

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 Beaully Free Church of Scotland**

## **Report of the Trustees for the period ended 31 December 2024**

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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:*

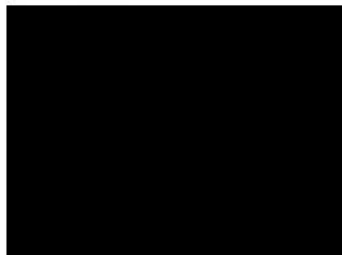


*Elected members:*

*Minister:*



*Principal Address:*



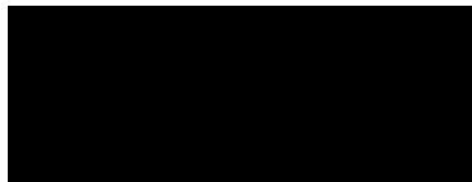
*Telephone:*

*Website:* [www.kiltarlityfreechurch.org](http://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 Beaully Free Church of Scotland**

## **Report of the Trustees for the period ended 31 December 2024**

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### **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, Beaully 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**

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## **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.

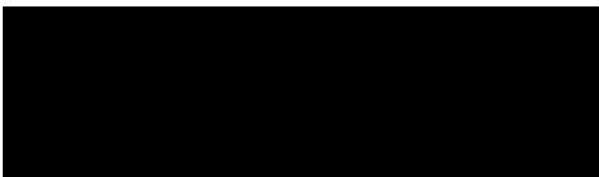
The congregation continued its commitment to support the Free Church of Scotland both spiritually and financially.

### **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:



*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**

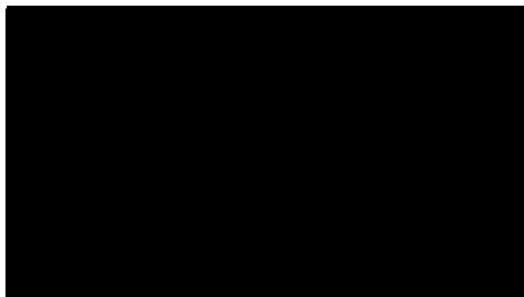
In the course of my examination, no matter has come to my attention

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 Beaully Free Church of Scotland

## Receipts & Payments Account

Year ended 31 December 2024

	2024			2023
	General Fund	Designated Funds	Restricted Funds	Total Funds
<b>Receipts</b>				
Donations and Gifts	47,570	-	19,075	66,645
Church Door Collections	7,375	-	354	7,729
Gift Aid Reclaimed	16,359	-	-	16,359
Grants	-	-	500	500
Other Income	94	-	-	94
Interest and Dividends	409	-	-	409
<b>Total receipts</b>	<b>71,807</b>	<b>-</b>	<b>19,929</b>	<b>91,736</b>
<b>Payments</b>				
<b>Charitable Activities</b>				
Head Office Remittances	46,200	-	-	46,200
Other Head Office Payments	678	-	-	678
Pulpit Supply	610	-	-	610
Church Insurance	-	-	1,798	1,798
Church Heat and Light	-	-	4,340	4,340
Church Telephone and Internet	386	-	27	413
Church Parking	-	-	600	600
Church Repairs and Cleaning	-	-	1,521	1,521
Audio and Visual System	156	-	-	156
Presbytery Dues	1,924	-	-	1,924
Manse Mortgage	-	-	9,662	9,662
Manse Council Tax	-	-	2,676	2,676
Manse Heat and Light	-	-	3,168	3,168
Manse Insurance	-	-	564	564
Manse Repairs	-	-	1,118	1,118
Minister's Expenses	2,080	-	-	2,080
Presentations	-	-	-	-
Other Donations and Gifts	250	-	1,000	1,250
Blessing Box	-	-	588	588
Books, Magazines and Publications	908	-	-	908
Mission	-	-	6,440	6,440
Youth Activities	1,656	-	200	1,856
Professional Fees	822	-	157	979
Sundry Expenses	623	-	-	623
<b>Total payments</b>	<b>56,293</b>	<b>-</b>	<b>33,859</b>	<b>90,152</b>
<b>Surplus for the period</b>	<b>15,514</b>	<b>-</b>	<b>(13,930)</b>	<b>1,584</b>
<b>Transfer between funds</b>	<b>(14,692)</b>	<b>-</b>	<b>14,692</b>	<b>-</b>
<b>Surplus/(deficit) after transfers</b>	<b>822</b>	<b>-</b>	<b>762</b>	<b>1,584</b>
<b>Total funds brought forward</b>	<b>22,263</b>	<b>-</b>	<b>16,134</b>	<b>38,397</b>
<b>Funds carried forward</b>	<b>23,085</b>	<b>-</b>	<b>16,896</b>	<b>39,981</b>

# 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
<b>Total cash balances</b>		<b>38,397</b>	<b>1,584</b>	<b>39,981</b>	<b>23,268</b>	<b>15,129</b>	<b>38,397</b>

### Represented by:

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

### Statement of assets at 31 December 2024

Church	269,114	269,114
Manse	320,000	320,000
Fixtures and Fittings	3,600	3,600
	<b>592,714</b>	<b>592,714</b>

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**

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### **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 Beaully 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	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>22,263</b>	<b>71,807</b>	<b>(56,293)</b>	<b>(14,692)</b>	<b>23,085</b>

### 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
<b>Total restricted funds</b>	<b>16,134</b>	<b>19,929</b>	<b>(33,859)</b>	<b>14,692</b>	<b>16,896</b>

### 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.