Highland International Church

Inverness

Reports & Accounts

Financial Year Ending 31/03/2026

Scottish Charity Number: SC046465

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Legal & Administrative Details

Charity Name:	Highland International Church
Charity Number:	SC046465
Charity Address:	82 Towerhill Avenue Cradlehall, Inverness IV2 5FB
Trustees:	James Torrens Peter Humphris David Humphris
Independent Examiner:	David Forbes 2 Wallace Court, Dingwall, IV15 9RS

Trustees Report

Structure, governance and management

The governance, management and administration of Highland International Church is the responsibility of the charity trustees as laid down in the Church's April 2016 Constitution.

Objectives and activities

The Church's purpose is the advancement of the Christian religion in Scotland and the world for the public benefit, through the maintenance in Inverness, Inverness-shire, of a body of Christian believers founded on the Basis of Faith and engaged in serving God through worship, discipling, pastoral care and outreach.

The Church's Basis of Faith requires acceptance of the Holy Bible, comprising the scriptures of the Old and New Testaments, as the inspired Word of God and the supreme authority in matters of faith and life.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were:

- An 11.00am Sunday **morning service** of worship followed by refreshments.
- The **Lord's Supper** shared on the first Sunday of each month.
- A 10.15am **Bible Explorers** meeting each Sunday for primary aged children.
- An 11.00am **crèche** during the Sunday morning service for pre-school children.
- A 5.30pm Sunday **evening service**.
- A 7.15pm Sunday evening meeting (**HIC-Youth**) for secondary aged students.
- An occasional church family **Sunday lunch** together following the morning service.
- A Wednesday **prayer meeting** (often by Zoom) and on alternate weeks a **Connect Group** in local homes studying a Bible book followed by **Passion for Life** study material later in the year. A church **prayer walk** around Raigmore Estate.
- James Torrens has been into **Raigmore Primary** and **Millburn Secondary** as part of the Chaplaincy team (with respect to Millburn) and as a chaplain (with respect to Raigmore P School.)
- Occasional all-age church family **day walks** – usually to climb a local hill.
- The practice of **hospitality** in local homes to welcome visitors and newcomers to the church.
- As part of our commitment to worldwide mission, we aim to pray for and support **six partners** working either overseas or in the UK.
- Support of the **Blythswood Food-bank** and their annual **Christmas Shoe Box** appeal.

The ministry of Highland International Church began with its first service in the Palace Hotel, Inverness, on Sunday 1st April 2012. The Church is recognised as a Scottish Charitable Incorporated Organisation (SC046465) having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

In February 2017, the Church moved from holding services in the Glenmoriston Town House Hotel to the Craigmonie Hotel, Inverness, containing premises which provided excellent and suitable accommodation in two of the hotel function suites.

On Sunday 26th January 2025 we held our last service in the Craigmonie Hotel and moved to the Raigmore Community Centre – adjacent to Raigmore Hospital and set in the heart of Inverness' Raigmore Estate where there is no permanent church building. We have been greatly encouraged to welcome individuals, families and Raigmore Hospital staff from Nigeria and Zambia who have continued to worship with us, along with a good number of other new – and usually young – faces.

Overall, we hope you are as encouraged and grateful as we Trustees are by this report and set of accounts. We have much to thank God for and much hope in the ongoing witness of our Church family to the people of Raigmore, Inverness, and beyond.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Other information

Our Highland International Church literature and policies are up to date

Financial Review

Reserves Policy

The Church endeavours to maintain sufficient cash reserve funds to enable it to meet at least three months regular expenditure of the Church at all times.

Funds in Deficit

N/A

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name **Peter Humphris**

Signature



Date **28th September 2026**

Independent Examiners Report

I report to the trustees on my examination of the accounts of Highland International Church ('the charity') for the year ended 31/03/2026.

Responsibilities and Basis of Report

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) (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.

An 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

I have completed my examination. In the course of my examination, no matter has come to my attention

1. which gives me reasonably 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
2. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
3. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Details

Name: David Forbes

Address: 2 Wallace Court, Dingwall, IV15 9RS

Name David Forbes

Signature



Date 14th May 2026

Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
Receipts				
Donations & Legacies				
Donations	55,465	16,855	72,320	86,053
Gift Aid	13,100	4,129	17,229	19,669
Grants	0	0	0	0
Charitable Activities				
Event Income	0	0	0	1,313
Investments				
Bank Interest	470	1,590	2,060	1,846
Trading Activities				
Rental Income	0	0	0	0
Sales	0	0	0	0
Other				
Loans Received	0	0	0	0
Other Income	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Sale of Investments	0	0	0	0
Total receipts	69,035	22,574	91,609	108,880
Payments				
Charitable Activities				
Activities	1,146	0	1,146	821
Admin	581	0	581	447
Advertising	153	0	153	163
Bank Charges	0	0	0	0
Event Costs	9,903	0	9,903	12,838
Gifts Given	7,210	249	7,459	25,585
Other Expenditure	1,524	0	1,524	1,696
Premises	221	0	221	225
Staff Costs	43,840	0	43,840	43,477
Governance Costs				
Governance Costs	0	0	0	0
Other				
Fixed Asset Purchases	1,018	0	1,018	286
Loans Repaid	0	0	0	0
Money Invested	0	0	0	0
Total payments	65,595	249	65,843	85,536
Net Receipts / Payments (before transfers)	3,441	22,325	25,766	23,344
Fund Transfers In	700	0	700	2,149
Fund Transfers Out	700	0	700	2,149
Net Movement of Cash Funds	3,441	22,325	25,766	23,344
Total Cash Funds Brought Forward	28,366	49,132	77,498	54,154
Total Cash Funds Carried Forward	31,807	71,457	103,264	77,498

Represented By				
General (Unrestricted)	30,224	0	30,224	27,133
Mercy Fund (Designated)	283	0	283	233
Building Fund (Restricted)	0	71,397	71,397	48,917
Website Fund (Designated)	1,000	0	1,000	1,000
Flower Fund (Restricted)	0	60	60	60
Harvest Offering Fund (Restricted)	0	0	0	155
Tearfund - Myanmar Appeal April 2025 (Restricted)	0	0	0	0
Piano Fund (Designated)	300	0	300	0

Asset & Liability Statement

Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	30,224	0	30,224	27,133
Mercy Fund (Designated)	283	0	283	233
Building Fund (Restricted)	0	71,397	71,397	48,917
Website Fund (Designated)	1,000	0	1,000	1,000
Flower Fund (Restricted)	0	60	60	60
Harvest Offering Fund (Restricted)	0	0	0	155
Tearfund - Myanmar Appeal April 2025 (Restricted)	0	0	0	0
Piano Fund (Designated)	300	0	300	0

Other Monetary Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Gift Aid		205	0	205	108
Stock		0	0	0	0
Other		0	0	0	0

Investment Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Property		0	0	0	0
Investment Accounts		0	0	0	0
Other		0	0	0	0

Fixed Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Land & Buildings		0	0	0	0
Music & PA Equipment		0	0	0	0
Computers & IT		0	0	0	0
Furniture		0	0	0	0
Motor Vehicles		0	0	0	0

Liabilities

	Notes	Unrestricted	Restricted	Total	Prior Year
Loans Outstanding		0	0	0	0
Pension Payment Owed		0	0	0	0
HMRC Payments Owed		0	0	0	0

Independent Examination Fee Due		75	0	75	75
Other	Cheques totalling £60 have been paid but not banked	0	60	60	0

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name **Peter Humphris**

Signature



Date **28th September 2026**

Notes to the Accounts

Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects, which this year were for the purchase of a new church piano, and a Tearfund appeal. The Harvest Offering appeal was made in the last financial year, but funds transferred in this current financial year. See further information in notes below.

Transactions to Related Parties

Salary paid to James Torrens. Ink and paper expenses refunded to James Torrens. Miscellaneous expenses refunded to James Torrens in his capacity at Chaplain at Millburn Academy. Travel and accommodation expenses refunded to James Torrens relating to Presbytery meetings. Cost of printing weekly order of service sheets refunded to Peter Humphris.

Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	27,133	67,985	65,595	700	30,224
Total	27,133	67,985	65,595	700	30,224
Designated					
Mercy Fund (Designated)	233	50	0	0	283
Website Fund (Designated)	1,000	0	0	0	1,000
Piano Fund (Designated)	0	1,000	0	-700	300
Total	1,233	1,050	0	-700	1,583
Unrestricted Total	28,366	69,035	65,595	0	31,807
Restricted					
Building Fund (Restricted)	48,917	22,480	0	0	71,397
Flower Fund (Restricted)	60	0	0	0	60
Harvest Offering Fund (Restricted)	155	0	155	0	0
Tearfund - Myanmar Appeal April 2025 (Restricted)	0	94	94	0	0
Total	49,132	22,574	249	0	71,457
Restricted Total	49,132	22,574	249	0	71,457
TOTAL	77,498	91,609	65,843	0	103,264