

# Glenelg & Arnisdale, Lochalsh & Glenshiel Free Church

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

# Glenelg & Arnisdale, Lochalsh & Glenshiel Free Church


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**Trustees**  
A list of active Trustees during 2024 is provided in the Trustees' Report on Page 2.



**Bankers**  
Royal Bank of Scotland PLC,  
Portree (A) Branch,  
Bank Street,  
Portree,  
Isle of Skye  
IV51 9BX.

**Church Address**  


**Independent Examiners**  


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

Glennelg & Arnisdale, Lochalsh & Glenshiel Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038152).

### 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, and 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, it 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 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 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 its constitution.

Glennelg & Arnisdale, Lochalsh & Glenshiel 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 within the Skye & Wester Ross Presbytery. It is now overseen by its own minister.

The Glennelg church building and the Ardelve manse are the property of the congregation and are held in trust by locally elected property trustees under the Church's Model Trust Deed.

### Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers) and the minister who oversees it. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Finance Committee, which comprises Kirk Session members plus personnel elected from within the congregation and by the congregation, oversees financial and property matters. Under Charity Law, members of the Finance Committee 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.

# Gleneig & Arnisdale, Lochalsh & Glenshiel Free Church

## 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 or other members of the Finance Committee). 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

The congregation continues to meet regularly for public worship and carry 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.

The Kirk Session continues to do their best to lead, grow, build up, encourage, pastor and serve the congregation. We were delighted to welcome [REDACTED] as our new minister this year after a prolonged vacancy.

The Finance Committee now takes care of the manse as it is used by our new minister and his family and continue to maintain the building. The Finance are currently exploring options for the Gleneig church building and site having recently acquired congregational permission to explore the sale of the property.

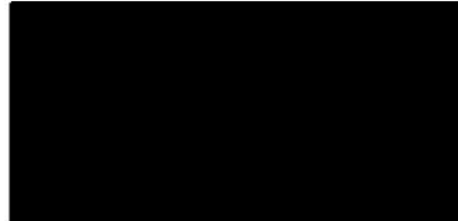
The congregation continue to move forward and review our Ministry Plan and to prayerfully seek ways of involving the entire congregation in the life and work of the church and ways to reach out with the gospel as a Healthy Gospel Church for our community. We have been blessed to see new members and attendants in the recent months.

### Reserves

#### Results for the year

As a result of a surplus for the year of £12,497 the church held unrestricted funds amounting to £51,518 at the year end. The trustees are satisfied with the level of reserves retained by the charity.

#### On behalf of the Trustees



Dated:

18th August

2025

# Glennelg & Arnisdale, Lochalsh & Glenshiel Free Church

## 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 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) (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.

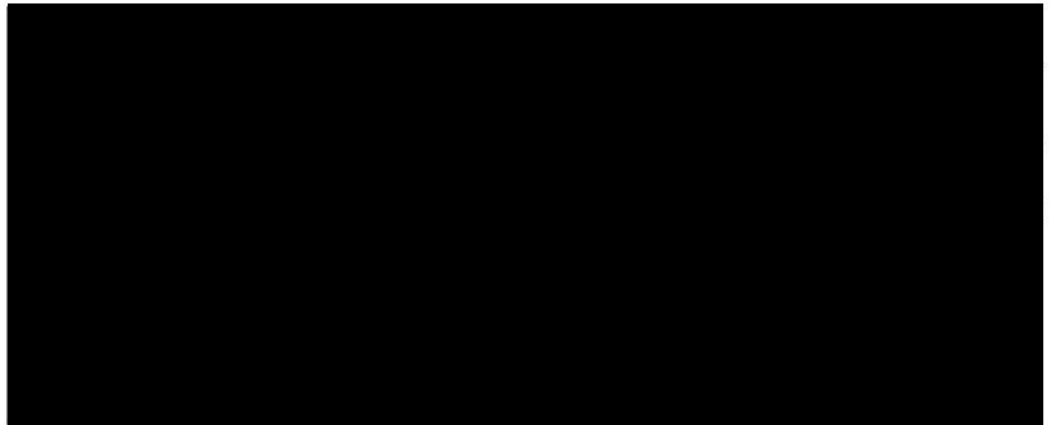
### Independent Examiners' Statement

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 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

2025

23 September

# Glenelg & Armisdale, Lochalsh & Glenshiel Free Church

## Receipts and Payments Accounts

For the year ended 31 December 2024

Receipts	Notes	Unrestricted Funds			Total
		General Fund	Designated Funds	Restricted Funds	
Free Will Offerings		25,161			25,161
Church Door Collections		1,187			1,187
Endowment Income		5,906		238	6,144
Gift Aid Tax Refunds		1,800			1,800
Ardeive Manse Rent		1,240	961		2,201
Designated Objects					
Clubs					
Interest		1,976		9,669	11,645
Donations		500			500
Other income (Stalking Lease + Parking)		2,000			2,000
<b>Total Receipts</b>		<b>39,770</b>	<b>961</b>	<b>9,907</b>	<b>50,638</b>
<b>Payments</b>					
<i>Payments for Charitable activities</i>					
Remittances to Central funds		17,700		238	17,938
Salary for Presbytery Worker					
Designated Objects Paid			705		705
Pulpit Supply & Communion Expenses		2,107			2,107
Minister's Expenses		2,762			2,762
Hall Hire		3,907			3,907
Holiday Club Expenses (excl Hall Hire)		373			373
Ardeive Manse Refurbishment / (Repairs)		7,290			7,290
Ardeive Manse Expenses		1,551			1,551
Church Magazines & Books		55			55
Presbytery Dues & Levies		490			490
Sundries		397			397
Accountancy & Admin Fees		566			566
<b>Total Payments</b>		<b>37,198</b>	<b>705</b>	<b>238</b>	<b>38,141</b>
<b>Surplus/(Deficit) for the year</b>		<b>2,572</b>	<b>256</b>	<b>9,669</b>	<b>12,497</b>
Transfers					
Net movement in funds after transfers		2,572	256	9,669	12,497
Total funds brought forward		48,690	-	273,707	322,397
Total funds carried forward		51,262	256	283,376	334,894
<b>Represented by:</b>					
<i>Unrestricted funds</i>		51,262			51,262
General Fund					
<i>Designated Funds</i>					
Retiring Collections to be Paid			256		256
<i>Restricted Funds</i>					
Endowments				2,303	2,303
Fabric Fund				2,770	2,770
Edinburgh Funds				278,303	278,303
<b>Totals</b>		<b>51,262</b>	<b>256</b>	<b>283,376</b>	<b>334,894</b>
					<b>322,397</b>

# Glenelg & Armisdale, Lochalsh & Glenshiel Free Church

## Statement of Balances

As at 31 December 2024

2024	2024	2023
£	£	£
Investments held at Cost	2,303	2,303
Bank & Cash in hand		
Opening balance	51,460	28,248
Transfer from Edinburgh		
Surplus/(Deficit) for the year	2,828	23,212
Closing balances	54,288	51,460
Funds Held at Central Office		
Opening balance	268,634	262,165
Transfer during year		
Movement in Year	9,669	6,469
Closing balance	278,303	268,634
Total of monetary assets held	334,894	322,397
Reserves		
Unrestricted funds	51,262	48,690
Designated funds	256	-
Restricted funds	283,376	273,707
	334,894	322,397
Statement of Assets held for Charitable purposes		
Properties		
Glenelg Church	8,137	8,137
Ardeive Manse	47,185	47,185
Armisdale Land	387	387
Total	55,709	55,709
Statement of Liabilities at 31st December 2024		
Invoices due for payment	241	-

Approved by the Trustees on 18<sup>th</sup> August 2025 and signed on their behalf by the undersigned:



**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 and payments basis.

***Fixed Assets***

A statement of the assets held is shown in the notes to the accounts. No depreciation has been applied as depreciation is a non-cash item and therefore should not be included in the receipts and payments account.

***Receipts and Payments Account***

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

**Unrestricted funds** comprise collections and other 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 chosen by the trustees for particular purposes.

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

# Glennig & Armisdale, Lochalsh & Glenshiel Free Church

## Notes to the Receipts and Payments Accounts

For the year ended 31 December 2024

### 2. Tangible Fixed Assets

#### Properties

Heritable Property	Fixtures & Fittings	Total
£	£	£
55,709	-	55,709
-	-	-
-	-	-
55,709	-	55,709

Cost  
At 1st January 2024  
Additions  
Disposals  
At 31st December 2024

#### Depreciation

No provision made for Depreciation

#### Net Book Value

At 31st December 2024  
At 31st December 2023

55,709	-	55,709
55,709	-	55,709

### 3. Investments (Endowments)

Congregation holds Share Pool Units

Market Value

2024	2023
£	£
2,303	2,303
13,242	11,676

### 4. Amounts Held by the Central Church

At 1st January 2024

Interest Credited

Appropriated to General Funds

At 31st December 2024

2024	2023
£	£
268,634	262,165
9,669	6,469
278,303	268,634

### 5. Transactions with Trustees

Building work (labour and materials) to the value of £2,795 was carried out by a trustee

6. Unrestricted funds	Balance at 01.01.24	Receipts	Payments	Transfers	Balance at 31.12.24
General Fund	48,690	39,770	(37,198)	-	51,262
Designated Fund	-	961	(705)	-	256
Total unrestricted funds	48,690	40,731	(37,903)	-	51,518

*Explanation of funds*

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

*The Designated Fund* represents money set aside by the Finance Committee for particular purposes.

7. Restricted funds	Balance at 01.01.24	Incoming resources	Resources expended	Transfers	Balance at 31.12.24
	£	£	£	£	£
Investments at Cost	2,303	238	(238)	2,303	
Building & Fabric Fund	2,770			2,770	
Edinburgh Funds	268,634	9,669			278,303
Total restricted funds	273,707	9,907	(238)	-	283,376

*Explanation of funds*

*Investments* - represents donations and bequests received specifically for the benefit of the congregations

*Fabric Fund* - represents collections, donations and monies received on the disposal of church properties

*Edinburgh Funds* - represents monies received on the disposal of church properties

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