

Free Church of Scotland Northern Presbytery

Scotland · Charity number SC051478

Details

Known as Northern Presbytery

Status Active

Legal form Unincorporated association

Part of Free Church Of Scotland (SC012925)

Registered 2022-01-07

Register [View on the OSCR register](#)

Contact

Address Free Church Manse
2 Rowan Crescent
Dornoch
IV25 3QP

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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.

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

Objectives: All the business and proceedings of the Presbytery shall be conducted in accordance with the constitution of the parent body, the Free Church of Scotland, (charity number SC01295) 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	£162,185	£131,326	-	0
2024-12-31	£93,108	£68,217	-	0
2023-12-31	£45,258	£40,518	-	0
2022-12-31	£30,060	£17,939	-	0

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Free Church Northern Presbytery

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Free Church Northern Presbytery

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

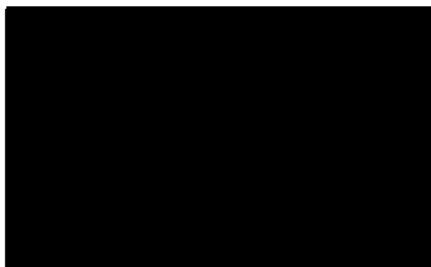
Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

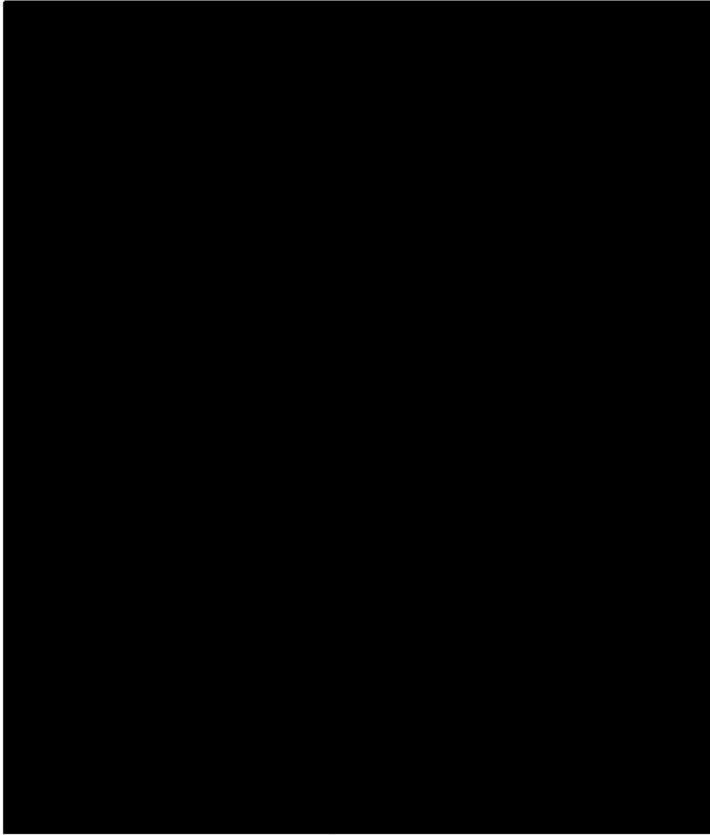
Registered Charity number

SC051478



Free Church Northern Presbytery

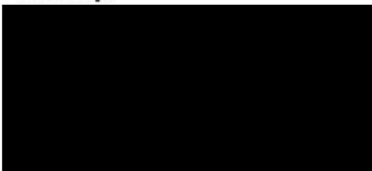
Report of the Trustees
for the Year Ended 31 December 2024



Independent Examiner


Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on *30th September 2025* and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Free Church Northern Presbytery

I report on the accounts for the year ended 31 December 2024 set out on pages four to ten.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 to comply with Regulation 8 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.



Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

30 September 2025

Free Church Northern Presbytery

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,737	24,890	74,627	45,258
Investment income	2	18,481	-	18,481	-
Total		<u>68,218</u>	<u>24,890</u>	<u>93,108</u>	<u>45,258</u>
EXPENDITURE ON					
Charitable activities					
General		<u>43,840</u>	<u>24,377</u>	<u>68,217</u>	<u>40,518</u>
NET INCOME		24,378	513	24,891	4,740
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,335</u>	<u>14,526</u>	<u>16,861</u>	<u>12,121</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>26,713</u></u>	<u><u>15,039</u></u>	<u><u>41,752</u></u>	<u><u>16,861</u></u>

The notes form part of these financial statements

Free Church Northern Presbytery

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Debtors	5	1,970	-	1,970	4,210
Cash at bank		35,076	15,039	50,115	15,833
		<u>37,046</u>	<u>15,039</u>	<u>52,085</u>	<u>20,043</u>
CREDITORS					
Amounts falling due within one year	6	(10,333)	-	(10,333)	(3,182)
NET CURRENT ASSETS		<u>26,713</u>	<u>15,039</u>	<u>41,752</u>	<u>16,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,713</u>	<u>15,039</u>	<u>41,752</u>	<u>16,861</u>
NET ASSETS		<u>26,713</u>	<u>15,039</u>	<u>41,752</u>	<u>16,861</u>
FUNDS	8				
Unrestricted funds				26,713	2,335
Restricted funds				15,039	14,526
TOTAL FUNDS				<u>41,752</u>	<u>16,861</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/9/2025 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	18,481	-
	<u>18,481</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,842	40,416	45,258
	<u>4,842</u>	<u>40,416</u>	<u>45,258</u>
EXPENDITURE ON			
Charitable activities			
General	7,332	33,186	40,518
	<u>7,332</u>	<u>33,186</u>	<u>40,518</u>
NET INCOME/(EXPENDITURE)	(2,490)	7,230	4,740
Transfers between funds	(2,231)	2,231	-
	<u>(2,231)</u>	<u>2,231</u>	<u>-</u>
Net movement in funds	(4,721)	9,461	4,740
	<u>(4,721)</u>	<u>9,461</u>	<u>4,740</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	7,056	5,065	12,121
	<u>7,056</u>	<u>5,065</u>	<u>12,121</u>
TOTAL FUNDS CARRIED FORWARD	2,335	14,526	16,861
	<u>2,335</u>	<u>14,526</u>	<u>16,861</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	1,970	4,210
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 7)	7,790	-
Other creditors	2,543	3,182
	<u> </u>	<u> </u>
	10,333	3,182
	<u> </u>	<u> </u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	7,790	-
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.1.24	Net	Transfers	At
	£	movement	between	31.12.24
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	2,335	(3,819)	(6,879)	(8,363)
Capstone fund	-	28,197	6,879	35,076
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,335	24,378	-	26,713
Restricted funds				
NP Connect	14,526	513	-	15,039
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	16,861	24,891	-	41,752
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,000	(9,819)	(3,819)
Capstone fund	62,218	(34,021)	28,197
	68,218	(43,840)	24,378
Restricted funds			
NP Connect	24,890	(24,377)	513
TOTAL FUNDS	<u>93,108</u>	<u>(68,217)</u>	<u>24,891</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	7,056	(2,490)	(2,231)	2,335
Restricted funds				
NP Connect	5,065	7,230	2,231	14,526
TOTAL FUNDS	<u>12,121</u>	<u>4,740</u>	<u>-</u>	<u>16,861</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,842	(7,332)	(2,490)
Restricted funds			
NP Connect	40,416	(33,186)	7,230
TOTAL FUNDS	<u>45,258</u>	<u>(40,518)</u>	<u>4,740</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	7,056	(6,309)	(9,110)	(8,363)
Capstone fund	-	28,197	6,879	35,076
	<u>7,056</u>	<u>21,888</u>	<u>(2,231)</u>	<u>26,713</u>
Restricted funds				
NP Connect	5,065	7,743	2,231	15,039
	<u>5,065</u>	<u>7,743</u>	<u>2,231</u>	<u>15,039</u>
TOTAL FUNDS	<u>12,121</u>	<u>29,631</u>	<u>-</u>	<u>41,752</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,842	(17,151)	(6,309)
Capstone fund	62,218	(34,021)	28,197
	<u>73,060</u>	<u>(51,172)</u>	<u>21,888</u>
Restricted funds			
NP Connect	65,306	(57,563)	7,743
	<u>65,306</u>	<u>(57,563)</u>	<u>7,743</u>
TOTAL FUNDS	<u>138,366</u>	<u>(108,735)</u>	<u>29,631</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	36,403	-	36,403	123
Insurance surplus	(2,569)	-	(2,569)	(1,536)
Presbytery dues	7,969	-	7,969	6,254
NP Connect	861	24,890	25,751	40,417
Cafe income	3,073	-	3,073	-
Hardship income	4,000	-	4,000	-
	49,737	24,890	74,627	45,258
Investment income				
Rents received	18,481	-	18,481	-
	68,218	24,890	93,108	45,258
Total incoming resources				
EXPENDITURE				
Charitable activities				
Rates and water	5,459	-	5,459	-
Light and heat	6,214	-	6,214	-
Telephone	772	-	772	-
Postage and stationery	466	-	466	18
Sundries	64	-	64	647
Honorarium - Presbytery Clerk	1,042	-	1,042	1,025
NP Connect expenses	-	24,377	24,377	33,186
Commissioners expenses	3,300	-	3,300	2,572
Travelling expenses	3,476	-	3,476	2,830
Donations and gifts	2,213	-	2,213	-
Cafe expenses	922	-	922	-
Entertainment	632	-	632	-
Cleaning	1,735	-	1,735	-
Hardship expenses	5,174	-	5,174	-
Repairs and renewals	4,177	-	4,177	-
Admin fees	7,600	-	7,600	-
	43,246	24,377	67,623	40,278
Support costs				
Governance costs				
Accountancy and legal fees	216	-	216	240
Carried forward	216	-	216	240

Free Church Northern Presbytery

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Governance costs				
Brought forward	216	-	216	240
Bookkeeping fees	378	-	378	-
	594	-	594	240
Total resources expended	43,840	24,377	68,217	40,518
Net income	24,378	513	24,891	4,740

This page does not form part of the statutory financial statements