

Trotternish Free Church of Scotland

Scotland · Charity number SC041909

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2010-11-19
Register	View on the OSCR register

Contact

Address
8 Flodigarry
By Portree
Isle of Skye
IV51 9HZ

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', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Aim to liveout Christianity faith by worship, fellowship, growth & practical help.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', '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
2024-12-31	£75,833	£72,993	-	0
2023-12-31	£80,514	£68,760	-	0
2022-12-31	£70,542	£84,559	-	0
2021-12-31	£71,494	£65,022	-	0
2020-12-31	£59,922	£66,847	-	0

Trotternish Free Church of Scotland

Scotland - Charity number SC041909

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2024		31	12	2024

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Trotternish Free Church of Scotland	
SC041909	
8 Flodigarry	
By Portree	
Isle of Skye	
IV51 9HZ	Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2	Deacons' Crt Clerk		
3	Session Clerk		
4			
5	Treasurer		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	- 18 December 2024

Structure, governance and management

Type of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Trustee recruitment and appointment

By vote of congregation and approval of Trustees.

Objectives and activities

Charitable purposes

The purpose of the charity is the advance of the Christian religion.

Summary of the main activities in relation to these objects

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;
 To participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The two Sunday services and mid-week prayer meeting (summer in person) winter months the mid-week prayer meeting is held on Zoom, Zoom bible study across year.

Two communions.

Donations for international Christian outreach.

Occasional Sunday congregation lunches.

Pastoral Care given to bereaved before, during and after funerals. Visiting the sick at home and in hospital.

Financial review

Brief statement of the charity's policy on reserves

The Trustees consider the general fund of £60,000 will enable us to continue to run the Charity for the forthcoming year.

Details of any deficit

Donated facilities and services (if any)

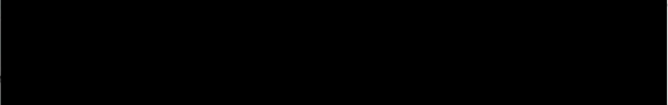
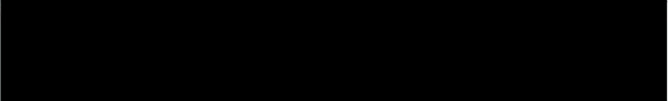

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date	24 - APR - 25	24 - APR - 25

Receipts and payments accounts

For the period from

1

Jan

2024

to

31

Dec

2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	68161.61	4775.70			72937.31	78289.09
Legacies					0.00	0.00
Grants					0.00	0.00
Receipts from fundraising					0.00	0.00
Gross trading receipts	412.00				412.00	533.00
Income from investments other than land and buildings	334.80	1999.84			2334.64	1692.23
Rents from land & buildings	150.00				150.00	0.00
Gross receipts from other charitable activities					0.00	0.00
					0.00	0.00
A1 Sub total	69058.41	6775.54	0.00	0.00	75833.95	80514.32
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed					0.00	0.00
Proceeds from sale of					0.00	0.00
A2 Sub total	0.00	0.00	0.00	0.00	0.00	0.00
Total receipts	69058.41	6775.54	0.00	0.00	75833.95	71493.63
A3 Payments						
Expenses for fundraising activities					0.00	0.00
Gross trading payments	426.14				426.14	446.04
Investment management costs					0.00	0.00
Payments relating directly to charitable activities	65149.63	5844.00			70993.63	66727.74
Grants and donations	1573.75				1573.75	1587.00
Governance costs:					0.00	0.00
Audit / independent examination					0.00	0.00
Preparation of annual accounts					0.00	0.00
Legal costs					0.00	0.00
Other					0.00	0.00
A3 Sub total	67149.52	5844.00	0.00	0.00	72993.52	68760.78
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					0.00	
Purchase of investments					0.00	
A4 Sub total	0.00	0.00	0.00	0.00	0.00	0.00
Total payments	67149.52	5844.00	0.00	0.00	72993.52	68760.78
Net receipts / (payments)	1908.89	931.54	0.00	0.00	2840.43	11753.54
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1908.89	931.54	0.00	0.00	2840.43	11753.54

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	17,152.97	59,792.13			76,945.10	65,191.56
	Surplus / (deficit) shown on receipts and payments account	1,968.89	931.64			2,840.43	11,753.54
						0.00	0.00
						0.00	0.00
	Cash and bank balances at end of year <small>(Agree balances with receipts and payments accounts)</small>	19,061.86	60,723.67	0.00	0.00	79,785.53	76,945.10

Categories	Details	Fund to which asset belongs to nearest £	Market valuation to nearest £	Last year to nearest £
B2 Investments	Free Church of Scotland Share Pool	General (Unrestricted) Endowment	2,384.83	2,384.83
	Free Church of Scotland Custodian of Titles	Fabric (Restricted)	46,827.83	45,026.76
		Total	49,712.66	47,311.59

Categories	Details	Fund to which asset belongs to nearest £	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total			

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees



Date of approval
24-4-25
24-4-25

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

These funds are used for the maintenance and development of the Christian faith in our community, in the wider Free Church of Scotland and to the world.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	International Mission to Jewish People	International	1	300.00
	Operation Mobilisation Christian support work	OM	3	1,273.75
			Total	1,574

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Contributions from congregation	56069.75	4775.70			60845.45	60934.00
G/R Aid	12071.86				12072	17355.09
					0	0.00
					0	0.00
Total	68,161.61	4,775.70	-	-	72937	78289.09

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ministry and Mission	48852				48852	44,459
Buildings & Utilities	16298	5,844			22142	22,268
					0	
					0	
					0	
					0	
					0	
					0	
					0	
Total	65150	5,844	-	-	70994	66,728

Additional analysis (2)

5 Breakdown of unrestricted funds

	General	Specialised fund 1 - <small>income arising from land & buildings</small>	Specialised fund 2 - <small>income arising from investments</small>	Specialised fund 3 - <small>income arising from investments</small>	Specialised fund 4 - <small>income arising from investments</small>	Total unrestricted funds	Total unrestricted funds last period
Receipts							
Donations	68,162					68,162	72,780
Legacies						-	-
Grants						-	-
Receipts from fundraising activities						-	-
Gross trading receipts	412					412	533
Income from investments other than land and buildings	335					335	312
Rents from land & buildings	150					150	-
Gross receipts from other charitable activities						-	-
Sub total	69,058	-	-	-	-	69,058	73,625
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	-
Proceeds from sale of investments						-	-
Sub total	-	-	-	-	-	-	-
Total receipts	69,058	-	-	-	-	69,058	73,625
Payments							
Expenses for fundraising activities						-	-
Gross trading payments	426					426	446
Investment management costs						-	-
Payments relating directly to charitable activities	65,150					65,150	59,713
Grants and donations	1,574					1,574	1,587
Governance costs:						-	-
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
Sub total	67,150	-	-	-	-	67,150	61,746
Payments relating to asset and investment movements							
Purchases of fixed assets						-	-
Purchase of investments						-	-
Sub total	-	-	-	-	-	-	-
Total payments	67,150	-	-	-	-	67,150	61,746
Net receipts / (payments)	1,909	-	-	-	-	1,909	11,880
Transfers to / (from) funds							
Surplus / (deficit) for year	1,909	-	-	-	-	1,909	11,880

Nature and purpose of funds

The funds are used for the Christian ministry in our own community and to support the Free Church ministry at home and overseas.

2024 Accounts

Overview

Unrestricted Activity Income	2024	2023	Unrestricted Expense	2024	2023	Change (24-23)
Total For Congregational Income	480.50	1,095.00	Total Congregational Expense	115.20	1,890.96	-1,775.76
Total For General Income	65,982.36	70,100.09	Total General Expense	64,305.43	57,473.66	6,831.77
Total For External Income	1,493.75	1,585.00	Total External Expense	1,573.75	1,587.00	-13.25
Total For National Income	205.00	0.00	Total National Expense	705.00	300.00	405.00
Total Unrestricted Activity Donation Income	68,161.61	72,780.09	Total Unrestricted Expense	66,699.38	61,251.62	5,447.76
Other Unrestricted Income	2024	2023	Other Unrestricted Expense	2024	2023	Change (24-23)
Total Unrestricted Rent Income	150.00	0.00	Total Unrestricted Rent Expense	24.00	48.00	-24.00
Total Unrestricted Trading Income	412.00	533.00	Total Unrestricted Trading Expense	426.14	446.04	-19.90
Total Unrestricted Investment Income	334.80	312.35				
Restricted Income	2024	2023	Restricted Expense	2024	2023	Change (24-23)
Total Restricted Donation Income	4,775.70	5,509.00	Total Restricted Fabric Expense	5,844.00	7,015.12	-1,171.12
Total Restricted Investment Income	1,999.84	1,379.88				
Total Restricted Legacy Income	0.00	0.00				
Total Restricted Sale of Fixed Assets Income	0.00	0.00				
Total Restricted Income	6,775.54	6,888.88	Total Restricted Expense	5,844.00	7,705.36	-1,861.36
Total Income	75,833.95	80,514.32	Total Expenses	72,993.52	68,760.78	4,232.74
Total General Income Per Sunday	1,268.89	1,348.08	Total General Expense Per Sunday	1,236.64	1,105.26	131.38
			Balances	2024	2023	Change (24-23)
			Edinburgh	46,827.83	45,026.76	1,801.07
			Fabric	13,895.84	14,765.37	-869.53
			General	19,061.86	17,152.97	1,908.89

General Details

	2024	2023		2024	2023	Change (24-23)
General Income			General Expense			
Envelopes	50,468.50	49,045.00	Buildings Expense			
Gift Aid	12,071.86	17,355.09	Electricity - Kilmuir	160.26	612.91	-452.65
Plate	3,442.00	2,363.00	Electricity - Staffin	1,120.17	1,118.01	2.16
Supply		837.00	Electricity - Uig	2,939.43	1,247.76	1,691.67
Donation from Back Free Church		500.00	Gas	240.00	96.00	144.00
			Grasscutting	804.00	576.00	228.00
			Security	235.02	274.98	-39.96
			Total Building Expense	5,498.88	3,925.66	1,573.22
			Communion	337.90	399.00	-61.10
			Insurance Expense	3,963.46	3,682.65	280.81
			Manse Expense			
			Manse Council Tax	2,681.48	2,644.97	36.51
			Manse Electricity	1,336.00	1,798.54	-462.54
			Manse Gas			
			Manse Insurance	696.22	559.96	136.26
			Manse Oil	2,121.69	2,593.48	-471.79
			Total Manse Expense	6,835.39	7,596.95	-761.56
			Ministry Expenses			
			Presbytery Dues	2,090.00	363.00	1,727.00
			Remittance	40,848.00	38,650.00	2,198.00
			Supply	341.00	482.00	-141.00
			Travel Expense	920.56	953.43	-32.87
			Total Ministry Expenses	44,199.56	40,448.43	3,751.13
			Office Expense			
			Donation Envelopes	155.45	219.58	-64.13
			Gift Aid Admin	429.57	90.74	338.83
			Printing	118.50	86.33	32.17
			Telephone/Broadband	815.41	791.65	23.76
			Total Office Expense	1,518.93	1,188.30	330.63
			Technology Expense			
			Website	1,545.00		1,545.00
			Zoom	406.31	232.67	173.64
			Total for Technology Expense	1,951.31	232.67	1,718.64
Total General Income	65,982.36	70,100.09	Total General Expense	64,305.43	57,473.66	6,831.77

General Details

	2024	2023		2024	2023	Change (24-23)
Congregational Income			Congregational Expense			
Bible Study	480.50	330.00	Portree New Church Fund		1,010.00	-1,010.00
Campbells		765.00	Campbells		765.00	-765.00
			Christian in Politics	115.20		115.20
Induction			Induction			
Presentation			Lunch			
Psalms Books			Psalms Books		115.96	-115.96
Total Congregational Income	480.50	1,095.00	Total Congregational Expense	115.20	1,890.96	-1,775.76
External Income			External Expense			
International Mission to Jewish People	220.00		International Mission to Jewish People	300.00		300.00
MacGillivray*	1,273.75	1,165.00	MacGillivray	1,273.75	1,165.00	108.75
Kenya		420.00	Kenya		422.00	-422.00
Total External Income	1,493.75	1,585.00	Total External Expense	1,573.75	1,587.00	-13.25
National Income			National Expense			
Camps			Camps	500.00	300.00	200.00
Disaster Relief*	205.00		Disaster Relief	205.00		
Total National Income	205.00	0.00	Total National Expense	705.00	300.00	405.00
Unrestricted Investment Income						
Endowment	334.80	63.45				
Interest		248.90				
Total Unrestricted Investment Income	334.80	312.35				
Unrestricted Rent Income			Unrestricted Rent Expense			
Rent Income	150.00	0.00	Rent Expense	24.00	48.00	-24.00
Total Unrestricted Rent Income	150.00	0.00	Total Unrestricted Rent Expense	24.00	48.00	-24.00
Unrestricted Trading Income			Unrestricted Trading Expense			
Magazine Income	412.00	533.00	Magazines	426.14	446.04	-19.90
Total Unrestricted Trading Income	412.00	533.00	Total Unrestricted Trading Expense	426.14	446.04	-19.90
Total Unrestricted Income	69,058.41	73,625.44	Total Unrestricted Expense	67,149.52	61,745.66	5,403.86

Restricted Details

Restricted Donation Income	2024	2023	Restricted Activity Expense	2024	2023	Change (24-23)
Fabric Income			Fabric Expense			
Fabric Envelops	4,775.70	5,509.00	Manse	5,844.00	6,945.12	-1,101.12
			Staffin		70.00	-70.00
			Uig			
Total Fabric Income	4,775.70	5,509.00	Total Fabric Expense	5,844.00	7,015.12	-1,171.12
Total Restricted Donation Income	4,775.70	5,509.00	Total Restricted Activity Expense	5,844.00	7,705.36	-1,861.36
Restricted Investment Income	2024	2023				
Edinburgh Interest	1,801.07	1,205.10				
Fabric Interest	198.77	174.78				
Total Restricted Investment Income	1,999.84	1,379.88				
Restricted Legacy Income	2024	2023				
Fabric Legacy						
Total Restricted Legacy Income	0.00	0.00				
Restricted Sale of Fixed Assets Income	2024	2023				
Fabric Sale of Fixed Asset						
Total Restricted Sale of Fixed Assets Income	0.00	0.00				
Total Restricted Income	6,775.54	6,888.88	Total Restricted Expense	5,844.00	7,705.36	-1,861.36

Approved by trustees on and signed on their behalf:

Independent Review By Donald Rankin

