

# Highland International Church

Scotland · Charity number SC046465

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-04-06
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 82 Towerhill Avenue  
Cradlehall  
Inverness  
IV2 5FB

Website [hicinverness.org.uk](http://hicinverness.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The charity's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit, through the maintenance in Inverness of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach. To further the above objects and vision, the charity's main activities were as follows: An 11.00am Sunday morning service of worship followed by refreshments. An 11.00am crèche during the Sunday morning service for pre-school children. A 5.30pm Zoom meeting working our way through the Heidelberg Catechism. A 7.15pm Sunday evening meeting (HIC-Youth) for secondary aged students. An occasional church family Sunday lunch together following the morning service. A Wednesday prayer meeting (often by Zoom) and on alternate weeks a Connect Group in local homes studying a Bible book. The practice of hospitality in local homes to welcome visitors and newcomers to the church.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The Church's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit through the maintenance in Inverness, Inverness-shire, of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach which will include: 4.1 the support of Christian work and ministry through the work of other Christian churches and fellowships by the provision of personnel, financial and technical support for Christian ministry and mission worldwide. 4.2 the promotion of education for the public benefit, particularly in the understanding of the evangelical reformed Christian religion by making grants to support institutions or colleges engaged in training students for work or ministry and awarding bursaries to students undertaking such training and

offering grants to support those engaged in Bible teaching throughout the world and those engaged in training others to undertake Bible teaching. 4.3 the translation, publication or distribution of the Scriptures or evangelical Christian literature and the support of those engaged in such work. 4.4 the relief of poverty and suffering for the public benefit by making grants to nongovernmental organisations working to relieve poverty both locally in Inverness and elsewhere throughout the world and to individuals suffering poverty or financial hardship. and 4.5 to carry on or support other charitable work or purposes within the definition of charitable purposes or objectives under Charity Law insofar as such work and purposes are not inconsistent with those set out in Articles 4.1, 4.2, 4.3 and 4.4.

## Geography

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- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,880	£85,536	-	1
2024-03-31	£98,089	£79,878	-	1
2023-03-31	£82,850	£90,449	-	1
2022-03-31	£77,894	£77,037	-	1
2021-03-31	£55,307	£48,218	-	1

**Highland International Church**

Scotland - Charity number SC046465

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# Accounts

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# Highland International Church

[ SC046465 ]

## Reports & Accounts

Financial Year Ending 31/03/2025



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## Legal & Administrative Details

Charity Name: Highland International Church

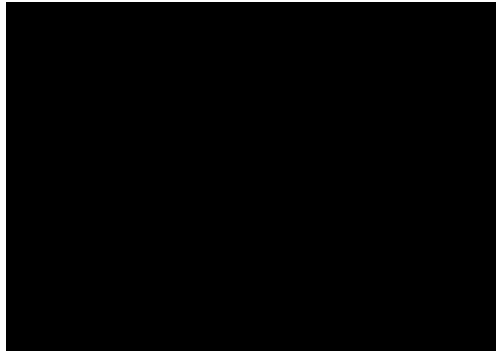
Charity Number: SC046465

Charity Address: 82 Towerhill Avenue  
Cradlehall, Inverness  
IV2 5FB

Trustees:



Independent Examiner:



## Trustees Report

### Structure, governance and management

The governance, management and administration of Highland International Church is the responsibility of the charity trustees as laid down in the Church's April 2016 Constitution. We gratefully acknowledge the commitment and advice of [REDACTED] – a trustee before he moved south in 2024 and is therefore no longer a serving Trustee of Highland International Church.

### Objectives and activities

The Church's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit, through the maintenance in Inverness, Inverness-shire, of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach.

The Church's Basis of Faith requires acceptance of the Holy Bible, comprising the scriptures of the Old and New Testaments, as the inspired Word of God and the supreme authority in matters of faith and life.

### Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- An 11.00am Sunday **morning service** of worship followed by refreshments. The **Lord's Supper** shared on the first Sunday of each month.
- An 11.00am **crèche** during the Sunday morning service for pre-school children.
- A 5.30pm Zoom meeting working our way through the **Heidelberg Catechism**.
- A 7.15pm Sunday evening meeting (**HIC-Youth**) for secondary aged students.
- An occasional church family **Sunday lunch** together following the morning service.
- A Wednesday **prayer meeting** (often by Zoom) and on alternate weeks a **Connect Group** in local homes studying a Bible book.
- Occasional all-age church family **day walks** – usually to climb a local hill.
- The practice of **hospitality** in local homes to welcome visitors and newcomers to the church.
- As part of our commitment to worldwide mission, we aim to pray for and support **seven partners** working either overseas or in the UK.
- Support of the **Blythswood** (Inverness) **Food-bank** and their annual **Christmas Shoe Box** appeal.

The ministry of Highland International Church began with its first service in the Palace Hotel, Inverness, on Sunday 1<sup>st</sup> April 2012. The Church is recognised as a Scottish Charitable Incorporated Organisation (SC046465) having charitable status under the Charities and Trustee Investment (Scotland) Act 2005. In February 2017, the Church moved from holding services in the Glenmoriston Town House Hotel to the Craigmonie Hotel, Inverness, containing premises which have provided excellent and suitable accommodation in two of the hotel function suites.

On Sunday 26<sup>th</sup> January 2025 we held our last service in the Craigmonie Hotel and moved to the Raigmore Community Centre – adjacent to Raigmore Hospital and set in the heart of Inverness' Raigmore Estate where there is no permanent church building. We were encouraged on our first Sunday in Raigmore on the 2<sup>nd</sup> February 2025, to welcome two families from Nigeria who have continued to worship with us along with a good number of other new faces.

Overall, we hope you are as encouraged and grateful as we Trustees are by this report and set of accounts. We have much to thank God for and much hope in the ongoing witness of our Church family to the people of Inverness and beyond.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Financial Review**

The Church endeavours to maintain sufficient cash reserve funds to enable it to meet at least three months regular expenditure of the Church at all times.

### **Other information**

Our Highland International Church literature and policies are up to date

### **Funds in Deficit**

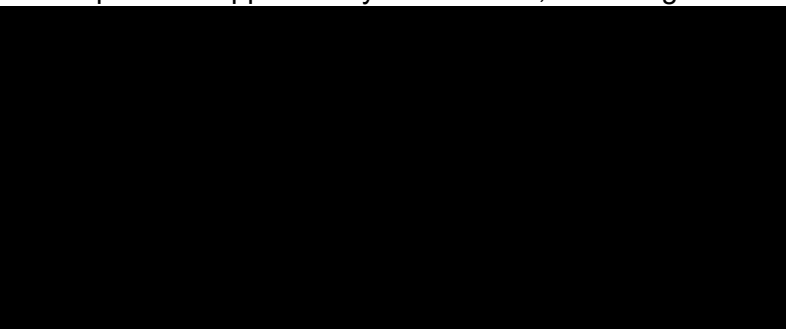
N/A

### **Reserves Policy**

The charity aims to hold a minimum of £15,000 (which is approximately 3 months of expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £27,133.

### **Signature**

This report was approved by the trustees, and is signed on their behalf by:



Date 27<sup>th</sup> May 2025

## Independent Examiners Report

I report to the trustees on my examination of the accounts of Highland International Church ('the charity') for the year ended 31/03/2025.

### Responsibilities and Basis of Report

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) (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.

An 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

I have completed my examination. In the course of my examination, no matter has come to my attention

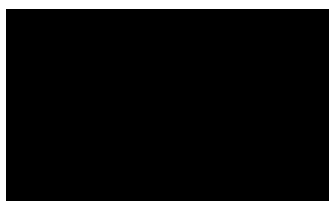
1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b. to prepare accounts which accord with the accounting records 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### Independent Examiner's Details

Name:

Address:



Name 

Signature  


Date **20<sup>th</sup> May 2025**

## Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
<b>Receipts</b>				
<b>Donations &amp; Legacies</b>				
Donations	58,588	27,465	86,053	79,513
Gift Aid	13,409	6,260	19,669	17,710
Grants	0	0	0	0
<b>Charitable Activities</b>				
Event Income	747	566	1,313	421
<b>Investments</b>				
Bank Interest	666	1,179	1,846	445
<b>Trading Activities</b>				
Rental Income	0	0	0	0
Sales	0	0	0	0
<b>Other</b>				
Loans Received	0	0	0	0
Other Income	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Sale of Investments	0	0	0	0
<b>Total receipts</b>	<b>73,410</b>	<b>35,470</b>	<b>108,880</b>	<b>98,089</b>
<b>Payments</b>				
<b>Charitable Activities</b>				
Activities	821	0	821	443
Admin	447	0	447	458
Advertising	163	0	163	95
Bank Charges	0	0	0	0
Event Costs	12,140	698	12,838	12,850
Gifts Given	24,885	700	25,585	10,116
Other Expenditure	1,456	240	1,696	1,650
Premises	225	0	225	0
Staff Costs	43,477	0	43,477	54,270
<b>Governance Costs</b>				
Governance Costs	0	0	0	0
<b>Other</b>				
Fixed Asset Purchases	286	0	286	0
Loans Repaid	0	0	0	0
Money Invested	0	0	0	0
<b>Total payments</b>	<b>83,899</b>	<b>1,638</b>	<b>85,536</b>	<b>79,882</b>
Net Receipts / Payments (before transfers)	-10,489	33,833	23,344	18,207
Fund Transfers In	1,000	1,149	2,149	12,784
Fund Transfers Out	1,149	1,000	2,149	12,784
Net Movement of Cash Funds	-10,638	33,982	23,344	18,207
Total Cash Funds Brought Forward	39,004	15,150	54,154	35,947

Total Cash Funds Carried Forward	28,366	49,132	77,498	54,154
<b>Represented By</b>				
General (Unrestricted)	27,133	0	27,133	37,559
Mercy Fund (Designated)	233	0	233	195
Building Fund (Restricted)	0	48,917	48,917	15,000
Website Fund (Designated)	1,000	0	1,000	1,250
Collection for Petrov family (Restricted)	0	0	0	150
Flower Fund (Restricted)	0	60	60	0
Harvest Offering Fund (Restricted)	0	155	155	0
Church lunch fund (Restricted)	0	0	0	0

## Asset & Liability Statement

### Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	27,133	0	27,133	37,559
Mercy Fund (Designated)	233	0	233	195
Building Fund (Restricted)	0	48,917	48,917	15,000
Website Fund (Designated)	1,000	0	1,000	1,250
Collection for Petrov family (Restricted)	0	0	0	150
Flower Fund (Restricted)	0	60	60	0
Harvest Offering Fund (Restricted)	0	155	155	0
Church lunch fund (Restricted)	0	0	0	0

### Other Monetary Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Gift Aid	Gift aid still to be claimed	83	25	108	0
Stock		0	0	0	0
Other		0	0	0	0

### Investment Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Property		0	0	0	0
Investment Accounts		0	0	0	0
Other		0	0	0	0

### Fixed Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Land & Buildings		0	0	0	0
Music & PA Equipment		0	0	0	0
Computers & IT		0	0	0	0
Furniture		0	0	0	0
Motor Vehicles		0	0	0	0

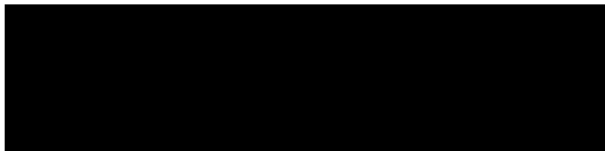
## Liabilities

	Notes	Unrestricted	Restricted	Total	Prior Year
Loans Outstanding		0	0	0	0
Pension Payment Owed		0	0	0	0
HMRC Payments Owed		0	0	0	0
Independent Examination Fee Due	Gift to be made to David Forbes for his work	75	0	75	0
Other		0	0	0	0

## Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name 

Signature  


Date 27<sup>th</sup> May 2025

## Notes to the Accounts

### Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects, which this year were to The Manna House and Tearfund. See further information in notes below.

Please note that due to accounting errors over the past few years, the cash and bank balance at end of year shown on last year's figures was shown as £54,158, rather than the correct figure of £54,154. This is due to rounding up and down of figures in excel spreadsheets prepared by Kirsten Humphris, Treasurer, over the course of several years. This issue was flagged to [REDACTED], the independent examiner, who confirmed that given that the error was a small amount, this did not require to be adjusted. The correct bank balance reconciled with the year end bank statements is now shown on these Year End Accounts.

### Transactions to Related Parties

Salary paid to [REDACTED] Ink and paper expenses refunded to [REDACTED]. Travel and accommodation expenses refunded to [REDACTED] relating to Presbytery meetings. Cost of printing weekly order of service sheets refunded to [REDACTED].

## Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
<b>Unrestricted</b>					
General (Unrestricted)	37,559	73,372	83,649	-149	27,133
<b>Total</b>	<b>37,559</b>	<b>73,372</b>	<b>83,649</b>	<b>-149</b>	<b>27,133</b>
<b>Designated</b>					
Mercy Fund (Designated)	195	38	0	0	233
Website Fund (Designated)	1,250	0	250	0	1,000
<b>Total</b>	<b>1,445</b>	<b>38</b>	<b>250</b>	<b>0</b>	<b>1,233</b>
<b>Unrestricted Total</b>	<b>39,004</b>	<b>73,410</b>	<b>83,899</b>	<b>-149</b>	<b>28,366</b>
<b>Restricted</b>					
Building Fund (Restricted)	15,000	33,917	0	0	48,917
Collection for Petrov family (Restricted)	150	0	0	-150	0
Flower Fund (Restricted)	0	150	240	150	60
Harvest Offering Fund (Restricted)	0	838	700	18	155
Church lunch fund (Restricted)	0	566	698	132	0
<b>Total</b>	<b>15,150</b>	<b>35,470</b>	<b>1,638</b>	<b>149</b>	<b>49,132</b>
<b>Restricted Total</b>	<b>15,150</b>	<b>35,470</b>	<b>1,638</b>	<b>149</b>	<b>49,132</b>
<b>TOTAL</b>	<b>54,154</b>	<b>108,880</b>	<b>85,536</b>	<b>0</b>	<b>77,498</b>

## Other

Each of our 6 mission partners received a gift totalling £1,192 in this financial year.

2 gifts to International Presbyterian Church were given this financial year. The first gift of £8,250 was made in May 2024, which was a gift representing 11% of our income for the previous financial year. The second gift of £7,866 was made in March 2025, which was a gift representing 11% of our income for this financial year.

A gift was made to the [REDACTED] of £1,000 in April 2024.

Funds received towards church flowers are to be paid over to [REDACTED] to cover costs of weekly flowers.

Note that the closing balance on the Harvest Offering Fund is £155. This is due to a donation being received some time after the Harvest offering was collected, and gift aid was then reclaimed. The money is still to be distributed equally between The Manna House and Tearfund.

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