

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

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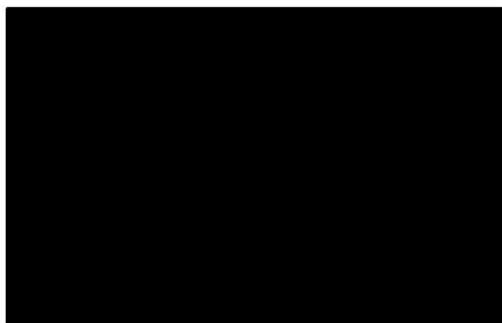


Urray & Strathconon Free Church of Scotland

Church Information

Trustees

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



Church Buildings

Urray Free Church
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

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, [REDACTED]

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.

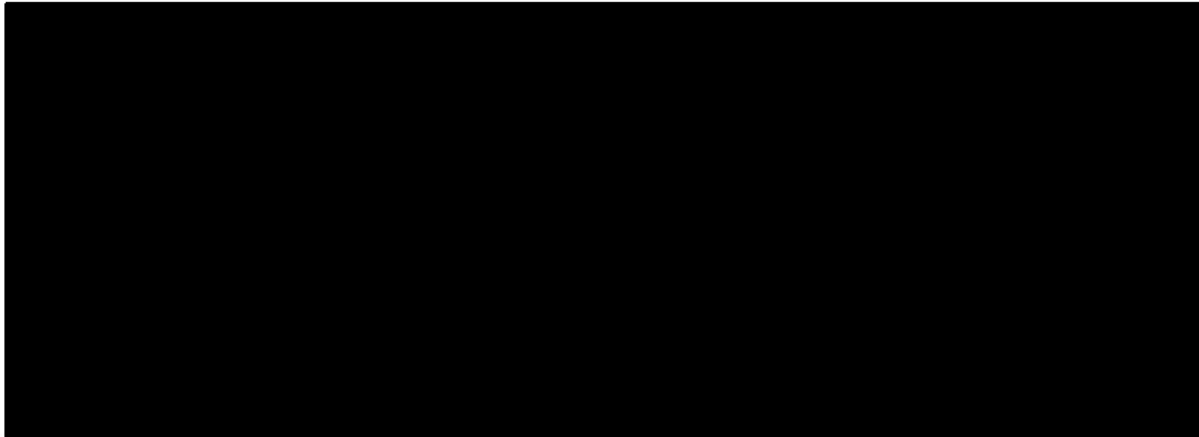
The church building and the minister's manse are the property of the congregation and are held under the Church's model trust deed.



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 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

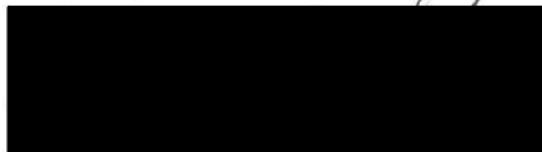
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual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



Qualification

MCIBS

Address

2 Miller Gardens, Inverness

Date

21 / 2 / 2025

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period 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))

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year 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 to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature

Print Name

Date of approval

[Redacted Signature]			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	—	—	—	—	—
Total receipts	78,611	1,730	120	80,461	86,578
Payments					
Charitable Activities	88,451	959	—	89,411	97,518
Cost of Generating Voluntary Income	—	—	—	—	—
Total payments	88,451	959	—	89,411	97,518
Surplus for the year	(9,840)	770	120	(8,950)	(10,940)
Transfers					
Gross transfers between funds - in	10,870	500	—	11,370	—
Gross transfers between funds - out	(500)	(10,750)	(120)	(11,370)	—
Excess of receipts over payments before other gains / ...	529	(9,479)	—	(8,950)	(10,940)
Net movement in funds after transfers	529	(9,479)	—	(8,950)	(10,940)
Reconciliation of funds					
Total funds brought forward	6,488	18,658	294,640	319,787	330,727
Total funds carried forward	7,017	9,178	294,640	310,837	319,787
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

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.

