

OSCR

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	01	2024	To	31	12	2024

Charity name

Other names charity is known by

Charity's principal address

SC SC038148

Office (if any)

**Dates acted if
not for whole year**

**Name of person
(or body) entitled to
appoint trustee (if any)**

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

Sleat & Strath Free Church of Scotland is established by Constitution.

Trustee recruitment and appointment

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Finance Committee, composed of Kirk Session members plus elected individuals, oversees financial and property matters. Under Charity Law, the Finance Committee members are deemed to be the trustees of the congregation as those with responsibility for day-to-day management and control. This is distinct from the role of congregational trustees who are responsible only for holding property in trust.

Objectives and activities

Charitable purposes

The Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. Sleat & Strath Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims - the main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

Summary of the main activities in relation to these objects

During the year, the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims. The congregation continued its commitment to support the national Free Church of Scotland both spiritually and financially. The congregation is presently vacant (no resident minister) and is under the care of an Interim Moderator an ordained minister of the Free Church of Scotland and assessor elders from other congregations. The congregation now depends on supply preachers each weekend.

APPENDIX 1

Achievements and performance

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

Maintaining the regular worship services and by the use of technology joining with other congregations online to access these services.

Financial review

Brief statement of the charity's policy on reserves

The trustees are satisfied with the level of reserves retained by the charity, but recognise the pressure on the congregation's reserves must ease.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Interim Moderator	Assessor Elder
Date	24/06/2025	24/06/2025

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of **Sleat and Strath Free Church of Scotland**

Registered charity number **SC038148**

On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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 [other than that disclosed on the attached page*]

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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date:

23.06.25

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Sleat and Strath Free Church of Scotland

SC038148

Scottish Charity Regulator

Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	01	2024		31	12

Section A: Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	33,732				33,732	20,432
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	184
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	33,732	-	-	-	33,732	20,616
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	33,732	-	-	-	33,732	20,616
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	418
Investment management costs					-	-
Payments relating directly to charitable activities	27,869				27,869	26,274
Grants and donations					-	100
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	27,869	-	-	-	27,869	26,792
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	27,869	-	-	-	27,869	26,792
Net receipts / (payments)	5,863	-	-	-	5,863	(6,176)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	5,863	-	-	-	5,863	(6,176)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	60,653				60,653	66,829
	Surplus / (deficit) shown on receipts and payments account	5,863				5,863	(5,176)
							-
							-
	Cash and bank balances at end of year	66,516	-	-	-	66,516	60,653
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature*

Print Name

Date of
approval


29/4/25
29/4/25

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

3

	Institution	Name	
		Total	

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

3

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

F

**Balance
outstanding at
period end (£)**

Nature of Relationship	Nature of Transmission	Person and Ref.



Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Members donations	20,412				20,412	20,432
Tax reclaimed via Gift Aid scheme	13,240				13,240	
Private donation	80				80	
					-	
Total	33,732	-	-	-	33,732	20,432

Journal of Management Education 36(8) 907-924

2 Grants

2 Grants	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Central funds	14,400				14,400	14,400
Minister's expenses	-				-	3,749
Church buildings incl manse	11,008				11,008	7,089
Sundries	793				793	478
Charitable donation	170				170	-
Supply	1,498				1,498	558
					-	
					-	
					-	
					-	
					-	
Total	27,869	-	-	-	27,869	26,274

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	33,732				33,732	20,432
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	184
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	33,732	-	-	-	33,732	20,616
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33,732	-	-	-	33,732	20,616
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	418
Investment management costs					-	
Payments relating directly to charitable activities	27,699				27,699	26,374
Grants and donations	170				170	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	27,869	-	-	-	27,869	26,792
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	27,869	-	-	-	27,869	26,792
Net receipts / (payments)	5,863	-	-	-	5,863	(6,176)
Transfers to / (from) funds						
Surplus / (deficit) for year	5,863	-	-	-	5,863	(6,176)

Nature and purpose of funds

The propagation of the Christian gospel.