

The church building and the minister's manse are the property of the congregation and are held under the Church's model trust deed.

### **Trustees and Office Bearers**

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight. The Deacons Court is composed of elected Elders along with elected Deacons, and oversees financial and property matters. Under Charity Law, the Deacons' Court are deemed to be the trustees of the congregation as those with responsibility for day to day management and control. This is distinct from the role of property congregational trustees who are responsible only for holding property in trust.

The members of the Deacons Court (the Trustees) who served during the year were as follows:-

#### ***Urray & Strathconon Deacons Court***

*Elders* M MacLeod, D MacAskill, R C Urquhart, J R Macleod, J Macdonald

*Deacons* J A Morrison, J M Martin, M Morrison, C Angus.

*Minister* Rev G Martin

### **Congregational Trustees**

For holding Property at Urray & Strathconon: -

M MacLeod, D Macaskill, R C Urquhart, J R Macleod, J Macdonald

# Urray & Strathconon Free Church of Scotland

## Report of the Trustees

### Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

### Activities and Achievements

During the year the congregation met regularly during certain periods for public worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the National Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year include the following: -

In relation to **congregational activities** as opportunities allowed:

- Mother and Toddlers Group and Community Youth Club
- Christianity Explored course
- Regular weekly meetings for Bible teaching, prayer and worship
- Children's Sunday Club
- Support of Missions and Christian aid organisations
- Church Hall used by community groups

In relation to **congregational funding**:

- Donations from church members via weekly offerings and Gift Aid donations.
- Recovery of tax paid via Gift Aid from HMRC

### Reserves

#### *Results for the year*

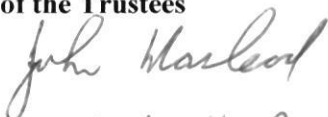
A surplus of £1,935 was recorded at the year end, but as £2,950 of the year's income was specifically to fund building renovation work which has still to proceed, we have to view the position for the year as a loss of £1,014 in our unrestricted income/expenditure. Core income for the year is 9% higher than 2024 which is a positive outcome but nevertheless insufficient to meet our costs for the year.

The church held cash funds amounting to £18,772 at the year end. That consisted of a General Fund amounting to £6,003, designated Club funds of £1,727, a designated Fabric Fund with a balance of £7,452 with a further £3,590 in restricted funds.

The trustees are satisfied with the level of reserves retained by the charity.

### On behalf of the Trustees

Trustee



Dated: ...

2 MARCH 2026

# Urray & Strathconon Free Church of Scotland

## Report of the Independent Examiners to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 5 to 7.

### 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 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 Examiners' 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 Regulationshave 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          | Callum Macdonald            |
| Qualification | MCIBS                       |
| Address       | 2 Miller Gardens, Inverness |
| Date          | 9/2/2026                    |



# Urray & Strathconon Free Church of Scotland

## Notes to the Financial Statements *for the year ended 31 December 2025*

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### 1. Accounting Policies

#### ***Accounting Convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

#### ***Basis of financial statements***

The financial statements have been prepared on a Receipts & Payments basis.

#### **Fixed Assets**

The Manse is valued on a historical basis which may not necessarily reflect current market value.

#### **Statement of Balances**

For the purpose of the Statement of Balances as shown on page 8, funds are defined as follows:

**Unrestricted** funds comprise income received for the objects of the church without further specified purpose and are available as general funds.

**Designated** funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

**Restricted** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

**Urray & Strathconon Free Church of Scotland - SC038130**

**Receipts and Payments Account**

**For the period from 01 January 2025 to 31 December 2025**

|                                                                 | General        | Designated   | Restricted     | Total          | Prior year     |
|-----------------------------------------------------------------|----------------|--------------|----------------|----------------|----------------|
| <b>Receipts</b>                                                 |                |              |                |                |                |
| Voluntary Income                                                | 78,360         | —            | 2,950          | 81,310         | 76,257         |
| Activities for Generating Funds                                 | 1,455          | —            | —              | 1,455          | 1,860          |
| Incoming Resources from Charitable Activities                   | —              | —            | —              | —              | 1,905          |
| Investment Income                                               | —              | —            | —              | —              | 438            |
| Other Incoming Resources                                        | —              | —            | —              | —              | —              |
| <b>Total receipts</b>                                           | <b>79,815</b>  | <b>—</b>     | <b>2,950</b>   | <b>82,765</b>  | <b>80,461</b>  |
| <b>Payments</b>                                                 |                |              |                |                |                |
| Charitable Activities                                           | 80,829         | —            | —              | 80,829         | 89,411         |
| Cost of Generating Voluntary Income                             | —              | —            | —              | —              | —              |
| <b>Total payments</b>                                           | <b>80,829</b>  | <b>—</b>     | <b>—</b>       | <b>80,829</b>  | <b>89,411</b>  |
| <b>Surplus for the year</b>                                     | <b>(1,014)</b> | <b>—</b>     | <b>2,950</b>   | <b>1,935</b>   | <b>(8,950)</b> |
| <b>Transfers</b>                                                |                |              |                |                |                |
| Gross transfers between funds - in                              | —              | —            | —              | —              | —              |
| Gross transfers between funds - out                             | —              | —            | —              | —              | —              |
| <b>Excess of receipts over payments before other gains /...</b> | <b>(1,014)</b> | <b>—</b>     | <b>2,950</b>   | <b>1,935</b>   | <b>(8,950)</b> |
| <b>Net movement in funds after transfers</b>                    | <b>(1,014)</b> | <b>—</b>     | <b>2,950</b>   | <b>1,935</b>   | <b>(8,950)</b> |
| <b>Reconciliation of funds</b>                                  |                |              |                |                |                |
| <b>Total funds brought forward</b>                              | <b>7,017</b>   | <b>9,178</b> | <b>294,640</b> | <b>310,837</b> | <b>319,787</b> |
| <b>Total funds carried forward</b>                              | <b>6,003</b>   | <b>9,178</b> | <b>297,590</b> | <b>312,772</b> | <b>310,837</b> |
| <b>Represented by</b>                                           |                |              |                |                |                |
| <b>Unrestricted</b>                                             |                |              |                |                |                |
| General fund                                                    | 6,003          | —            | —              | 6,003          | 7,017          |
| <b>Designated</b>                                               |                |              |                |                |                |
| Fabric Fund                                                     | —              | 7,452        | —              | 7,452          | 7,452          |
| Friday Zone                                                     | —              | —            | —              | —              | —              |
| JAM Club                                                        | —              | —            | —              | —              | —              |
| LIFT                                                            | —              | 125          | —              | 125            | 125            |
| Noah's Ark Tots MT                                              | —              | 1,166        | —              | 1,166          | 1,166          |
| WFM                                                             | —              | —            | —              | —              | —              |
| Youth Club                                                      | —              | 435          | —              | 435            | 435            |
| <b>Restricted</b>                                               |                |              |                |                |                |
| Benevolent Fund                                                 | —              | —            | 500            | 500            | 500            |
| Fabric Fund                                                     | —              | —            | —              | —              | —              |
| Fixed Asset Fund                                                | —              | —            | 294,000        | 294,000        | 294,000        |
| No 2 Acct                                                       | —              | —            | 2,950          | 2,950          | —              |
| Special Appeals                                                 | —              | —            | 140            | 140            | 140            |

There may be minor discrepancies in the totals if the pence are not being shown

## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 16,197                             | 640                              |                                            |                                           | 16,837                               | 25,787                            |
|               | Surplus / (deficit) shown on receipts and payments account | (1,015)                            | 2,950                            |                                            |                                           | 1,935                                | (8,950)                           |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 15,182                             | 3,590                            | -                                          | -                                         | 18,772                               | 16,837                            |

(Agree balances with receipts and payments account(s))

|                | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

|                 | Details        | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|----------------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets | Manse and land | Restricted                  |                                     | 294,000                                      | 294,000                   |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                | Total                       | -                                   | 294,000                                      | 294,000                   |

|                | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         | Total                           | -                          | -                         |

|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         | Total                           | -                                     | -                         |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

|                                                                                     |              |        |
|-------------------------------------------------------------------------------------|--------------|--------|
|  | JOHN MACLEOD | 2/3/26 |
|                                                                                     |              |        |

**Urray & Strathconon Free Church of Scotland**

Scotland - Charity number SC038130

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# Accounts

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*Scottish Charity No. SC038130*



## **Urray and Strathconon Free Church of Scotland**

**Trustees' Report and Financial Statements**  
*For the Year Ended 31 December 2024*



# Urray & Strathconon Free Church of Scotland

**Contents of the Financial Statements** *for the year ended 31 December 2024*

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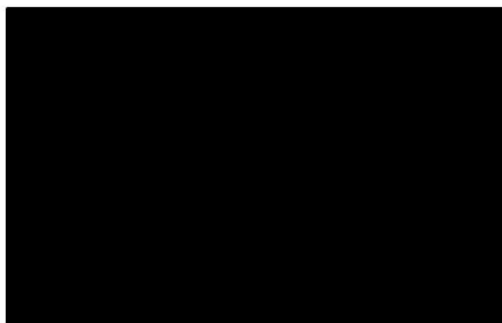
# Urray & Strathconon Free Church of Scotland

## Church Information

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### Trustees

A list of active Trustees during 2024 is provided in the Trustees' Report on Page 3.



### Church Buildings

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West Road  
Muir of Ord  
IV6 7TD

### Bankers

Royal Bank of Scotland  
Dingwall.

### Solicitors

Balfour & Manson  
54 – 66 Frederick St  
Edinburgh  
EH2 1LS

### Independent Examiners





# Urray & Strathconon Free Church of Scotland

## Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

### Status of Charity and Governing Document

Urray & Strathconon Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038130).

### Aims and Affiliation

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The Free Church of Scotland currently has over 100 congregations in Scotland, as well as one in London and four in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a seminary in Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church. The principal activity of the Church is the conduct of public worship and associated matters in the context of local congregations.

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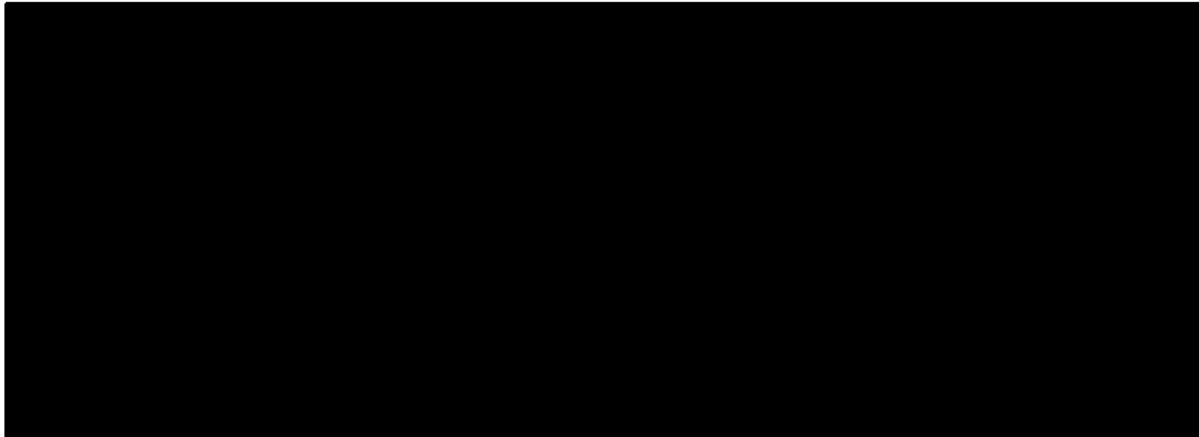
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### **Trustees and Office Bearers**

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The members of the Deacons Court (the Trustees) who served during the year were as follows:-





# Urray & Strathconon Free Church of Scotland

## Report of the Trustees

### Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

### Activities and Achievements

During the year the congregation met regularly during certain periods for public worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the National Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year include the following: -

In relation to **congregational activities** as opportunities allowed:

- Mother and Toddlers Group and community Youth Club
- Regular weekly meetings for Bible teaching, prayer and worship
- Children's Sunday Club
- Support of Missions and Christian aid organisations
- Church Hall used by community groups

In relation to **congregational funding**:

- Donations from church members via weekly offerings and Gift Aid donations.
- Support for mission within the denomination.
- Recovery of tax paid via Gift Aid from HMRC

### Reserves

#### *Results for the year*

A deficit of £8,950 was recorded at the year end, mainly as a result of c £10K being spent on works on the church, hall and manse. Core income for the year is broadly similar to the previous year when anomalies are factored out of the figures.

The church held cash funds amounting to £16,837 at the year end. That consisted of a General Fund amounting to £7,018, designated Club funds of £1,727, a designated Fabric Fund with a balance of £7,452 with a further £640 in restricted funds.

The trustees are satisfied with the level of reserves retained by the charity.

### On behalf of the Trustees

Trustee



Dated: ...

16 April 2025



# Urray & Strathconon Free Church of Scotland

## Report of the Independent Examiners to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 5 to 7.

### 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

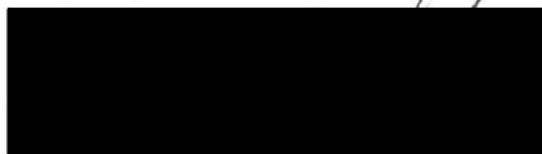
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### Independent Examiners' Statement

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 Regulationshave 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



Qualification

MCIBS

Address

2 Miller Gardens, Inverness

Date

21 / 2 / 2025



## Section B Statement of balances

| Categories                                             | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------------------------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds                                          | Cash and bank balances at start of year                    | 25,147                             | 640                              |                                            |                                           | 25,787                               | 36,727                            |
|                                                        | Surplus / (deficit) shown on receipts and payments account | (8,950)                            |                                  |                                            |                                           | (8,950)                              | (10,940)                          |
|                                                        |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                                                        |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                                                        | Cash and bank balances at end of year                      | 16,197                             | 640                              | -                                          | -                                         | 16,837                               | 25,787                            |
| (Agree balances with receipts and payments account(s)) |                                                            |                                    |                                  |                                            |                                           |                                      |                                   |

| Categories     | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

| Categories      | Details        | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|----------------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets | Manse and land | Restricted                  |                                     | 294,000                                      | 294,000                   |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                |                             |                                     |                                              |                           |
|                 |                | Total                       | -                                   | 294,000                                      | 294,000                   |

| Categories     | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         | Total                           | -                          | -                         |

| Categories                | Details | Fund to which liability relates | Amount due<br>(estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|------------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                          |                           |
|                           |         |                                 |                                          |                           |
|                           |         |                                 |                                          |                           |
|                           |         | Total                           | -                                        | -                         |

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

|  |  |  |         |
|--|--|--|---------|
|  |  |  | 16/4/25 |
|  |  |  |         |



**Urray & Strathconon Free Church of Scotland - SC038130**

**Receipts and Payments Account**

**For the period from 01 January 2024 to 31 December 2024**

|                                                                  | General        | Designated     | Restricted     | Total          | Prior year      |
|------------------------------------------------------------------|----------------|----------------|----------------|----------------|-----------------|
| Receipts                                                         |                |                |                |                |                 |
| Voluntary Income                                                 | 75,907         | 230            | 120            | 76,257         | 83,056          |
| Activities for Generating Funds                                  | 1,860          | —              | —              | 1,860          | 2,280           |
| Incoming Resources from Charitable Activities                    | 405            | 1,500          | —              | 1,905          | 500             |
| Investment Income                                                | 438            | —              | —              | 438            | 741             |
| Other Incoming Resources                                         | —              | —              | —              | —              | —               |
| <b>Total receipts</b>                                            | <b>78,611</b>  | <b>1,730</b>   | <b>120</b>     | <b>80,461</b>  | <b>86,578</b>   |
| Payments                                                         |                |                |                |                |                 |
| Charitable Activities                                            | 88,451         | 959            | —              | 89,411         | 97,518          |
| Cost of Generating Voluntary Income                              | —              | —              | —              | —              | —               |
| <b>Total payments</b>                                            | <b>88,451</b>  | <b>959</b>     | <b>—</b>       | <b>89,411</b>  | <b>97,518</b>   |
| <b>Surplus for the year</b>                                      | <b>(9,840)</b> | <b>770</b>     | <b>120</b>     | <b>(8,950)</b> | <b>(10,940)</b> |
| Transfers                                                        |                |                |                |                |                 |
| Gross transfers between funds - in                               | 10,870         | 500            | —              | 11,370         | —               |
| Gross transfers between funds - out                              | (500)          | (10,750)       | (120)          | (11,370)       | —               |
| <b>Excess of receipts over payments before other gains / ...</b> | <b>529</b>     | <b>(9,479)</b> | <b>—</b>       | <b>(8,950)</b> | <b>(10,940)</b> |
| <b>Net movement in funds after transfers</b>                     | <b>529</b>     | <b>(9,479)</b> | <b>—</b>       | <b>(8,950)</b> | <b>(10,940)</b> |
| Reconciliation of funds                                          |                |                |                |                |                 |
| <b>Total funds brought forward</b>                               | <b>6,488</b>   | <b>18,658</b>  | <b>294,640</b> | <b>319,787</b> | <b>330,727</b>  |
| <b>Total funds carried forward</b>                               | <b>7,017</b>   | <b>9,178</b>   | <b>294,640</b> | <b>310,837</b> | <b>319,787</b>  |
| Represented by                                                   |                |                |                |                |                 |
| Unrestricted                                                     |                |                |                |                |                 |
| General fund                                                     | 7,017          | —              | —              | 7,017          | 6,488           |
| Designated                                                       |                |                |                |                |                 |
| Fabric Fund                                                      | —              | 7,452          | —              | 7,452          | 17,452          |
| Friday Zone                                                      | —              | —              | —              | —              | —               |
| JAM Club                                                         | —              | —              | —              | —              | —               |
| LIFT                                                             | —              | 125            | —              | 125            | 125             |
| Noah's Ark Tots MT                                               | —              | 1,166          | —              | 1,166          | 645             |
| WFM                                                              | —              | —              | —              | —              | —               |
| Youth Club                                                       | —              | 435            | —              | 435            | 435             |
| Restricted                                                       |                |                |                |                |                 |
| Benevolent Fund                                                  | —              | —              | 500            | 500            | 500             |
| Fabric Fund                                                      | —              | —              | —              | —              | —               |
| Fixed Asset Fund                                                 | —              | —              | 294,000        | 294,000        | 294,000         |
| No 2 Acct                                                        | —              | —              | —              | —              | —               |
| Special Appeals                                                  | —              | —              | 140            | 140            | 140             |

There may be minor discrepancies in the totals if the pence are not being shown



# Urray & Strathconon Free Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2024

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### 1. Accounting Policies

#### *Accounting Convention*

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

#### *Basis of financial statements*

The financial statements have been prepared on a Receipts & Payments basis.

#### **Fixed Assets**

The Manse is valued on a historical basis which may not necessarily reflect current market value.

#### **Statement of Balances**

For the purpose of the Statement of Balances as shown on page 8, funds are defined as follows:

**Unrestricted** funds comprise income received for the objects of the church without further specified purpose and are available as general funds.

**Designated** funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

**Restricted** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

