

Scottish Charity Number SC038141

POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

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CHURCH INFORMATION

TRUSTEES

A list of the active trustees during 2024 is provided in the Trustees Report on page 3.

CHURCH ADDRESSES

Seafront, Aultbea
Riverside, Poolewe

CLERK

[REDACTED]

TREASURER

[REDACTED]

BANKERS

Bank of Scotland
Gairloch
IV21 2BE

INDEPENDENT EXAMINER

[REDACTED]

POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES REPORT

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

Poolewe and Aultbea Free Church of Scotland is established by Constitution and registered as Scottish Charity Number SC038141.

Aims and Affiliation

The Free Church of Scotland currently has around 100 congregations in Scotland as well as two in London and five in North America plus sister churches founded by mission work in India, Peru and South Africa. The church also has a full time degree awarding college in the heart of Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the Church.

Dating from 1843, but with its roots in the Reformation, the Church owes its distinctive title to its historic struggle to remain 'free' from State interference in its internal affairs. It has close and active relations with many Reformed churches of Jesus Christ throughout the world and stands 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 Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is an explanatory document that sets out the origins of the church and gives the historical background to the Church coming into being in 1843 as well as listing the documents that are embodied in its constitution.

Poolewe and Aultbea Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims set out above. The congregation is authorised to have a minister paid from the central funds of the Church.

The church buildings and minister's manse are the property of the congregation and held in trust by locally elected trustees.

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, whilst the Deacons' Court, composed of Kirk Session members plus

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TRUSTEES REPORT (continued)

elected deacons, oversees the financial and property matters. Under Charity Law, the Deacons' Court are deemed to be the trustees of the congregation as those with responsibility for the 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 Deacon's Court (the Trustees) who served during the year were as follows:

Elders -

Deacons -

Minister -



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, 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 elders or deacons.

Activities

The principal activities of the congregation are the conducting of public worship on the Lord's Day, midweek meetings, youth fellowship and regular visits to and conducting of worship in the Isle View Nursing Home, Bible studies and other meetings of fellowship and the running of a community youth club.

Results for the year

There was a deficit for the year of £46,940 (2023 Surplus, £42,694) and at the year end the church held funds amounting to £0,663 (2023, £67,603). The deficit for this year arises mainly from paying the costs of the Poolewe Church refurbishment. The operating deficit for the year was £3,392.

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TRUSTEES REPORT (continued)

Reserves

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

On behalf of the Trustees

Trustee

Dated

POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

REPORT OF INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

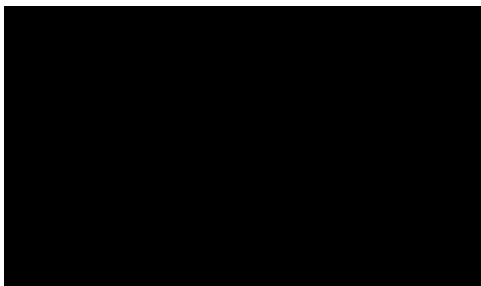
In the course of my examination, no matter has come to our attention

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.



POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

RECEIPTS AND PAYMENTS ACCOUNT

	Note	General Fund £	Fabric Fund £	Total 2024 £	Total 2023 £
RECEIPTS					
Offerings and donations		29,575	35,820	65,395	69,840
Tax recoverable		19,636	-	19,636	13,175
Other income	2	31,187	17,816	49,003	62,979
Total receipts		80,398	53,636	134,034	145,812
PAYMENTS					
Relating to charitable activities					
Remittances to Central Funds		44,359	-	44,359	42,026
Pulpit supply & communion expenses		1,730	-	1,730	1,350
Minister's expenses		1,838	878	2,716	3,628
Insurance and Council Tax		2,675	6,852	9,527	9,201
Heat and Light		13,963	816	14,779	10,396
Repairs and renewals	3	-	29,510	29,510	5,725
Donations		916	-	916	1,999
Presbytery Dues		1,560	-	1,560	840
Sundry expenses	4	22,608	29,587	52,195	25,711
Equipment		-	23,682	23,682	1,892
Independent Examiner's fee		-	-	-	350
Total payments		89,649	91,325	180,974	103,118
Surplus/(Deficit) for year		(9,251)	(37,689)	(46,940)	42,694
Transfers between Funds		12,906	(12,906)	-	-
Net movement in funds		3,655	(50,595)	(46,940)	42,694
Opening balance		4,560	63,043	67,603	24,909
Closing balance		8,215	12,448	20,663	67,603

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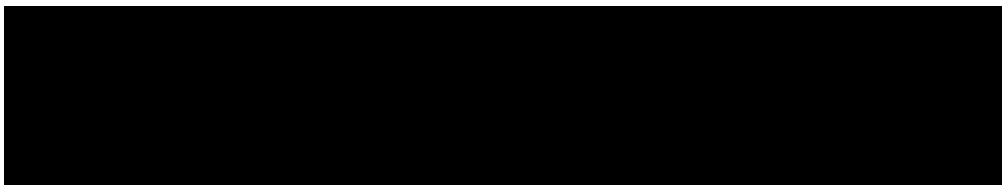
**TRUSTEES REPORT AND FINANCIAL STATEMENTS
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STATEMENT OF BALANCES

	2024	2023
	£	£
Bank and cash in hand		
Opening balance	42,603	24,909
Movement in year	(21,940)	17,694
Closing balance	20,663	42,603
Loan (Interest free, repaid on 23 September 2024)	-	25,000
Total of monetary assets held	20,663	67,603
Represented by		
Reserves		
General funds	8,215	4,560
Fabric fund	12,448	63,043
	20,663	67,603

Approved by the Trustees on
and signed on their behalf by

2025



POOLEWE AND AULTBEA FREE CHURCH OF SCOTLAND

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

1 Basis of Preparation and assessment of going concern

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Funds

The following definitions apply to the funds of the charity:

The Unrestricted General Fund comprises all voluntary income including grants and legacies that have been received for the objects of the church without further specified purpose and are available as General Funds.

Restricted Funds (the Fabric Fund) comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects.

2 Analysis of other income

	2024	2023
	£	£
Grant for Family & Youth worker	10,000	10,000
Family & youth worker donations	4,632	5,631
Women for Mission	-	-
Minibus hires	596	898
Loan received	-	25,000
Insurance claim refund	2,588	-
Property refurbishment donations	31,187	21,450
	49,003	62,979

3 Analysis of repairs

	2024	2023
	£	£
Church	-	5,595
Manse	3,507	130
Poolewe church refurbishment	26,003	-
	29,510	5,725

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 Analysis of sundry expenses

	2024	2023
	£	£
Books and magazines	491	853
Family & youth worker	15,498	17,647
Grass cutting	788	615
Website hosting	583	90
Sunday School and Holiday Club	1,340	425
Minibus running costs	2,687	2,385
Office expenses	4,235	3,615
Subscriptions	21	21
Cakes and meals	440	60
Hall rent	1,062	-
Loan repayment	25,050	-
	52,195	25,711

5 Trustee's remuneration and expenses

None of the trustees received either remuneration or expenses in their role as trustees during either this or the previous year. The minister was paid from the Free Church of Scotland central funds for his work as a minister and was reimbursed by the congregation for expenses incurred in that role.

6 Movement in funds

	Opening balance	Incoming resource	Resources expended	Movements between funds	Closing balance
All figures in £'s	£	£	£	£	£
Unrestricted funds					
General fund	4,560	80,398	(89,649)	12,906	8,215
Restricted funds					
Fabric fund	63,043	53,636	(91,325)	(12,906)	12,488
Total funds	67,603	134,034	(180,974)	-	20,663

The General Fund encompasses all income and expenditure relating to the primary activities of the church other than those for which funding is restricted. The Fabric Fund, which is a restricted fund, represents income and expenditure related to the fabric of the buildings and other assets of the congregation.