



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |                   |       |      |    |                 |       |      |
|----------------------------------------|-------------------|-------|------|----|-----------------|-------|------|
|                                        | Period start date |       |      |    | Period end date |       |      |
|                                        | Day               | Month | Year |    | Day             | Month | Year |
| From                                   | 01                | 12    | 2023 | To | 30              | 11    | 2024 |

## Reference and administration details

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

|                                             |
|---------------------------------------------|
| Old St Peters Kirk Preservation Association |
|                                             |
| SC048879                                    |
| 73 Upper Burnside Drive                     |
| Thurso                                      |
| Caithness                                   |
| Postcode KW14 7XB                           |

## 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  |              | Chairman        |                                   |                                                               |
| 2  |              |                 |                                   |                                                               |
| 3  |              |                 | Resigned 31.5.24                  |                                                               |
| 4  |              | Treasurer       |                                   |                                                               |
| 5  |              |                 |                                   |                                                               |
| 6  |              | Secretary       |                                   |                                                               |
| 7  |              |                 | Resigned 31.5.24                  |                                                               |
| 8  |              |                 | Resigned 31.5.24                  |                                                               |
| 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 |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

### Type of governing document

The former unincorporated association became a SCIO and registered charity on 29 November 2018.

The charity is governed by its Constitution as a one tier SCIO operating under OSCR guidance.

### Trustee recruitment and appointment

The trustees are elected by a member vote at the Annual General Meeting.

## Objectives and activities

### Charitable purposes

The advancement of the arts, heritage, culture or science including the preservation, including restorative works, of Old St Peter's Kirk, Thurso and its graveyard for current and future generations.

The advancement of citizenship or community development (including rural or urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities).

### Summary of the main activities in relation to these objects

Working with The Highland Council to acquire the Kirk under community asset transfer legislation.

Research the Kirk's history and interpret it for citizens and visitors.

## Achievements and performance

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

Last year, we reported on the condition surveys we had planned as one of our main charitable objectives being preservation of the monument and for interpretation and education. We secured funding not only for the surveys but also to develop a website. We have spent many months in discussion with the council and Historic Environment Scotland which were not helped by council reorganisation and staffing changes. We are finally getting closer to seeing some physical restoration work carried out. We have been encouraged by HES to submit Scheduled Monument Consent for repairs to the monuments inside the kirk. This should allow entry once again which will allow us to weed the area and clean up any litter. Our first structural priority with preservation of the Kirk are the repairs to the roof of the Bishops Apartment which will need a separate permission as a structural design will be required for this and will take time. Funding will have to be sourced for this. The setting up of a website has been setback due to illness of our supplier, and we need to restart with a new provider. We do, however, have a skeleton of a website already in place, and it's a case of continuing to progress this once a new developer has been assigned. We have had a full year of visits and thanks to our volunteers who try to be present for a few hours every day (weather permitting). Visitors are surprised and delighted to get a personal tour plus leaflet information in multiple languages, we have added Spanish and Catalan to our collection, and we have many great comments in our visitors' book. Donations are healthy as a result. We have recorded over 2000 visitors to the Kirk over the past year, but we know there are many more who visit when we are not present. Over the year we had 15 cruise ship visits, potentially 12,000 tourists, but often the smaller ships yield more visitors than the larger ones. We took part in the national 'Doors Open' days in September 24 and will do so again in 2025. We held a special St Peter's Day Open Day on 29th June 2024 which, although wet, was well attended. For it we produced a leaflet thanking our funders and highlighting the links between the Kirk and the town of Thurso. We also launched our Aurora notelets and 3D cards for sale and sales of our exclusive 2024 Christmas Card, designed by a local artist are going very well. Thanks also to a local author for copyright permission for their book on the history of the kirk, which we will get reprinted to help raise funds. Over the next 12 months, in addition to pursuing preservation works and welcoming visitors, we hope to launch our website, implement a QR code for donations and source a method of taking card payments both for donations and merchandise.

## Financial review

### Brief statement of the charity's policy on reserves

No set policy but we look to have sufficient on reserve to allow the charity to work towards achieving its objectives.

### Details of any deficit

### Donated facilities and services (if any)

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)          | <div></div>  |              |
| Full name(s)          |              |              |
| Position (e.g. Chair) |              |              |
|                       | Chairman     | Treasurer    |
| Date                  | 16 July 2025 | 16 July 2025 |

**Old St Peter's Kirk Preservation Association**

**SC048879**

**Receipts and payments accounts**

| For the period from | Period start date |          |      | to | Period end date |          |      |
|---------------------|-------------------|----------|------|----|-----------------|----------|------|
|                     | Day               | Month    | Year |    | Day             | Month    | Year |
|                     | 01                | December | 2023 |    | 30              | November | 2024 |

**Section A Statement of receipts and payments**

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 2,739                              |                                  |                                            |                                           | 2,739                                      | 2,432                                   |
| Grants                                                        |                                    | 4,450                            |                                            |                                           | 4,450                                      | 6,750                                   |
| Receipts from fundraising activities                          | 1,875                              |                                  |                                            |                                           | 1,875                                      | 508                                     |
| Gross trading receipts                                        |                                    |                                  |                                            |                                           | -                                          | -                                       |
| Income from investments other than land and buildings         |                                    |                                  |                                            |                                           | -                                          | -                                       |
| Gross receipts from other charitable activities               |                                    |                                  |                                            |                                           | -                                          | -                                       |
| <b>A1 Sub total</b>                                           | <b>4,614</b>                       | <b>4,450</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>9,064</b>                               | <b>9,690</b>                            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of fixed assets                            | -                                  |                                  |                                            |                                           | -                                          |                                         |
| Proceeds from sale of investments                             | -                                  |                                  |                                            |                                           | -                                          |                                         |
| <b>A2 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>                                         | <b>4,614</b>                       | <b>4,450</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>9,064</b>                               | <b>9,690</b>                            |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross trading payments                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Payments relating directly to charitable activities           | 965                                | 10,370                           |                                            |                                           | 11,335                                     | 1,027                                   |
| Governance costs:                                             |                                    |                                  |                                            |                                           |                                            |                                         |
| Independent examination                                       | -                                  |                                  |                                            |                                           | -                                          |                                         |
| <b>A3 Sub total</b>                                           | <b>965</b>                         | <b>10,370</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>11,335</b>                              | <b>1,027</b>                            |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchases of fixed assets                                     | -                                  |                                  |                                            |                                           | -                                          |                                         |
| Purchase of investments                                       |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A4 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>                                         | <b>965</b>                         | <b>10,370</b>                    | <b>-</b>                                   | <b>-</b>                                  | <b>11,335</b>                              | <b>1,027</b>                            |
| <b>Net receipts / (payments)</b>                              | <b>3,649</b>                       | <b>(5,920)</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>(2,271)</b>                             | <b>8,663</b>                            |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>3,649</b>                       | <b>(5,920)</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>(2,271)</b>                             | <b>8,663</b>                            |

## Section B Statement of balances

| Categories           | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 3,849                              | 6,750                            |                                            |                                           | 10,599                               | 1,936                             |
|                      | Surplus / (deficit) shown on receipts and payments account | 3,649                              | (5,920)                          |                                            |                                           | (2,271)                              | 8,663                             |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      | Cash and bank balances at end of year                      | 7,498                              | 830                              | -                                          | -                                         | 8,328                                | 10,599                            |
|                      | (Agree balances with receipts and payments account(s))     | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | Total                       | -                                | -                         |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         | Total                       | -                                   | -                                            | -                         |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | Total                           | -                          | -                         |

|                                  | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         | Total                           | -                                     | -                         |

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

Signature

Print Name

Date of approval

16 July 2025

16 July 2025

## Section C Notes to the Accounts

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

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.

|           | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|-----------|---------------------------------------|--------------------------|-----------------------|---|
| C2 Grants |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          | Total                 | - |

|                          |                                                                                                                                                      |   |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 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 |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---|

|                                    | 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 |
|----------------------|-----------------------------------------------------------------------------------------------------------------------|---|

|                                |  | 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 |  |
|----------------------|--|





# OSCr

Office of the Scottish **Charity Regulator**

|                                                                 |  | <b>Independent examiner's report on the accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |      |    |                 |          |                                                             |
|-----------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----|-----------------|----------|-------------------------------------------------------------|
| <b>Report to the trustees/members of</b>                        |  | Old St Peter's Kirk Preservation Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |          |      |    |                 |          |                                                             |
| <b>Registered charity number</b>                                |  | SC048879                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |      |    |                 |          |                                                             |
| <b>On the accounts of the charity for the period</b>            |  | Period start date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |      |    | Period end date |          |                                                             |
|                                                                 |  | Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Month    | Year |    | Day             | Month    | Year                                                        |
|                                                                 |  | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | December | 2023 | to | 30              | November | 2024                                                        |
| <b>Set out on pages</b>                                         |  | 6 to 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |      |    |                 |          | (remember to include the page numbers of additional sheets) |
| <b>Respective responsibilities of trustees and examiner</b>     |  | <p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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.</p>                                                                                                                                                                                                                                |          |      |    |                 |          |                                                             |
| <b>Basis of independent examiner's statement</b>                |  | <p>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 accounts.</p>                                                                                                                                                           |          |      |    |                 |          |                                                             |
| <b>Independent examiner's statement</b>                         |  | <p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |          |      |    |                 |          |                                                             |
| <b>Signed:</b>                                                  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |      |    |                 |          |                                                             |
| <b>Name:</b>                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |      |    |                 |          |                                                             |
| <b>Relevant professional qualification(s) or body (if any):</b> |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |      |    |                 |          |                                                             |
| <b>Address:</b>                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |      |    |                 |          |                                                             |