

Kiltarlity, Kirkhill and Beauly Free Church

Scotland · Charity number SC038292

Details

Known as	Kiltarlity Free Church
Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-05-30
Register	View on the OSCR register

Contact

Address
Aldercroft House
Loaneckheim
Kiltarlity
Beauly
Inverness
IV4 7JQ

Website <http://kiltarlityfreechurch.org>

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of religion'

What the charity does: Serve our community as a church of Jesus Christ.

Beneficiaries: 'Children or young people','Older 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:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£91,736	£90,152	-	1
2023-12-31	£119,531	£104,402	-	0
2022-12-31	£164,084	£157,742	-	0
2021-12-31	£75,697	£70,007	-	0
2020-12-31	£64,636	£72,662	-	0

Kiltarlity, Kirkhill and Beaully Free Church

Scotland - Charity number SC038292

Accounts

Scottish Charity Number: SC038292

**Kiltarlity, Kirkhill and Beaully Free Church of Scotland
Report of the Trustees and Unaudited Financial Statements
for the year ended 31 December 2024**

Kiltarlity, Kirkhill and Beaully Free Church of Scotland

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Kiltarlity, Kirkhill and Beauly Free Church of Scotland

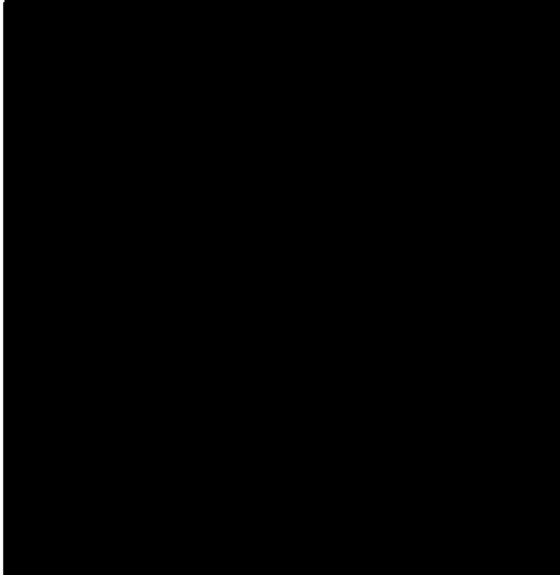
Report of the Trustees for the period ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the Charity for the period ended 31 December 2024.

Reference and Administrative Information

The members of the Finance Committee (the Trustees) who served during the year were as follows:

Elders:

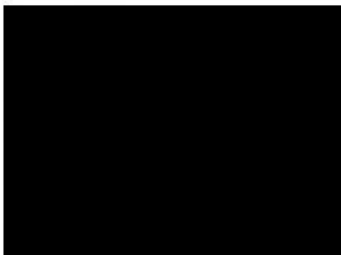


Elected members:

Minister:



Principal Address:



Telephone:

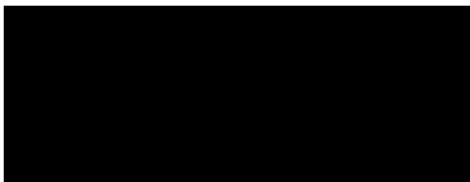
Website:

www.kiltarlityfreechurch.org

Charity Number:

SC038292

Independent Examiner:



Bankers :

Royal Bank of Scotland
Alness Branch
45 High Street
Alness
IV17 0SH

Solicitors:

Murchison Law
5 Ardross Terrace
Inverness
IV3 5NQ

Kiltarlity, Kirkhill and Beauly Free Church of Scotland

Report of the Trustees for the period ended 31 December 2024

Reference and Administrative Information (continued)

Congregational Trustees

For holding Property - [REDACTED]

Status of Charity and Governing Document

Kiltarlity Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038292). Following on from the General Assembly the name of the charity was changed to Kiltarlity, Beauly and Kirkhill Free Church of Scotland and known as Kiltarlity Free Church.

Objectives and Activities

Aims and Affiliation

Kiltarlity 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 Street, 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, 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 and manse buildings 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, while the Finance Committee, composed of Kirk Session members plus annually elected committee members, oversees financial and property matters. Under Charity Law, the Finance Committee is 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.

Kiltarlity, Kirkhill and Beaully Free Church of Scotland

Report of the Trustees for the period ended 31 December 2024

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees. Any election process must involve the communicant membership of the congregation. 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.

Review of our Achievement and Performance

During the year, the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims. Our vision is to grow a vibrant, all-age community of followers of Jesus. We continue to seek to employ a Community and Family Worker.

The Congregation continued to support the work of Young Life International in reaching out to teenagers in the area and to run our own Teens Group for teenagers already connected to the church. We held weekly prayer meetings and home groups. We operate a mentoring scheme. Our minister served as chaplain to Lovat Shinty Club. We sought to support those in need in the community through our Blessing Box providing food.

Church services and activities were led by the Rev Stephen Allison.

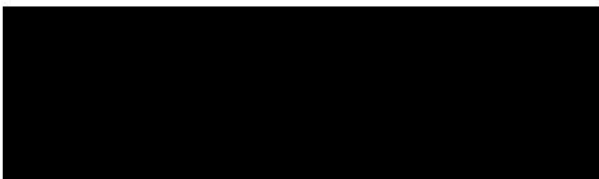
The congregation continued its commitment to support the Free Church of Scotland both spiritually and financially.

Financial Review

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

The Church had net incoming resources of £1,584 (2023: £15,129). Total reserves as at 31 December 2024 were, £39,981 (2023: £38,397) with a general fund of £23,085 (2023: £22,263) and restricted funds of £16,896 (2023: £16,134).

Approved by the trustees on 28 April 2025 and signed on their behalf by:

A large black rectangular redaction box covering the signature of the trustee.

Trustee

Kiltarlity, Kirkhill and Beaully Free Church of Scotland

Report of the Independent Examiner for the period ended 31 December 2024

I report on the accounts of the charity for the period ended 31 December 2024 which are set out on pages 5 to 8.

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 (as amended). 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 (as amended). 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 Examiner's Statement

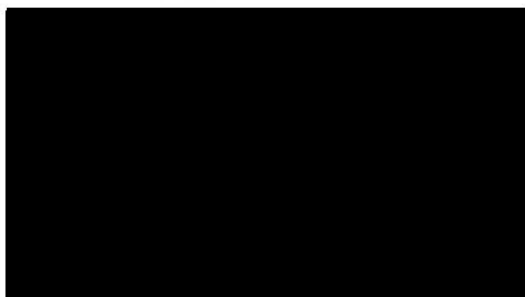
In the course of my examination, no matter has come to my attention

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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: 29 April 2025

Kiltarlity, Kirkhill and Beauly Free Church of Scotland

Receipts & Payments Account

Year ended 31 December 2024

	2024			Total Funds	2023 Total Funds
	General Fund	Designated Funds	Restricted Funds		
Receipts					
Donations and Gifts	47,570	-	19,075	66,645	74,010
Church Door Collections	7,375	-	354	7,729	6,986
Gift Aid Reclaimed	16,359	-	-	16,359	28,141
Grants	-	-	500	500	800
Other Income	94	-	-	94	9,343
Interest and Dividends	409	-	-	409	251
Total receipts	71,807	-	19,929	91,736	119,531
Payments					
Charitable Activities					
Head Office Remittances	46,200	-	-	46,200	50,700
Other Head Office Payments	678	-	-	678	258
Pulpit Supply	610	-	-	610	220
Church Insurance	-	-	1,798	1,798	1,695
Church Heat and Light	-	-	4,340	4,340	4,514
Church Telephone and Internet	386	-	27	413	414
Church Parking	-	-	600	600	600
Church Repairs and Cleaning	-	-	1,521	1,521	3,789
Audio and Visual System	156	-	-	156	1,810
Presbytery Dues	1,924	-	-	1,924	1,501
Manse Mortgage	-	-	9,662	9,662	9,662
Manse Council Tax	-	-	2,676	2,676	2,628
Manse Heat and Light	-	-	3,168	3,168	3,186
Manse Insurance	-	-	564	564	550
Manse Repairs	-	-	1,118	1,118	1,608
Minister's Expenses	2,080	-	-	2,080	4,885
Presentations	-	-	-	-	150
Other Donations and Gifts	250	-	1,000	1,250	50
Blessing Box	-	-	588	588	936
Books, Magazines and Publications	908	-	-	908	405
Mission	-	-	6,440	6,440	10,190
Youth Activities	1,656	-	200	1,856	2,400
Professional Fees	822	-	157	979	1,495
Sundry Expenses	623	-	-	623	756
Total payments	56,293	-	33,859	90,152	104,402
Surplus for the period	15,514	-	(13,930)	1,584	15,129
Transfer between funds	(14,692)	-	14,692	-	-
Surplus/(deficit) after transfers	822	-	762	1,584	15,129
Total funds brought forward	??,263	-	16,134	38,397	23,268
Funds carried forward	23,085	-	16,896	39,981	38,397

Kiltarlity, Kirkhill and Beaully Free Church of Scotland

Statement of Balances

As at 31 December 2024

	Notes	2024			2023		
		£	£	£	£	£	£
		Opening balance	Surplus for period	Closing balance	Opening balance	Surplus for period	Closing balance
Bank Account Balances		38,397	1,584	39,981	23,268	15,129	38,397
Total cash balances		38,397	1,584	39,981	23,268	15,129	38,397

Represented by:

Unrestricted funds	3		23,085		22,263
Restricted funds	4		16,896		16,134
			39,981		38,397

Statement of assets at 31 December 2024

Church		269,114	269,114
Manse		320,000	320,000
Fixtures and Fittings		3,600	3,600
		592,714	592,714

The financial statements on pages 5 to 8 were approved by the Finance Committee on 28 April 2025 and signed on their behalf by the undernoted:

Trustee

Treasurer

The notes on pages 7 to 8 form part of these financial statements.

Kiltarlity, Kirkhill and Beaully Free Church of Scotland

Notes to the Financial Statements for the period 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 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Funds Structure

For the purpose of the Receipts and Payments account as shown on page 5, 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.
- 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. Related Party Transactions and Trustees' Expenses and Remuneration

No trustee received remuneration or expenses for their role of trustee during the year ended 31 December 2024 or 31 December 2023.

Kiltarlity, Kirkhill and Beauly Free Church of Scotland

Notes to the Financial Statements

Year ended 31 December 2024

3. Unrestricted funds	Balance at 01.01.24 £	Receipts £	Payments £	Transfers £	Balance at 31.12.24 £
General Fund	22,263	71,807	(56,293)	(14,692)	23,085
<u>Designated Funds</u>					
Building Fund	-	-	-	-	-
Total unrestricted funds	22,263	71,807	(56,293)	(14,692)	23,085

Explanation of funds

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

The *Building Fund* - comprises of income and expenditure used in the running, maintenance and improvement of the Church and Manse.

4. Restricted funds	Balance at 01.01.24 £	Receipts £	Payments £	Transfers £	Balance at 31.12.24 £
Building Fund	-	15,300	(25,631)	10,331	-
Hardship Fund	780	-	(500)	-	280
Mission Fund	-	2,279	(6,640)	4,361	-
Blessing Box Fund	1,064	1,590	(588)	-	2,066
Enspire Fund	500	500	(500)	-	500
Community Worker Fund	13,790	260	-	-	14,050
Total restricted funds	16,134	19,929	(33,859)	14,692	16,896

Explanation of funds

The *Building Fund* - comprises of income and expenditure used in the running, maintenance and improvement of the Church and Manse.

The *Hardship Fund* - funds set aside for use by the finance committee to provide assistance for those in difficulty.

The *Mission Fund* - income generated from specific collection for a named cause such as local charities or disaster

The *Blessing Box Fund* - comprises income and expenditure to provide assistance for those in difficulty.

The *Enspire Fund* - represents income held for the organising of an annual ministers wife's conference.

The *Community Worker Fund* - the fund was set up with a view to employing a community worker.