

# Kinloch Free Church of Scotland

Scotland · Charity number SC038154

## Details

**Status** Active

**Legal form** Unincorporated association

**Part of** Free Church Of Scotland (SC012925)

**Registered** 2007-05-09

**Register** [View on the OSCR register](#)

## Contact

**Address** 33 Balallan  
Isle of Lewis  
HS2 9PN

**Website** <https://kinlochfc.org>

## 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:** Kinloch Free Church is a congregation of the Free Church of Scotland, a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The congregation is authorised by the church to have a minister paid from the central funds of the church. The congregation is within the Presbytery of the Western Isles and the property of the congregation is held under the Church's Model Trust Deed. The principal objectives of the Free Church of Scotland and this congregation are the public worship of God, and the spreading of the Gospel of Jesus Christ, the exercise of pastoral care and the provision of practical compassion for those in need. The principal activities of the congregation are the conduct of public worship on the Lord's Day, several prayer meetings throughout the week and Sabbath School held on the Lord's Day

**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

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

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £132,194 | £133,688    | -      | 0         |
| 2023-12-31 | £127,355 | £137,256    | -      | 0         |
| 2022-12-31 | £113,809 | £99,625     | -      | 0         |
| 2021-12-31 | £114,129 | £86,110     | -      | 1         |
| 2020-12-31 | £95,305  | £75,668     | -      | 0         |

**Kinloch Free Church of Scotland**

Scotland - Charity number SC038154

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# Accounts

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**Kinloch  
Free Church of Scotland**

Trustees' Report and Receipts and Payments account  
*Year Ended 31 December 2024*

**Charity No SC038154**

# Kinloch Free Church of Scotland

## **Contents of the Trustees' Report and Receipts and Payments Account** *for the year ended 31 December 2024*

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# Kinloch Free Church of Scotland

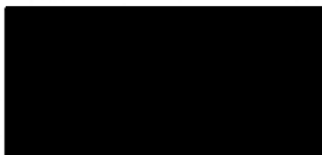
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## Church Information

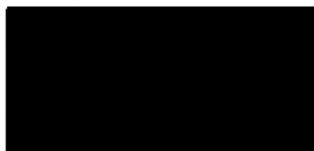
### Trustees

Kinloch Free Church became a registered Scottish Charity on 9 May 2007.  
It is registered under the name Kinloch Free Church of Scotland.  
The members of the Deacons' Court are the Trustees of the Charity.

### Contact Address



### Treasurer



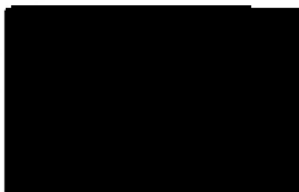
### Bankers

Bank of Scotland  
47 Cromwell Street  
Stornoway  
Isle of Lewis

### Solicitors

Balfour & Manson  
54-66 Frederick Street  
Edinburgh  
EH2 1LS

### Independent Examiner



# Kinloch 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

Kinloch Free Church of Scotland is established by Constitution. Kinloch Free Church became a registered Scottish Charity on 9 May 2007.

### Aims and Affiliation

Kinloch 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, 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 congregation is within the Western Isles Presbytery and is authorised by the Church to have a minister paid from the central funds of the Church.

The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected congregational trustees under the Church's Model Trust Deed

### Trustees and Office Bearers

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' Court). The Deacons' Court's specific function relates to the material and financial business of the congregation, whereas Elders are charged with the general and spiritual oversight of the congregations. (It is accepted practice for the Minister and Elders to also be in membership of the Deacons' Court). Under charity law the members of the Deacons' Court are deemed to be the Trustees of the Congregation. (This is distinct from the role of congregational trustees responsible only for holding property in trust).

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

*Minister*



*Elders*



*Deacons*

# Kinloch Free Church of Scotland

## Report of the Trustees

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### **Congregational Trustees for holding Property**

The Congregational Trustees for the holding Property who served during the year were:



### **Appointment of Trustees**

The Kirk session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process will also 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 responsibility as elder or deacon.

### **Achievements and Performance**

Two weekly Sabbath services are held in English, and Gaelic services are normally held on the second and fourth Sabbaths of the month, apart from during holiday periods. Prayer Meetings are held on a Wednesday and Saturday evening.

Communion Services were held in both March and September of this year.

The Congregational Annual General Meeting was held in June.

We have had a variety of guest speakers at Missionary and Fellowship Meetings including Dr Adam, India Village Ministries, Asia Link, Society for Distributing Hebrew Scriptures, Trinitarian Bible Society, Free Church Camps, and the Sudanese Reformed Church. Kinloch Free Church was allocated Oswestry Seniors in the 'Adopt a Camp' summer camp arrangement for which material support was provided.

Our Sunday School and Youth Fellowship continued through the year with a Creche available for those under school age during the morning service.

The Toddler Group meets on Tuesday afternoons in the Church extension.

Campaigners for Primary 1-7 pupils continued to meet in the Balallan Hall on a Monday evening. The Youth Club/Café for Primary 7 to Secondary 6 pupils continues to meet on a Friday evening during term time, also in the Balallan Hall and both run by volunteers.

The Food and Baby Bank continued to provide material support to those in the community who need it.

Numerous fabric projects were undertaken throughout the year, including the replacement of the above ground rainwater drainage system, painting of the exterior of the Church, and the erection of a new manse shed.

# Kinloch Free Church of Scotland

## Report of the Trustees

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### Financial review

#### ***Principal sources of funding***

The church receives its funding from church members and adherents by way of weekly offerings and Gift Aid donations.

#### ***Results for the year***

The receipts and payments account for the year is set out in pages 6 to 11.

The Statement of Balances on page 7 reflects a deficit of funds of £1,494 (2023 deficit £9,901). This has resulted in Total Funds held decreasing to £71,565 (2023 - £73,059).

At the 31st December 2024 the loan liability relating to the refurbishment of the church was £96,187 (2023 - £115,138), inclusive of accruing interest.

#### **Statement on Risk**

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

#### **On behalf of the Trustees**

Trustee



Dated:

11/06/25

# Kinloch Free Church of Scotland

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

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 11.

### **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) to (c) 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**

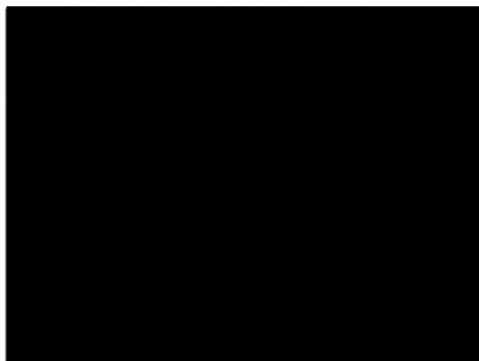
In the course of my examination, no matter has come to my attention

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 8 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.



Dated: 12.06. 2025

# Kinloch Free Church of Scotland

## Receipts and Payments Account

Year ended 31 December 2024

|                                                     |             | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2024<br>£    | Total<br>2023<br>£    |
|-----------------------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------|-----------------------|
| <b><u>Receipts</u></b>                              | <b>Note</b> |                                    |                                  |                       |                       |
| Voluntary Income                                    | 4           | 72,212                             | 50,036                           | 122,248               | 125,563               |
| Income from Charitable Activities                   | 5           | 301                                | 991                              | 1,292                 | 1,748                 |
| Bank & Deposit interest                             | 6           | -                                  | 954                              | 954                   | 44                    |
|                                                     |             | <u>72,513</u>                      | <u>51,981</u>                    | <u>124,494</u>        | <u>127,355</u>        |
| Other Income                                        |             | -                                  | -                                | -                     | -                     |
| Sale of Motor Vehicle                               |             | 7,700                              | -                                | 7,700                 | -                     |
| <b><u>Total Receipts</u></b>                        |             | <u>80,213</u>                      | <u>51,981</u>                    | <u>132,194</u>        | <u>127,355</u>        |
| <b><u>Payments</u></b>                              |             |                                    |                                  |                       |                       |
| Charitable activities                               | 7           | 69,242                             | 64,032                           | 133,274               | 136,860               |
| Governance costs                                    | 8           | 414                                | -                                | 414                   | 396                   |
| <b><u>Total Payments</u></b>                        |             | <u>69,656</u>                      | <u>64,032</u>                    | <u>133,688</u>        | <u>137,256</u>        |
| <b>Net Receipts/(Payments)<br/>before Transfers</b> |             | <b>10,557</b>                      | <b>(12,051)</b>                  | <b>(1,494)</b>        | <b>(9,901)</b>        |
| <b>Transfers</b>                                    |             | (470)                              | 470                              | -                     | -                     |
| <b>Surplus/(Deficit) for year</b>                   |             | <u><b>10,087</b></u>               | <u><b>(11,581)</b></u>           | <u><b>(1,494)</b></u> | <u><b>(9,901)</b></u> |

# Kinloch Free Church of Scotland

## Statement of Balances

At 31 December 2024

|                                            | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>  |                                    |                                  |                    |                    |
| Bank & Deposit balances<br>brought forward | 7,263                              | 65,796                           | 73,059             | 82,960             |
| <b><u>Movement in year:</u></b>            |                                    |                                  |                    |                    |
| Surplus/(Deficit) for the year             | 10,087                             | (11,581)                         | (1,494)            | (9,901)            |
| Bank & Deposit balances<br>carried forward | <u>17,350</u>                      | <u>54,215</u>                    | <u>71,565</u>      | <u>73,059</u>      |

### **Additional Information**

#### **Fixed Assets**

|                    |  |         |         |         |
|--------------------|--|---------|---------|---------|
| Heritable Property |  | 388,730 | 388,730 | 409,190 |
| Motor Vehicle      |  |         | -       | 10,000  |

#### **Current Assets**

|                 |              |              |              |              |
|-----------------|--------------|--------------|--------------|--------------|
| Gift aid Debtor | <u>2,728</u> | <u>1,168</u> | <u>3,896</u> | <u>3,450</u> |
|-----------------|--------------|--------------|--------------|--------------|

#### **Liabilities**

|                        |          |               |               |                |
|------------------------|----------|---------------|---------------|----------------|
| Board of Trustees Loan | <u>-</u> | <u>96,187</u> | <u>96,187</u> | <u>115,138</u> |
|------------------------|----------|---------------|---------------|----------------|

The Accounts detailed on Pages 6 to 11 were approved by the Trustees and signed  
on their behalf by the undernoted

Trustee

Date

11/06/25

Trustee

Date

11.06.25.

## Kinloch Free Church of Scotland

### Notes to the Accounts

Year ended 31 December 2024

#### 1. Accounting Policies

##### Accounting Convention

The financial statements have been prepared under the historical cost convention, and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2006)

##### Basis of financial statements

The financial statements have been prepared on a cash 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.

##### Church Income

All voluntary income and bank interest is accounted for when received.

##### Statement of Balances

For the purpose of the Statement of Balances as shown on page 7, funds are defined as follows:

**Unrestricted funds** comprise grants 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 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

#### 2. Trustee Remuneration and Related Party Transactions

During the year one trustee was reimbursed for expenses totalling £4,855.

During the year work totalling £10,469 was carried out by Alex Murray Construction Limited, [REDACTED]

## Kinloch Free Church of Scotland

### Notes to the Accounts

Year ended 31 December 2024

#### 3. Movements in Funds

|                           | At 1 Jan<br>2024<br>£ | Receipts<br>£  | Payments<br>£  | Transfers<br>£ | At 31 Dec<br>2024<br>£ |
|---------------------------|-----------------------|----------------|----------------|----------------|------------------------|
| <b>Unrestricted funds</b> |                       |                |                |                |                        |
| General Fund              | 7,263                 | 80,213         | 69,656         | (470)          | 17,350                 |
|                           | <u>7,263</u>          | <u>80,213</u>  | <u>69,656</u>  | <u>(470)</u>   | <u>17,350</u>          |
| <b>Restricted funds</b>   |                       |                |                |                |                        |
| Property Fund             | 50,931                | 47,452         | 59,479         | -              | 38,904                 |
| Special Collections       | -                     | -              | -              | -              | -                      |
| Sunday School Fund        | -                     | 663            | 548            | -              | 115                    |
| Magazines, Books & CD's   | -                     | 141            | 523            | 382            | -                      |
| CD Ministry               | 762                   | -              | -              | -              | 762                    |
| Women for Mission         | 1,412                 | 1,075          | 1,150          | -              | 1,337                  |
| Kinloch Campaigners       | 1,471                 | 503            | 1,385          | -              | 589                    |
| Food Bank                 | 3,533                 | 440            | 72             | -              | 3,901                  |
| Baby and Toddler          | 110                   | -              | 198            | 88             | -                      |
| Youth Fund                | <u>7,577</u>          | <u>1,707</u>   | <u>677</u>     | <u>-</u>       | <u>8,607</u>           |
|                           | <u>65,796</u>         | <u>51,981</u>  | <u>64,032</u>  | <u>470</u>     | <u>54,215</u>          |
| <b>Total funds</b>        | <u>73,059</u>         | <u>132,194</u> | <u>133,688</u> | <u>-</u>       | <u>71,565</u>          |

#### Purposes of Restricted Funds

**Property Fund:** Represents monies received specifically to contribute towards the cost of maintenance and repair of the Church buildings. Loan repayments relating to the new manse are also met from the Property Fund.

**Special Collections:** Represents specific collections made for various organisations.

**Sunday School Fund:** Represents monies received and paid relating to the Sunday school.

**Magazines, Books & CD's:** Represents monies received and paid for Church magazines and books

**CD Ministry:** Represents Income received and expended relating to the CD Ministry.

**Women for Mission:** Represents monies received and expended by the Women for Mission Group.

**Kinloch Campaigners:** Represents monies received and expended relating to the Kinloch Campaigners.

**Food Bank Fund:** Represents monies received and expended relating to the local Food Bank

**Baby & Toddler Fund:** Represents monies received specifically for providing assistance for those with Babies and Toddlers.

**Youth Fund:** Represents monies received and expended specifically relating to the work amongst the youth of the congregation for the purposes of youth work.

#### 4. Voluntary income

|                                                | Unrestricted Funds<br>General<br>£ | Designated | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------------------|------------------------------------|------------|--------------------------|--------------------|--------------------|
| <b>Donations &amp; Grants</b>                  |                                    |            |                          |                    |                    |
| Individuals                                    | 55,897                             | -          | 33,307                   | 89,204             | 87,213             |
| Other Gifts & Donations                        | 6,100                              | -          | 663                      | 6,763              | 18,320             |
| Legacies                                       | -                                  | -          | -                        | -                  | -                  |
| Tax reclaim                                    | 10,215                             | -          | 5,162                    | 15,377             | 15,030             |
| Grant - CNES Crown Estate Fund                 | -                                  | -          | 5,000                    | 5,000              | -                  |
| Grant - The Energy Trust                       | -                                  | -          | 5,904                    | 5,904              | -                  |
| Grant - Muaitheabhal Community Wind Farm Trust | -                                  | -          | -                        | -                  | 5,000              |
|                                                | <u>72,212</u>                      | <u>-</u>   | <u>50,036</u>            | <u>122,248</u>     | <u>125,563</u>     |

#### 5. Income from charitable activities

|                         |            |          |            |              |              |
|-------------------------|------------|----------|------------|--------------|--------------|
| Specific Appeals        | -          | -        | -          | -            | -            |
| WFM Fundraising         | -          | -        | 850        | 850          | 1,596        |
| Magazines, Books & CD's | -          | -        | 141        | 141          | 152          |
| Pulpit Supply Refunded  | 301        | -        | -          | 301          | -            |
| CD Ministry             | -          | -        | -          | -            | -            |
|                         | <u>301</u> | <u>-</u> | <u>991</u> | <u>1,292</u> | <u>1,748</u> |

#### 6. Investment Income

|               |   |   |     |     |    |
|---------------|---|---|-----|-----|----|
| Bank Interest | - | - | 954 | 954 | 44 |
|---------------|---|---|-----|-----|----|

# Kinloch Free Church of Scotland

## Notes to the Accounts

Year ended 31 December 2024

### 7. Charitable activities

| Activity                         | Staff costs<br>£ | Other direct costs<br>£ | Support costs<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|----------------------------------|------------------|-------------------------|--------------------|-----------------|-----------------|
| Local Ministries                 | 2,968            | 54,708                  | 75,598             | 133,274         | 100,404         |
| National and overseas ministries | -                | -                       | -                  | -               | -               |
|                                  | 2,968            | 54,708                  | 75,598             | 133,274         | 100,404         |
|                                  | (Note 10)        | (Note 11)               | (Note 9)           |                 |                 |
| Of which:                        |                  |                         |                    |                 |                 |
| Relating to Designated Fund      | -                | -                       | -                  | -               | -               |
| Relating to General Fund         | 2,968            | 50,155                  | 16,119             | 69,242          | 71,573          |
|                                  | -                | 4,553                   | 59,479             | 64,032          | 65,287          |
| Relating to restricted funds     | -                | -                       | -                  | -               | -               |
|                                  | 2,968            | 54,708                  | 75,598             | 133,274         | 136,860         |

### 8. Governance costs

|                         | 2024<br>£ | 2023<br>£ |
|-------------------------|-----------|-----------|
| Examiners' remuneration | 414       | 396       |
|                         | 414       | 396       |

### 9. Support costs

|                                            | Unrestricted Funds           |                       | Restricted Funds | Total 2024<br>£ | Total 2023<br>£ |
|--------------------------------------------|------------------------------|-----------------------|------------------|-----------------|-----------------|
|                                            | General Designated Fund<br>£ | Designated Funds<br>£ | Funds<br>£       |                 |                 |
| Heat and Light                             | 8,653                        | -                     | -                | 8,653           | 9,065           |
| Council Tax                                | 1,887                        | -                     | -                | 1,887           | 2,299           |
| Water Charges                              | -                            | -                     | -                | -               | -               |
| Church and Manse Insurance                 | 2,520                        | -                     | -                | 2,520           | 2,483           |
| Repairs and Renewals and General           | 1,740                        | -                     | 35,279           | 37,019          | 15,623          |
| Equipment Purchases                        | 479                          | -                     | -                | 479             | 17,684          |
| Loan Repayments                            | -                            | -                     | 18,950           | 18,950          | 21,102          |
| Loan Interest                              | -                            | -                     | 5,250            | 5,250           | 6,198           |
| Printing & Stationery, Telephone & Postage | 840                          | -                     | -                | 840             | 1,103           |
|                                            | 16,119                       | -                     | 59,479           | 75,598          | 75,557          |

### 10. Staff costs and numbers

|                                   | 2024<br>£ | 2023<br>£ |
|-----------------------------------|-----------|-----------|
| Gross salaries                    | -         | -         |
| Employer's National Insurance     | -         | -         |
| Minister's Expenses               | 1,503     | -         |
| Minister's Expenses - Class 1A NI | -         | -         |
| Minister's Car Expenses           | 1,465     | 5,549     |
|                                   | 2,968     | 5,549     |

The average number of employees during the year was 1 - paid from Central funds (2023: 1)

# Kinloch Free Church of Scotland

## Notes to the Accounts

Year ended 31 December 2024

### 11. Other Direct Costs

|                                  | Unrestricted Funds      |       | Restricted Funds | Total 2024 | Total 2023 |
|----------------------------------|-------------------------|-------|------------------|------------|------------|
|                                  | General Designated Fund | Funds |                  |            |            |
|                                  | £                       | £     | £                | £          | £          |
| Local Ministries                 |                         |       |                  |            |            |
| Donation to central funds        | 44,172                  | -     | -                | 44,172     | 43,989     |
| Assembly and Presbytery Expenses | 822                     | -     | -                | 822        | 1,123      |
| Books, Magazines & CD's          | 208                     | -     | 523              | 731        | 805        |
| CD Ministry                      | -                       | -     | -                | -          | -          |
| Livestreaming Expenses           | 339                     | -     | -                | 339        | 513        |
| Communion & Supply               | 3,968                   | -     | -                | 3,968      | 2,764      |
| Appeals and Donations            | 646                     | -     | 1,110            | 1,756      | 2,115      |
| Food Bank                        | -                       | -     | 72               | 72         | 1,814      |
| Creche                           | -                       | -     | 198              | 198        | -          |
| Sunday School                    | -                       | -     | 548              | 548        | 679        |
| Youth Fellowship                 | -                       | -     | -                | -          | -          |
| Kinloch Wfm fundraising expenses | -                       | -     | 40               | 40         | -          |
| Kinloch Campaigners              | -                       | -     | 1,385            | 1,385      | 1,095      |
| Youth Fund expenses              | -                       | -     | 127              | 127        | 39         |
| Hall Hire expenses               | -                       | -     | 550              | 550        | 755        |
| Fellowship expenses              | -                       | -     | -                | -          | 63         |
|                                  | 50,155                  | -     | 4,553            | 54,708     | 55,754     |
| National and Overseas Ministries |                         |       |                  |            |            |
| National Organisations           | -                       | -     | -                | -          | -          |
| Other National & Overseas work   | -                       | -     | -                | -          | -          |
|                                  | -                       | -     | -                | -          | -          |
| Total other direct costs         | 50,155                  | -     | 4,553            | 54,708     | 55,754     |

(Note 7)

### 12. Contribution to Central Funds

|                                  | 2024   | 2023   |
|----------------------------------|--------|--------|
|                                  | £      | £      |
| Ministry Levy                    | 33,240 | 31,450 |
| Administration Levy              | 10,464 | 9,600  |
| Projects Levy                    | 113    | 2,819  |
| Additional Projects Contribution | -      | -      |
| Gift Aid Administration          | 355    | 120    |
|                                  | 44,172 | 43,989 |

### 13. Third Party Collections

|                                               | 2024  | 2023  |
|-----------------------------------------------|-------|-------|
|                                               | £     | £     |
| ADAM Support Group                            | 465   | -     |
| Asia Link                                     | 285   | -     |
| Free Church: Sudan Appeal                     | 620   | -     |
| Society for Distribution of Hebrew Scriptures | 265   | -     |
| India Schools                                 | 434   | -     |
| PSCT NE                                       | 145   | -     |
| Free Church Youth Camps                       | 140   | 253   |
| Slavic Gospel Association                     | -     | 410   |
| Crossroads                                    | -     | 327   |
| New Foundations                               | -     | 410   |
| Hebridea Alpha                                | -     | 715   |
| Safe Families                                 | -     | 200   |
| Bethesda                                      | -     | 650   |
| Macmillan Nurses                              | -     | 734   |
| WICCI                                         | -     | 734   |
|                                               | 2,354 | 4,433 |