

Bracadale, Duirinish and Snizort Church of Scotland

**Receipts and Payments Accounts
for the Year Ended
31 December 2024**

Congregation No: 422320

Scottish Charity No: SC030117

Bracadale, Duirinish and Snizort Church of Scotland

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Bracadale, Duirinish and Snizort Church of Scotland

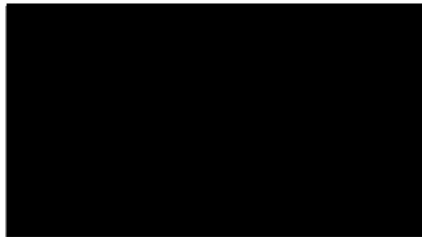
Trustees' Annual Report Year Ended 31 December 2024

Reference and Administrative Information:

Charity Name: Bracadale, Duirinish and Snizort Church of Scotland
Charity Registration Number: SC030117
Congregation Reference Number: 422320
Contact Address: 11 Kingsburgh
Romesdal
Snizort
Isle of Skye
IV51 9UT

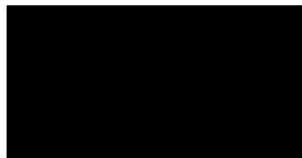
Trustees:

Kirk Session:



Principal Office-bearers:

Minister:
Session Clerk:
Deputy Session Clerk:
Church Treasurer:



Independent Examiner:



Bankers:

Bank of Scotland
Somerled Square
Portree
IV51 9EH

Bracadale, Duirinish and Snizort Church of Scotland

Trustees' Annual Report Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session which meets every month to discuss matters of the church and as required for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Service of Worship are held each Sunday in Bracadale, Duirinish and Snizort and monthly in Annisort.

Weekly prayer meetings/bible study are also held in each area.

Achievements and Performance

Ministry Update by the Rev Garry Wilson

BDS Vision

"Where there is no vision the people perish". (Proverbs 29:18)

The Lord called me back into the Church of Scotland ministry over 2 years ago and then into the new united parish of Bracadale, Duirinish and Snizort church in November 2023. I have the blessing of a wonderful leadership team consisting of [REDACTED] and [REDACTED]. We have monthly leadership meetings on a Tuesday at 1.30pm at the West Highland college. Over the past year we have taken our time to reflect, share and pray over the way forward for this new parish. The following report is seeing what we are already involved with in our new parish with the door always being open to hear what the Lord would have us do in the days ahead.

Bracadale, Duirinish and Snizort Church of Scotland

Trustees' Annual Report (continued) Year Ended 31 December 2024

Achievements and Performance continued

The prophet Habakkuk was commanded by the Lord to; "Write down the revelation and make it plain on tablets so that the herald may run with it. For the revelation awaits an appointed time; it speaks of the end and will not prove false, though it linger, wait for it: it will certainly come and will not delay."
(Habakkuk 2:2-3)

Like the prophet was commanded to write the vision down it is important that I do the same. It needs to be made clear and hopefully we will all run with the same revelation?

I have written out a type of parish profile in terms of geography, population, church attendance, outreach events and mileage. Please read and reflect on the following.

The newly formed parish of BDS was constituted at a Union and induction service at Kensaleyre church on Friday November 2023. The new union is made up of the following parishes.

Parish of Bracadale

Bracadale is a coastal island parish on the Isle of Skye and is 9 miles (15km) southwest of Portree. The parish has an area of 386.3 sq. km (142.2 sq. miles) and has four neighbouring parishes: namely Duirinish, Portree, Strath and Snizort.

Southwest: Bracadale 142 sq miles

(Struan, Carbost, Portnalong, Glenbrittle)

One church building in the township of Fernilea.

Bracadale Church of Scotland. There are no other Christian churches in this area.

Parish of Duirinish

Duirinish is a coastal island parish on the Isle of Skye and is 15 miles (24km) west of Portree. The parish has an area of 322.7sq.km (124.6 sq.miles) and it's two neighbouring parishes are Bracadale and Snizort, which are now united as one parish together.

West: Duirinish 124 sq miles

(Dunvegan, Edinbane, Glendale, Waternish)

Two buildings one in the village of Edinbane called Annisort Church of Scotland. The other building in the village of Dunvegan called Duirinish Church of Scotland.

Parish of Snizort

Snizort is a coastal parish on the Isle of Skye and is 7 miles (12km) north of Portree. The parish has an area of 215.3 sq. km (83.1 sq.miles) and has four neighbouring parishes namely Bracadale, Duirinish, Kilmuir and Portree.

Northwest: Snizort 83 sq miles

(Uig, Kensalyre, Bernisdale, Skeabost)

Two church buildings, one in the village of Uig called Uig Church of Scotland and the other in the township of Kensalerye called Kensalerye Church of Scotland.

The population of the new united parish of Bracadale, Duirinish and Snizort as follows:

Bracadale and Duirinish 2215 people

Snizort 1445 people.

Total in united parish: 3660.

Bracadale, Duirinish and Snizort Church of Scotland

Trustees' Annual Report (continued) Year Ended 31 December 2024

Achievements and Performance continued

We have just over 2% of the population who attend church in our united parish with Dunvegan having the biggest attendance.

Average attendance at our five centres of worship:

Dunvegan (weekly) 40 plus (3 children)

Uig (weekly) 15-20

Fernilea (three weekly) 8-10

Kensaleyre (weekly) 15-18

Arnisort (Monthly) 12

Total 95 approximately half of attendance at one church building is Dunvegan.

The distances covered by the minister on a typical Sunday to cover three different parts of the parish and conducting three services is as follows:

Portree to Dunvegan 24 miles

Dunvegan to Fernilea 24 miles

Portree to Kensaleyre 15 mile round trip

Total for a Sunday: approximately 73 miles

On other Sundays the following mileage:

Portree to Uig 15 miles

Uig to Fernilea 35 miles

Fernilea to Portree 25 miles

Portree to Kensaleyre 15 mile round trip

Total for Sunday: approximately 90 miles

Service times:

Duirinish Parish Church every Sunday at 10:30am

Uig Parish Church every Sunday at 10:30am

Kensaleyre Church every Sunday at 6.00pm

Fernilea Church 12.30 pm

(2nd, 3rd, 4th (5th) Sunday of month)

Arnisort Church 12.30pm

(1st Sunday of month)

Ministry

Thank the Lord for [REDACTED] and [REDACTED] for regularly taking services in this large parish. If it was not for these people we would not be able to sustain ministry in such a large parish area.

A massive thank you to [REDACTED] and [REDACTED] for leading our worship services.

Bracadale, Duirinish and Snizort Church of Scotland

Trustees' Annual Report (continued) Year Ended 31 December 2024

Achievements and Performance continued

To our elders and members who do home visits, nursing homes, hospitals, who call and message those in our congregation and outside the congregation your ministry is invaluable to the work of the Kingdom of God.

Sunday school ministry of [REDACTED] and [REDACTED] is so essential to the growth of the church and outreach to families in our community. Thank you.

The ministry of hospitality after our services with Tea, coffee, cakes and opportunities to share fellowship. Huge thank you to [REDACTED] who is our treasurer and has had to see the congregation through very challenging times. It takes people, the body of Christ, to be church and do the calling of Christ into our communities and nation. Thank you to all of you.

Outreach and Evangelism:

Three church buildings are in three school areas where I am chaplain to the schools at Dunvegan, Carbost and MacDiarmid. This ministry is crucial to our outreach and evangelism to children and their families. The following are some of the outreach ministries we have up and running.

Dunvegan:

1st Isle of Skye Brigade. Meets village hall every Tuesday with an average attendance of 15 young people per week. Fantastic group of leaders and helpers from different church backgrounds.

Sunday school every Sunday at Dunvegan church. We have 3 to 4 children every Sunday.

House group every Monday at 11.00am average 12-14 people every week.

United services with other denominations every three months in village hall. Also monthly leaders prayer meeting.

Dunvegan School services in Dunvegan church at Christmas, Easter and prizegiving in June.

Fernilea:

Messy church 4 times per year average 14-16 young people.

Revival prayer meeting every 2nd Thursday average 4 people.

Church cafe twice per year.

Carbost school services in church at Christmas and Easter.

Uig:

Prayer meeting every second Wednesday in church average 10 people

Blythswood appeal every year in Uig hall

Food bank in demountable at Uig church

Kensalerye:

Prayer meeting/ Housegroup every second Wednesday 10-12 people average.

Bracadale, Duirinish and Snizort Church of Scotland

Trustees' Annual Report (continued) Year Ended 31 December 2024

Achievements and Performance continued

New outreach Youth group 12–15-year-olds to start in due course under leadership of Ian and Helen MacFarlane.

*We have Christmas outreach services in each community of the five parishes every year.
We hope to keep these ministries going and hopefully begin Alpha courses in some of the communities.*

These are some of the ministries in our churches and part of the vision is to continue doing what we do and to seek the Lord for a clear vision for each local church we serve in. Please continue to pray, praise and proclaim the gospel to one another in building up the body of Christ and also focusing on sharing our faith and caring for those in our communities with the love of Jesus and the hope of eternal life to the broken, lost and lonely. The people walking in darkness have seen a great light on those living in the land of the shadow of death a light has dawned.

*Let your light shine before people, that they may see your good deeds and praise your Father in heaven.
(Matthew 5)*

With much love in Jesus.

Financial Review

The principal source of income is weekly offerings. The total this current year was £44,276 (2023 £17,910). Income from HMRC against gift aided donations and other donations was £20,457 (2023 £12,095)

Reserves Policy

It is the Trustees' policy to hold in reserve any monies that might be required to cover future expenditure. The balance of this account as at end of December 2024 is £9,357 (2023 £9,357).

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Date: 30 April 2025

**Bracadale, Duirinish and Snizort Church of Scotland
SC030117**

Report of the Independent Examiner

I report on the financial statements of the Bracadale, Duirinish and Snizort Church of Scotland for the year ended 31 December 2024 as set out on pages 8 to 12.

Respective responsibilities of trustees and independent 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 regulations 10(1) (d) of the 2006 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

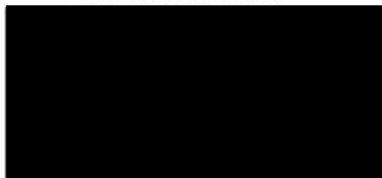
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

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

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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



Wood Accountancy Ltd
Glenview
Upper Feorlig
Dunvegan
IV55 8ZL

Date: 6 May 2025

Bracadale, Duirinish and Snizort Church of Scotland

Statement of Receipts and Payments Year Ended 31 December 2024

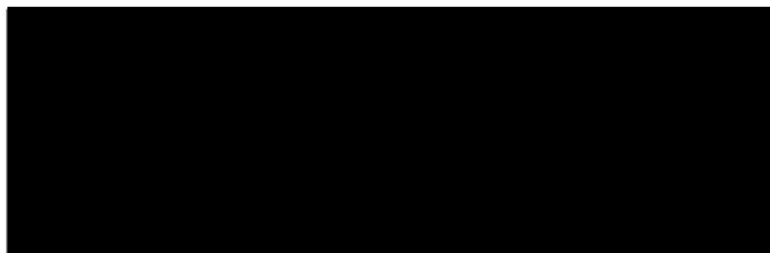
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Donations	4	65,601	28,213	93,814	37,704
Investment income		270	-	270	66
		65,871	28,213	94,084	37,770
Rental of premises		1,200	-	1,200	-
Transfer of Union Balance		4,508	-	4,508	12,841
Other income		1,760	-	1,760	-
Total receipts		73,339	28,213	101,552	50,611
Payments	5				
Cost of generating funds		45	-	45	128
Charitable activities		67,858	23,327	91,185	28,690
Governance costs		540	-	540	-
Total payments		68,443	23,327	91,770	28,818
Net receipts / (payments)		4,896	4,886	9,782	21,793
Transfers between funds		-	-	-	-
Surplus / (deficit) for the year		4,896	4,886	9,782	21,793

Bracadale, Duirinish and Snizort Church of Scotland

Statement of Balances As At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank and deposit account balances				
Opening balances	32,104	2,920	35,024	13,231
Surplus / (deficit) for the year	4,896	4,886	9,782	21,793
Closing balances	37,000	7,806	44,806	35,024
Other assets				
None	-	-	-	
	-	-	-	
Liabilities				
None	-	-	-	
	-	-	-	

The accounts were approved by the Kirk Session and Financial Board on 30 April 2025.



Bracadale, Duirinish and Snizort Church of Scotland

Notes Forming Part of the Financial Statements For the Year Ended 31 December 2024

1. Trustee Remuneration and Expenses

- a) No remuneration was paid to trustees during the year to 31 December 2024 or the preceding year
- b) During the year to 31 December 2024 [REDACTED] received £4,943 in mileage claims (2023 £791) and £nil by way of a thank-you from the congregation (2023 £300). During the year [REDACTED] also received a total of £7,800 for rent payments (2024 £nil)

2. Related Parties

No related party transactions occurred in the year under review or the preceding year.

3. Nature and Purpose of Funds

Summary of Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
Restricted Funds					
Mission funds	1,814	4,360	2,734	-	3,440
Dunvegan Church renovation	-	20,840	19,585	-	1,255
Kensaleyre Church renovation	-	300	-	-	300
Fabric fund	-	1,705	-	1,106	2,811
Electricity	-	1,008	1,008	-	-
Anisort Church	1,106	-	-	1,106	-
	2,920	28,213	23,327	-	7,806
Unrestricted Funds					
General Funds	22,747	73,339	68,443	-	27,643
Designated Reserve fund	9,357	-	-	-	9,357
	32,104	73,339	68,443	-	37,000
Total Funds	35,024	101,552	91,770	-	44,806

Purpose of Designated Funds

Reserve fund: Funds set aside to augment the General Fund when required.

Purpose of Restricted Funds

Mission Fund: Funds collected for the purpose of donating to Mission work.

Dunvegan Church renovation: Funds received to be used for the renovation of Dunvegan Church under the name 'Togamid'

Bracadale, Duirinish and Snizort Church of Scotland

Notes Forming Part of the Financial Statements For the Year Ended 31 December 2024

3. Nature and Purpose of Funds (cont.)

Kensaleye renovation: Kensaleyre Church renovation: Funds received to be used for the renovation of Kensaleyre Church under the name 'Togamid'

Fabric fund: Funds received to be used for church fabric.

Electricity: Funds received to be used for electricity costs.

Anisort Church: Funds received to be used for Anisort Church fabric. It was agreed with the donor in 2022 to use the funds be used to purchase an antique, individual glasses and communion set for Anisort church in memory of the donor's late wife, with a plaque to this effect. The communion set has been purchased and is at the church with a plaque.

4. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gift Aid and donations	44,276	-	44,276	17,910
Tax recovered on Gift Aid donations	20,457	-	20,457	12,095
Funeral donations	380	-	380	1,513
Wedding donations	400	-	400	-
Mission box	-	4,360	4,360	421
Electricity donation	-	1,008	1,008	360
Bequests	-	-	-	5,000
Fabric fund	-	22,845	22,845	-
Life and Work	88	-	88	-
Social induction	-	-	-	405
	65,601	28,213	93,814	37,704

5. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<i>Cost of generating funds</i>				
Offering envelopes	45	-	45	128
	45	-	45	128
<i>Charitable activities</i>				
Blythwood	-	-	-	200
Boys brigade	188	-	188	-
Building maintenance	3,765	-	3,765	383
Subtotal b/fwd.	3,953	-	3,953	583

Bracadale, Duirinish and Snizort Church of Scotland

Notes Forming Part of the Financial Statements For the Year Ended 31 December 2024

5. Analysis of Payments (cont.)

<i>Subtotal c/fwd.</i>	3,953	-	3,953	583
Church of Scotland admin	5	-	5	-
Council tax	120	-	120	(1,653)
Communion expenses	600	-	600	394
Equipment	621	-	621	-
Faith mission	-	2,734	2,734	200
Give to Grow (Ministry mission)	21,900	-	21,900	11,059
Ground maintenance	430	-	430	-
Hall hire for mission	-	-	-	181
Heat and light	13,663	1,008	14,671	7,343
Insurance	4,758	-	4,758	4,884
Living Hope donation	-	-	-	100
Locum	6,439	-	6,439	-
Phone and tv	(73)	-	(73)	677
Portree FC donation	-	-	-	300
Presbytery dues	654	-	654	806
Pulpit supplies	1,215	-	1,215	970
Refurbishment costs	-	19,585	19,585	-
Rent	7,800	-	7,800	-
Rent during renovations	60	-	60	-
Social induction	-	-	-	1,836
Subscriptions and licenses	360	-	360	127
Sunday school	193	-	193	92
Sundry	217	-	217	-
Travel and mileage	4,943	-	4,943	791
	67,858	23,327	91,185	28,690
<i>Governance costs</i>				
Accounts preparation	270	-	270	-
Independent examination	270	-	270	-
	540	-	540	-

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the tenth and subsequent years) £38,884.

APPENDIX

**FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION**

422320 Bracadale, Duirinish & Snizort

Consolidated Fabric Fund

CAPITAL ACCOUNT

**2024
£**

Credit balances held at 31 December at cost

1,400.88

Market value of balances at 31 December

2,055.34

REVENUE ACCOUNT

Credit balance at 31 December

447.49

TEMPORARY ACCOUNT

Credit balance at 31 December

-

Individual Fund

Purpose:

EXPENDABLE

**2024
£**

Credit balances held at 31 December at cost

-

Market value of balances at 31 December

-

PERMANENT ENDOWMENT

Credit balances held at 31 December at cost

-

Market value of balances at 31 December

-