

Duirinish Free Church Of Scotland

Scotland · Charity number SC038173

Details

Status Active

Legal form Unincorporated association

Part of Free Church Of Scotland (SC012925)

Registered 2007-05-23

Register [View on the OSCR register](#)

Contact

Address Uiginish Farmhouse
Dunvegan
Isle of Skye
IV55 8ZR

Website duirinishfreechurch.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We hold christian services each Sunday along with mid week meetings. We aim to promote the christian message in our local community by spreading the good news about Jesus Christ. We are involved with other church's in the area to help any in need and to help within the community.

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	£49,877	£43,218	-	1
2024-12-31	£43,997	£34,184	-	1
2023-12-31	£32,260	£26,916	-	0
2022-12-31	£43,753	£62,828	-	0
2021-12-31	£37,109	£60,427	-	0
2020-12-31	£38,606	£46,340	-	1

Duirinish Free Church Of Scotland

Scotland - Charity number SC038173

Accounts

Duirinish

Free Church of Scotland

Report of Deacons' Court and Accounts

For the Year Ended 31st December 2024

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Report of Deacons' Court	1-3
Receipts and Payments Account	4
Statement of Balances	5
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Duirinish Free Church of Scotland
Report of Deacons' Court and Accounts
Year Ending 31st December 2024

The following are the duly elected office bearers of the congregation during 2024:

Minister: Rev Ivor MacDonald

Elders: Mr R A MacDonald – Treasurer
Mr D MacKenzie – Session Clerk

Deacons: Robert A MacDonald – Deacons' Court Clerk

<u>Trustees:</u>	<u>Congregational</u>	<u>Charity</u>
	Mr R A MacDonald	Mr R A MacDonald
	Mr D MacKenzie	Mr D MacKenzie

Contact Address: Rev Ivor MacDonald
Lonmore Free Church Manse
Dunvegan
Isle of Skye
IV55 8GV

Churches are: 1) Hallin, Waternish
2) Lonmore, Dunvegan
3) Glendale

Registered Charity No: SC012925 (Denominational)
SC038173 (Congregational)

Duirinish Free Church of Scotland
Report of Deacon's Court and Accounts
Year Ending 31st December 2024

Duirinish 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 funds of the centrally run Sustentation Fund.

CONSTITUTION

Duirinish Free Church is listed in the Scottish Charity Register (Act 2005). The Charity Number is SC038173. A full copy of the Congregation's constitution is available upon request. The government of the Free Church is Presbyterian and the Congregation is within the Free Presbytery of Skye and Wester Ross.

The administration of the finances and property of the Congregation is the responsibility of the Deacon's Court, which consists of the minister, *bona fide* acting elders and deacons. The minister becomes a member of the court on being inducted to the charge by the Presbytery of the bounds after a free election by communicant members of the Congregation. All active members of the Deacons' Court are Charity Trustees.

The Congregation's properties are held under the denomination's Model Trust Deed.

AIMS

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 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 the terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

ACTIVITIES

In the furtherance of these aims over the past year, the Congregation was involved in the following activities: the conducting of the public worship on the Lord's Day, a mid-week prayer meeting and Bible study, Sunday Schools, a Holiday Club and other children's activities, public talks, evangelistic Bible studies, congregational meals, and a carol service.

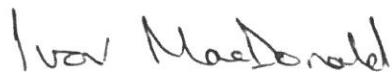
FINANCIAL INFORMATION

The Surplus/Deficit for the year is listed on page 4 of the Accounts.

The actual total remitted to central funds was £3,794.72 (2023 - £4,540).

TAXATION

The Congregation is a charity and is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability of taxation on any of its income.

A handwritten signature in black ink that reads "Ivor MacDonald". The signature is written in a cursive, slightly slanted style.

Rev Ivor MacDonald

Duirinish Free Church of Scotland

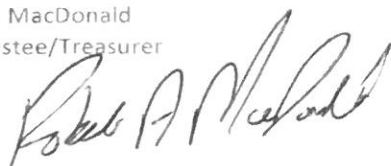
Statement of Balances

As at 31st December 2024

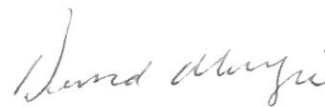
	Notes	2024 £	2023 £
Bank Accounts			
Opening Balances		13,327.16	7,982.85
Surplus/(Deficit) for year		9,813.30	5,344.31
Closing Balance	3	<u>23,140.46</u>	<u>13,327.16</u>
Funds Held at the Central Offices			
Opening Balance	4	1,043.03	1,043.03
Surplus/(Deficit) for year			
Closing Balance		<u>1,043.03</u>	<u>1,043.03</u>
Total Monetary Assets		<u>24,183.49</u>	<u>14,370.19</u>
Reserves			
Unrestricted Funds	6	6,862.44	5,984.25
Unrestricted Funds- Central Offices	4	1,043.03	1,043.03
Restricted Funds	7	<u>16,278.02</u>	<u>7,342.91</u>
		<u>24,183.49</u>	<u>14,370.19</u>
Statement of Assets held for Charitable Purposes			
Manse	1	265,000.00	265,000.00
Church - Hallin (Waternish)	1	90,000.00	90,000.00
Church - Glendale	1	65,000.00	65,000.00
Church - Lonmore (Dunvegan)	1	<u>165,000.00</u>	<u>165,000.00</u>
		<u>585,000.00</u>	<u>585,000.00</u>

Approved by the Trustees on 14th April 2025 and signed on their behalf by the undernoted:

R A MacDonald
Trustee/Treasurer



D MacKenzie
Trustee



Duirinish Free Church of Scotland

Notes

As at 31st December 2024

1 Tangible Fixed Assets

As listed in the statement of assets, the congregation owns three church buildings in addition to the manse in Lonmore, Dunvegan. In 2010, the Deacons' Court had the four properties surveyed to get an estimate of their market value.

2 Transactions with Trustees

There were no transactions with Trustees during the year.

3 Bank Accounts

	2024	2023
	£	£
Opening Balances		
Current Account	8,456.04	3,168.63
Deposit Account	4,871.12	4,814.22
	<u>13,327.16</u>	<u>7,982.85</u>
Closing Balances		
Current Account	13,687.63	8,456.04
Deposit Account	9,452.83	4,871.12
	<u>23,140.46</u>	<u>13,327.16</u>

4 Amounts held by the Central Church

Balance of proceeds from disposal of property	<u>1,043.03</u>	<u>1,043.03</u>
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5 Money received by the Central Offices on behalf of the congregation

Paid from Duirinish Free Church	1,560.00	2,140.00
Paid centrally by individuals	2,234.72	2,400.00
	<u>3,794.72</u>	<u>4,540.00</u>

6 Unrestricted Funds

	Balance at 1st January 2024 £	Incoming Resources £	Resources Expended £	Transfer £	Balance at 31st December 2024 £
General Fund	<u>5,984.25</u>	<u>34,682.51</u>	<u>(33,804.32)</u>	<u>-</u>	<u>6,862.44</u>

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.

7 Restricted Funds

	Balance at 1st January 2024 £	Incoming Resources £	Resources Expended £	Transfer £	Balance at 31st December 2024 £
Benevolent Fund	972.03	-	-	-	972.03
Youth Work	236.89	-	-	-	236.89
Holiday Club	257.70	-	-	-	257.70
Waternish Church	5,826.29	-	-	-	5,826.29
Legacy Funds	-	8,935.11	-	-	8,935.11
CHAS Appeal	-	70.00	(70.00)	-	-
Local School	50.00	-	-	-	50.00
Church Camps Appeal	-	310.00	(310.00)	-	-
Total Restricted Funds	7,342.91	9,315.11	(380.00)	-	16,278.02

The **Benevolent Fund** was established by the Deacon's Court in 2008 to provide financial assistance to those in difficulty. An initial £200 was designated by the Court for this fund. Further income was received through church door collections.

The **Youth Work Fund** is to support everything to do with the Youth Club and this includes the Holiday Club.

The **Waternish Church** funds held are to be used for expenditure incurred.

The **Legacy Funds** were donated to the Trustees of Hallin Free Church at Waternish.

The **Local School** funds will be used to support children's activities.

8 Bank Reconciliations

	Current Account £	Deposit Account £	Total £
Opening Ledger Balance	8,456.04	4,871.12	13,327.16
Receipts	34,915.91	9,081.71	43,997.62
Payments	(34,184.32)	-	(34,184.32)
Transfers	4,500.00	(4,500.00)	-
Closing ledger Balance	13,687.63	9,452.83	23,140.46
Bank Statement 31st December 2024	13,687.63	9,452.83	23,140.46
Outstanding lodgements:	-	-	-
Outstanding cheques:	-	-	-
	13,687.63	9,452.83	23,140.46

Independent examiner's report to the trustees on the unaudited accounts of Duirinish Free Church of Scotland

I report on the accounts of Duirinish Free Church of Scotland for the year ended 31st December 2024 set out on the previous 4 pages.

Respective responsibilities of trustees and independent 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 connection with 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.

Marie McMillan

Marie McMillan Cert Acct (Open)
Date:- 16/4/25
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



Duirinish Free Church Of Scotland

Scotland - Charity number SC038173

Accounts

Duirinish

Free Church of Scotland

Report of Deacons' Court and Accounts

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Deacons:

Trustees:

Congregational

Charity

Contact Address:

Churches are:

Registered Charity No:

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The Congregation's properties are held under the denomination's Model Trust Deed.

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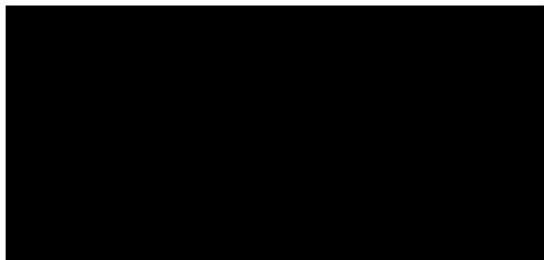
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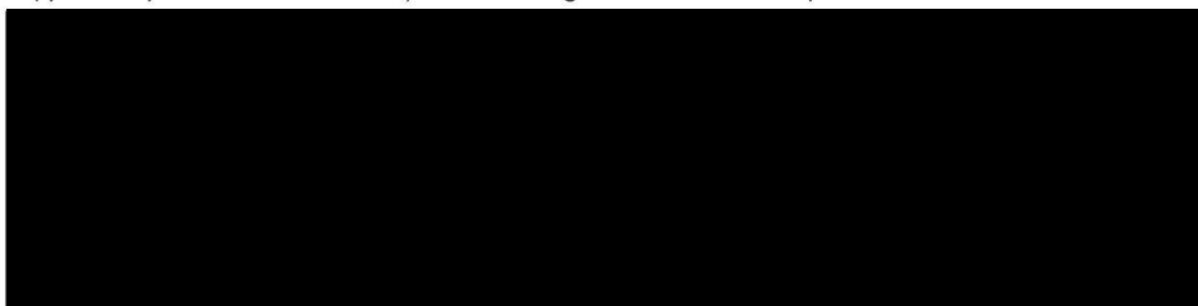
Duirinish Free Church of Scotland

Statement of Balances

As at 31st December 2024

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Closing Balance	3	<u>23,140.46</u>	<u>13,327.16</u>
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Duirinish Free Church of Scotland

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Outstanding lodgements:	-	-	-
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- * 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.

[Redacted Signature]
Date:- 16/4/25
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



