

# **Duirinish**

## **Free Church of Scotland**

### **Report of Deacons' Court and Accounts**

**For the Year Ended 31<sup>st</sup> December 2024**

| <b>Contents</b>                      | <b>Pages</b> |
|--------------------------------------|--------------|
| <b>Report of Deacons' Court</b>      | <b>1-3</b>   |
| <b>Receipts and Payments Account</b> | <b>4</b>     |
| <b>Statement of Balances</b>         | <b>5</b>     |
| <b>Notes to the Accounts</b>         | <b>6-7</b>   |
| <b>Independent Examiner's Report</b> | <b>8</b>     |

**Duirinish Free Church of Scotland**  
**Report of Deacons' Court and Accounts**  
**Year Ending 31<sup>st</sup> December 2024**

The following are the duly elected office bearers of the congregation during 2024:

Minister:

Elders:

Deacons:

Trustees:

Congregational

Charity

Contact Address:

Churches are:

Registered Charity No:

SC012925 (Denominational)

SC038173 (Congregational)

**Duirinish Free Church of Scotland**  
**Report of Deacon's Court and Accounts**  
**Year Ending 31<sup>st</sup> December 2024**

Duirinish Free Church is a congregation of the Free Church of Scotland, a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Congregation is authorised by the Church to have a minister paid from funds of the centrally run Sustentation Fund.

**CONSTITUTION**

Duirinish Free Church is listed in the Scottish Charity Register (Act 2005). The Charity Number is SC038173. A full copy of the Congregation's constitution is available upon request. The government of the Free Church is Presbyterian and the Congregation is within the Free Presbytery of Skye and Wester Ross.

The administration of the finances and property of the Congregation is the responsibility of the Deacon's Court, which consists of the minister, *bona fide* acting elders and deacons. The minister becomes a member of the court on being inducted to the charge by the Presbytery of the bounds after a free election by communicant members of the Congregation. All active members of the Deacons' Court are Charity Trustees.

The Congregation's properties are held under the denomination's Model Trust Deed.

**AIMS**

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 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 the terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

**ACTIVITIES**

In the furtherance of these aims over the past year, the Congregation was involved in the following activities: the conducting of the public worship on the Lord's Day, a mid-week prayer meeting and Bible study, Sunday Schools, a Holiday Club and other children's activities, public talks, evangelistic Bible studies, congregational meals, and a carol service.

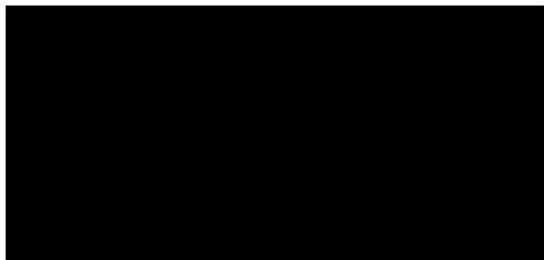
## **FINANCIAL INFORMATION**

The Surplus/Deficit for the year is listed on page 4 of the Accounts.

The actual total remitted to central funds was £3,794.72 (2023 - £4,540).

## **TAXATION**

The Congregation is a charity and is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability of taxation on any of its income.



# Duirinish Free Church of Scotland

Charity Number SC038173

Receipts and Payments Account

For the Year Ended 31st December 2024

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2024<br>£        | 2023<br>£        |
|--------------------------------|----------------------------|--------------------------|------------------|------------------|
| Gift Aid                       | 3,194.75                   | -                        | 3,194.75         | 2,703.38         |
| Church Door Collections        | 11,475.94                  | -                        | 11,475.94        | 9,460.40         |
| Donations                      | 820.00                     | 380.00                   | 1,200.00         | 2,327.39         |
| Received by Edinburgh          | 2,234.72                   | -                        | 2,234.72         | 2,400.00         |
| Direct bank payment            | 16,362.00                  | -                        | 16,362.00        | 14,795.00        |
| Bank interest                  | 146.60                     | -                        | 146.60           | 101.23           |
| Magazines and Publications     | 448.50                     | -                        | 448.50           | 473.00           |
| Legacy Funds                   | -                          | 8,935.11                 | 8,935.11         | -                |
| <b>Total Receipts</b>          | <b>34,682.51</b>           | <b>9,315.11</b>          | <b>43,997.62</b> | <b>32,260.40</b> |
|                                |                            |                          |                  |                  |
| Remittances to central funds   | 1,560.00                   | -                        | 1,560.00         | 2,140.00         |
| Individual givings paid direct | 2,234.72                   | -                        | 2,234.72         | 2,400.00         |
| Presbytery/Assembly expenses   | 690.00                     | -                        | 690.00           | 1,143.00         |
| Pulpit Supply                  | 3,421.19                   | -                        | 3,421.19         | 4,503.10         |
| Ministry Costs                 | 2,839.94                   | -                        | 2,839.94         | -                |
| Manse upkeep                   | 6,817.91                   | -                        | 6,817.91         | 889.70           |
| Ministers expenses             | 522.20                     | -                        | 522.20           | 214.00           |
| Communion expenses             | 23.25                      | -                        | 23.25            | -                |
| Insurance                      | 1,609.90                   | -                        | 1,609.90         | 1,527.87         |
| Rates                          | 2,800.73                   | -                        | 2,800.73         | 2,627.97         |
| Heat and Light                 | 6,258.08                   | -                        | 6,258.08         | 4,736.59         |
| Manse Oil                      | 1,291.45                   | -                        | 1,291.45         | 2,058.19         |
| Repairs & Renewals             | 729.00                     | -                        | 729.00           | 300.00           |
| Donations                      | 370.00                     | 380.00                   | 750.00           | 2,301.00         |
| Hire of hall                   | 775.00                     | -                        | 775.00           | 970.00           |
| Magazines and Publications     | 404.02                     | -                        | 404.02           | 560.94           |
| Outreach                       | 769.38                     | -                        | 769.38           | 130.00           |
| Sundry general                 | 480.76                     | -                        | 480.76           | 210.74           |
| Independent Examination        | 206.79                     | -                        | 206.79           | 202.99           |
| <b>Total payments</b>          | <b>33,804.32</b>           | <b>380.00</b>            | <b>34,184.32</b> | <b>26,916.09</b> |
|                                |                            |                          |                  |                  |
| Surplus/Deficit for year       | 878.19                     | 8,935.11                 | 9,813.30         | 5,344.31         |
| Transfers during the year      | -                          | -                        | -                | -                |
| Funds Brought Forward          | 5,984.25                   | 7,342.91                 | 13,327.16        | 7,982.85         |
| <b>Funds Carried Forward</b>   | <b>6,862.44</b>            | <b>16,278.02</b>         | <b>23,140.46</b> | <b>13,327.16</b> |
|                                |                            |                          |                  |                  |
| Represented by:                |                            |                          |                  |                  |
| Unrestricted funds             | 6,862.44                   | -                        | 6,862.44         | 5,984.25         |
| Restricted funds:              |                            |                          |                  |                  |
| Waternish Church               | -                          | 5,826.29                 | 5,826.29         | 5,826.29         |
| Legacy Funds                   | -                          | 8,935.11                 | 8,935.11         | -                |
| Holiday Club                   | -                          | 257.70                   | 257.70           | 257.70           |
| Youth Work Fund                | -                          | 236.89                   | 236.89           | 236.89           |
| Local School                   | -                          | 50.00                    | 50.00            | 50.00            |
| Benevolent Fund                | -                          | 972.03                   | 972.03           | 972.03           |
|                                | <b>6,862.44</b>            | <b>16,278.02</b>         | <b>23,140.46</b> | <b>13,327.16</b> |
|                                |                            |                          |                  |                  |
| Being:-                        |                            |                          |                  |                  |
| Current Account                |                            |                          | 13,687.63        | 8,456.04         |
| Deposit Account                |                            |                          | 9,452.83         | 4,871.12         |
|                                |                            |                          | <b>23,140.46</b> | <b>13,327.16</b> |
|                                |                            |                          | -                | -                |

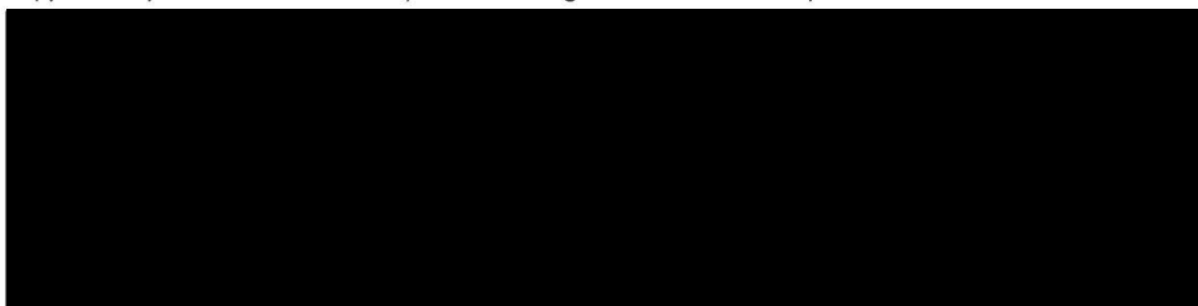
# Duirinish Free Church of Scotland

## Statement of Balances

As at 31st December 2024

|                                                         | Notes | 2024<br>£                   | 2023<br>£                   |
|---------------------------------------------------------|-------|-----------------------------|-----------------------------|
| <b>Bank Accounts</b>                                    |       |                             |                             |
| Opening Balances                                        |       | 13,327.16                   | 7,982.85                    |
| Surplus/(Deficit) for year                              |       | 9,813.30                    | <u>5,344.31</u>             |
| Closing Balance                                         | 3     | <u>23,140.46</u>            | <u>13,327.16</u>            |
| <b>Funds Held at the Central Offices</b>                |       |                             |                             |
|                                                         | 4     |                             |                             |
| Opening Balance                                         |       | 1,043.03                    | 1,043.03                    |
| Surplus/(Deficit) for year                              |       | <u>                    </u> | <u>                    </u> |
| Closing Balance                                         |       | <u>1,043.03</u>             | <u>1,043.03</u>             |
| Total Monetary Assets                                   |       | <u>24,183.49</u>            | <u>14,370.19</u>            |
| <b>Reserves</b>                                         |       |                             |                             |
| Unrestricted Funds                                      | 6     | 6,862.44                    | 5,984.25                    |
| Unrestricted Funds- Central Offices                     | 4     | 1,043.03                    | 1,043.03                    |
| Restricted Funds                                        | 7     | <u>16,278.02</u>            | <u>7,342.91</u>             |
|                                                         |       | <u>24,183.49</u>            | <u>14,370.19</u>            |
| <b>Statement of Assets held for Charitable Purposes</b> |       |                             |                             |
| Manse                                                   | 1     | 265,000.00                  | 265,000.00                  |
| Church - Hallin (Waternish)                             | 1     | 90,000.00                   | 90,000.00                   |
| Church - Glendale                                       | 1     | 65,000.00                   | 65,000.00                   |
| Church - Lonmore (Dunvegan)                             | 1     | <u>165,000.00</u>           | <u>165,000.00</u>           |
|                                                         |       | <u>585,000.00</u>           | <u>585,000.00</u>           |

Approved by the Trustees on 14th April 2025 and signed on their behalf by the undernoted:



# Duirinish Free Church of Scotland

## Notes

As at 31st December 2024

### 1 Tangible Fixed Assets

As listed in the statement of assets, the congregation owns three church buildings in addition to the manse in Lonmore, Dunvegan. In 2010, the Deacons' Court had the four properties surveyed to get an estimate of their market value.

### 2 Transactions with Trustees

There were no transactions with Trustees during the year.

### 3 Bank Accounts

|                  | 2024             | 2023             |
|------------------|------------------|------------------|
| Opening Balances | £                | £                |
| Current Account  | 8,456.04         | 3,168.63         |
| Deposit Account  | 4,871.12         | 4,814.22         |
|                  | <u>13,327.16</u> | <u>7,982.85</u>  |
| Closing Balances |                  |                  |
| Current Account  | 13,687.63        | 8,456.04         |
| Deposit Account  | 9,452.83         | 4,871.12         |
|                  | <u>23,140.46</u> | <u>13,327.16</u> |

### 4 Amounts held by the Central Church

|                                               |                 |                 |
|-----------------------------------------------|-----------------|-----------------|
| Balance of proceeds from disposal of property | <u>1,043.03</u> | <u>1,043.03</u> |
|-----------------------------------------------|-----------------|-----------------|

### 5 Money received by the Central Offices on behalf of the congregation

|                                 |                 |                 |
|---------------------------------|-----------------|-----------------|
| Paid from Duirinish Free Church | 1,560.00        | 2,140.00        |
| Paid centrally by individuals   | 2,234.72        | 2,400.00        |
|                                 | <u>3,794.72</u> | <u>4,540.00</u> |

### 6 Unrestricted Funds

|              | Balance at<br>1st January<br>2024<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfer<br>£ | Balance at<br>31st December<br>2024<br>£ |
|--------------|----------------------------------------|----------------------------|----------------------------|---------------|------------------------------------------|
| General Fund | <u>5,984.25</u>                        | <u>34,682.51</u>           | <u>(33,804.32)</u>         | <u>-</u>      | <u>6,862.44</u>                          |

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

## 7 Restricted Funds

|                               | Balance at<br>1st January<br>2024<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfer<br>£ | Balance at<br>31st December<br>2024<br>£ |
|-------------------------------|----------------------------------------|----------------------------|----------------------------|---------------|------------------------------------------|
| Benevolent Fund               | 972.03                                 | -                          | -                          | -             | 972.03                                   |
| Youth Work                    | 236.89                                 | -                          | -                          | -             | 236.89                                   |
| Holiday Club                  | 257.70                                 | -                          | -                          | -             | 257.70                                   |
| Waternish Church              | 5,826.29                               | -                          | -                          | -             | 5,826.29                                 |
| Legacy Funds                  | -                                      | 8,935.11                   | -                          | -             | 8,935.11                                 |
| CHAS Appeal                   | -                                      | 70.00                      | (70.00)                    | -             | -                                        |
| Local School                  | 50.00                                  | -                          | -                          | -             | 50.00                                    |
| Church Camps Appeal           | -                                      | 310.00                     | (310.00)                   | -             | -                                        |
| <b>Total Restricted Funds</b> | <b>7,342.91</b>                        | <b>9,315.11</b>            | <b>(380.00)</b>            | <b>-</b>      | <b>16,278.02</b>                         |

The **Benevolent Fund** was established by the Deacon's Court in 2008 to provide financial assistance to those in difficulty. An initial £200 was designated by the Court for this fund. Further income was received through church door collections.

The **Youth Work Fund** is to support everything to do with the Youth Club and this includes the Holiday Club.

The **Waternish Church** funds held are to be used for expenditure incurred.

The **Legacy Funds** were donated to the Trustees of Hallin Free Church at Waternish.

The **Local School** funds will be used to support children's activities.

## 8 Bank Reconciliations

|                                   | Current<br>Account<br>£ | Deposit<br>Account<br>£ | Total<br>£  |
|-----------------------------------|-------------------------|-------------------------|-------------|
| Opening Ledger Balance            | 8,456.04                | 4,871.12                | 13,327.16   |
| Receipts                          | 34,915.91               | 9,081.71                | 43,997.62   |
| Payments                          | (34,184.32)             | -                       | (34,184.32) |
| Transfers                         | 4,500.00                | (4,500.00)              | -           |
| Closing ledger Balance            | 13,687.63               | 9,452.83                | 23,140.46   |
| Bank Statement 31st December 2024 | 13,687.63               | 9,452.83                | 23,140.46   |
| Outstanding lodgements:           | -                       | -                       | -           |
| Outstanding cheques:              | -                       | -                       | -           |
|                                   | 13,687.63               | 9,452.83                | 23,140.46   |

**Independent examiner's report to the trustees on the unaudited accounts of Duirinish Free Church of Scotland**

I report on the accounts of Duirinish Free Church of Scotland for the year ended 31st December 2024 set out on the previous 4 pages.

**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. The charity 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 independent examiner's statement**

My 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**

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 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.

[Redacted Signature]  
Date:- 16/4/25  
Finance Manager  
Voluntary Action Lochaber  
An Drochaid, Claggan Road  
Fort William  
PH33 6PH



