

Free Presbyterian Church

Scotland · Charity number SC003977

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Presbyterian Church Of Scotland (SC003545)
Registered	1968-10-10
Register	View on the OSCR register

Contact

Address Ardhaven 23 Newmarket
Stornoway
Isle of Lewis
Eilean Siar
HS2 0DP

Website www.fpchurch.org.uk

Activities

Activities: 'It does none of these'

Purposes: 'the advancement of religion'

What the charity does: The congregation provides gospel ordinances and pastoral care in the town of Stornoway. There are services of religion preached twice each Lord's Day, and a midweek prayer meeting.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£77,791	£65,662	-	0
2024-12-31	£65,326	£72,270	-	0
2023-12-31	£57,622	£59,902	-	0
2022-12-31	£58,364	£65,548	-	1
2021-12-31	£56,268	£50,024	-	0
2020-12-31	£55,723	£58,951	-	0

Free Presbyterian Church

Scotland - Charity number SC003977

Accounts

Charity Number : SC003977

FREE PRESBYTERIAN CHURCH OF SCOTLAND

STORNOWAY CONGREGATION

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION Charity No: SC003977
REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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DEACONS' COURT REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Free Presbyterian Church of Scotland Stornoway Congregation

The Stornoway Congregation, Matheson Road, Stornoway is a congregation of the Free Presbyterian Church of Scotland ("the Church"). The organisation and government of the Church are based on the Presbyterian system. The constitution of the Church is identified in the Deed of Separation dated 14 August 1893. The congregation provides gospel ordinances and pastoral care in the town of Stornoway. Any member of the public is welcome to attend the gospel services which are maintained in the church building throughout the year.

Members of the Deacons' Court and their responsibilities

The Deacons' Court is responsible for administering the temporal affairs of the congregation, including the maintenance of the church finances. All members of the Deacons' Court, except for the Chairman, are Trustees *ex officio*.

Chairman: Rev JB Jardine

Deacons' Court:

F Campbell (Clerk)	R J Dickie	M Maclean	I M Macdonald
A M Mackenzie	W Mackay	H Mackenzie (Deceased 21/11/25)	
K R Morrison (Deceased 14/10/25)	A Boyd	L Maclean	D Nicholson
C Maciver			

Reserves of the Congregation

General Fund - The Church Door Collection, taken by plate at each service, and other donations to Congregational Funds are recorded in the General Fund of the Congregation. The Church Door collection is the main source of income to the local congregation and is used to fund general congregational expenditure, including expenditure on the running and on-going maintenance of the church building and manse.

Special Collections Fund - Collections and Donations received for specified central funds of the Church are recognised in the Special Collections Fund. The total amount of these collections and donations are remitted to the General Treasurer of the Church. In 2025 the total amount received for Special Collections was £24,139. As at 31 December 2025 £3,403 still remained to be remitted to the General Treasurer of the Church. Also included in the Special Collections fund are monies received and disbursed to the Trinitarian Bible Society, Bethesda and the Scottish Reformation Society.

The Deacons' Court are thankful that the funds of the Congregation continue to be in a healthy condition and they acknowledge their indebtedness to the great Head of the Church for His maintenance of His cause among us throughout another year and for giving our people a mind to do what they can in providing for its material needs. However, as always we should be conscious that these are only a means to an end of advancing the Kingdom of Christ and seeking the good of souls in this world, for which the blessing of the Holy Spirit is absolutely necessary.

Approved by the Deacons' Court and signed on their behalf



Mr Finlay Campbell (Clerk to the Deacons' Court)

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION
RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2025

Charity No: SC003977

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
<u>RECEIPTS</u>				
<u>Collections and Donations</u>				
Church Door Collections	40,770	-	40,770	29,614
Sabbath School Income	80	-	80	-
Other Donations	160	-	160	-
Sustentation Fund	-	13,495	13,495	14,868
Home Mission Fund	-	1,580	1,580	1,236
Jewish & Foreign Mission Fund	-	1,432	1,432	1,462
College & Library Fund	-	2,139	2,139	1,195
Bookroom Fund	-	544	544	476
General Building Fund	-	420	420	447
Overseas Fund	-	514	514	483
Outreach Fund	-	612	612	465
Other Collections	-	739	739	1,282
Presentation - Rev Talloch	-	-	-	3,445
Achmore Cost Transfers	3,000	-	3,000	3,473
Gift Aid	3,377	3,403	6,780	6,691
Total Collections & Donations	47,387	24,878	72,265	65,137
<u>Receipts from Investments</u>				
Bank Interest	80	-	80	114
<u>Other Charitable Activities</u>				
Sale of Church Magazines	39	-	39	29
Tapes Income	20	-	20	45
Heat and Light Refund	938	-	938	-
Council Tax Refund	4,449	-	4,449	-
	5,446	-	5,446	74
<u>Capital Receipt</u>				
	-	-	-	-
	-	-	-	-
TOTAL RECEIPTS	52,913	24,878	77,791	65,325

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION Charity No: SC003977
RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2025 *continued*

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
TOTAL RECEIPTS B/F	52,913	24,878	77,791	65,325
PAYMENTS				
<u>Relating to Charitable Activities</u>				
<u>Remittances to General Treasurer</u>	-	20,736	20,736	24,040
<u>Church Building Costs</u>				
Repairs and Upkeep of Property	3,647	-	3,647	6,017
Heating and Lighting	12,365	-	12,365	14,486
Cleaning	1,825	-	1,825	1,699
Insurance	2,350	-	2,350	2,138
Church Officer	500	-	500	1,500
Total Church Building Cost	20,687	-	20,687	25,840
<u>Manse Building Costs</u>				
Repairs and Upkeep of Property	8,496	-	8,496	4,123
Heating and Lighting	1,227	-	1,227	2,218
Insurance & Council Tax	2,797	-	2,797	2,637
Total Manse Cost	12,520	-	12,520	8,978
<u>Other Expenditure</u>				
<u>Congregational</u>				
Tapes Expenditure	-	-	-	-
Church Magazines	195	-	195	177
Communion Expenses	566	-	566	760
Pulpit Supply	1,874	-	1,874	2,137
Sabbath School Expenses	362	-	362	254
Telephones, Postage, Photocopying	1,241	-	1,241	870
Supplement to Minister's Stipend	3,750	-	3,750	-
Minister's National Insurance & Sundry	115	-	115	905
Motor Expenses	-	-	-	74
Contribution to Interim Moderator's Vehicle	1,500	-	1,500	-
Total Congregational Expenditure	9,603	-	9,603	5,177
<u>Other Donations</u>				
Trinitarian Bible Society	-	195	195	320
Bethesda Hospice Donation	-	380	380	700
Scottish Reformation Society	-	164	164	150
Presentation - Rev & Mrs Talloch	-	-	-	5,114
FP Church Zimbabwe School	-	-	-	1,000
	-	739	739	7,284
Total Other Expenditure	9,603	739	10,342	12,461
Total Payments relating directly to Charitable Activities	42,810	21,475	64,285	71,319
<u>Governance Costs</u>				
Presbytery & Synod Expenses	1,059	-	1,059	663
Examiner's Remuneration	318	-	318	288
Total Governance Costs	1,377	-	1,377	951
TOTAL PAYMENTS	44,187	21,475	65,662	72,270
Transfers	-	-	-	-
SURPLUS/DEFICIT FOR YEAR	8,726	3,403	12,129	(6,945)

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION
STATEMENT OF BALANCES AT 31 DECEMBER 2025

Charity No: SC003977

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
<u>Bank and Cash in Hand</u>				
Balance at 01 January 2025	24,036	114	24,150	31,095
Surplus/Deficit for year	8,726	3,403	12,129	(6,945)
Balance at 31 December 2025	<u>32,762</u>	<u>3,517</u>	<u>36,279</u>	<u>24,150</u>
<u>Cash Assets</u>				
Royal Bank Treasurer's Account	25,733	3,517	29,250	16,918
Royal Bank Sabbath School Acct.	6,509	-	6,509	6,717
Dr P A Macleod Bequest Account	520	-	520	515
Total Bank and Cash in Hand	<u>32,762</u>	<u>3,517</u>	<u>36,279</u>	<u>24,150</u>
<u>Property Assets</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>32,762</u>	<u>3,517</u>	<u>36,279</u>	<u>24,150</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Approved by the Trustees and signed on their behalf


Trustee

Date: 5TH MARCH '26


Trustee

Date: 18 03 26

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION **Charity No: SC003977**
NOTES TO THE ACCOUNTS 31 DECEMBER 2025

1. Gift Aid Scheme

Totals included within the collections and donations in the Receipts and Payments Account include amounts reclaimed as part of the Gift Aid Scheme. The amount reclaimed in 2025 was £6,780.

2. Trustees' Remuneration and Expenses

As authorised by the Deacons' Court, a payment of £500 was made to Trustee C Maciver for his services as Church Officer.

3. Property Assets

The congregation owns the Church and the attached Church Hall on Matheson Road , Stornoway. The Trustees do not have cost information available and they do not consider it an appropriate use of congregational funds to have properties valued purely for accounting purposes. The congregation owns the manse at Fleming Place.

4. Liabilities

There are no liabilities.

5. Capital Receipts

There were no Capital Receipts in 2025.

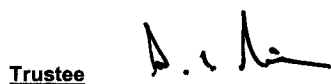
Approved by the Trustees and signed on their behalf



Trustee

5TH MARCH '26

Date:



Trustee

Date:

18 03 26

Report to the Trustees by the Independent Examiner for the Year Ended 31 December 2025

I report on the Accounts of the church for the year ended 31 December 2025 which are set out in pages 4 to 7.

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) 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.

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 accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations , and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

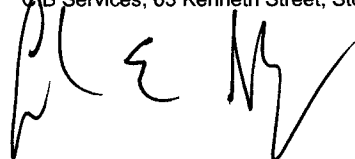
have not been met , or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name John E Moffat BA FCA
Address GIB Services, 63 Kenneth Street, Stornoway, Isle of Lewis, HS1 2DS

Signed

Date



20 April 2026

Free Presbyterian Church

Scotland - Charity number SC003977

Accounts

FREE PRESBYTERIAN CHURCH OF SCOTLAND

STORNOWAY CONGREGATION

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Number : SC003977

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION
REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Charity No: SC003977

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DEACONS' COURT REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Free Presbyterian Church of Scotland Stornoway Congregation

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Members of the Deacons' Court and their responsibilities

The Deacons' Court is responsible for administering the temporal affairs of the congregation, including the maintenance of the church finances. All members of the Deacons' Court, except for the Chairman, are Trustees *ex officio*.

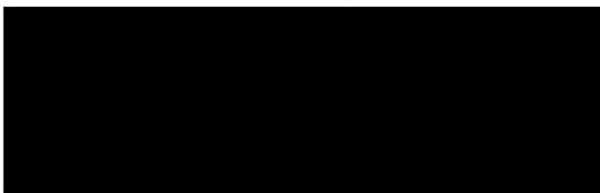


Reserves of the Congregation

General Fund - The Church Door Collection, taken by plate at each service, and other donations to Congregational Funds are recorded in the General Fund of the Congregation. The Church Door collection is the main source of income to the local congregation and is used to fund general congregational expenditure, including expenditure on the running and on-going maintenance of the church building and manse.

Special Collections Fund - Collections and Donations received for specified central funds of the Church are recognised in the Special Collections Fund. The total amount of these collections and donations are remitted to the General Treasurer of the Church. In 2024 the total amount received for Special Collections was £24,040. Also include in the Special Collections fund are monies received and disbursed to the Trinitarian Bible Society, Bethesda, Scottish Reformation Society, and also a special collection during the year for [REDACTED]

The Deacons' Court are thankful that the funds of the Congregation continue to be in a healthy condition and they acknowledge their indebtedness to the great Head of the Church for His maintenance of His cause among us throughout another year and for giving our people a mind to do what they can in providing for its material needs. However, as always we should be conscious that these are only a means to an end of advancing the Kingdom of Christ and seeking the good of souls in this world, for which the blessing of the Holy Spirit is absolutely necessary.



FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION
RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2024

Charity No: SC003977

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
RECEIPTS				
<u>Collections and Donations</u>				
Church Door Collections	29,614	-	29,614	26,523
Sabbath School Income	-	-	-	-
Other Donations	-	-	-	150
Sustentation Fund	-	14,868	14,868	14,786
Home Mission Fund	-	1,236	1,236	1,297
Jewish & Foreign Mission Fund	-	1,462	1,462	1,360
College & Library Fund	-	1,195	1,195	1,595
Bookroom Fund	-	476	476	495
General Building Fund	-	447	447	590
Overseas Fund	-	483	483	435
Outreach Fund	-	465	465	487
Other Collections	-	1,282	1,282	917
Presentation - Rev Talloch	-	3,445	3,445	-
Achmore Cost Transfers	3,473	-	3,473	1,388
Gift Aid	3,283	3,408	6,691	6,894
Total Collections & Donations	36,370	28,767	65,137	56,917
<u>Receipts from Investments</u>				
Bank Interest	114	-	114	100
<u>Other Charitable Activities</u>				
Sale of Church Magazines	29	-	29	44
Tapes Income	45	-	45	60
Heating & Lighting Allowances	-	-	-	501
	74	-	74	605
<u>Capital Receipt</u>				
	-	-	-	-
TOTAL RECEIPTS	36,558	28,767	65,325	57,622

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION

Charity No: SC003977

RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2024 continued

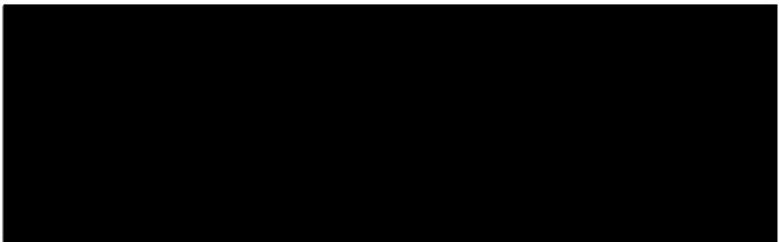
	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
PAYMENTS				
Relating to Charitable Activities				
Remittances to General Treasurer	-	24,040	24,040	24,715
Church Building Costs				
Repairs and Upkeep of Property	6,017	-	6,017	3,301
Heating and Lighting	14,486	-	14,486	11,559
Cleaning	1,699	-	1,699	1,548
Insurance & Council Tax	2,138	-	2,138	2,107
Church Officer	1,500	-	1,500	500
Total Church Building Cost	25,840	-	25,840	19,015
Manse Building Costs				
Repairs and Upkeep of Property	4,123	-	4,123	542
Heating and Lighting	2,218	-	2,218	3,662
Insurance & Council Tax	2,637	-	2,637	3,241
Total Manse Cost	8,978	-	8,978	7,445
Other Expenditure				
Congregational				
Tapes Expenditure	-	-	-	-
Church Magazines	177	-	177	63
Communion Expenses	760	-	760	1,514
Pulpit Supply	2,137	-	2,137	-
Sabbath School Expenses	254	-	254	75
Telephones, Postage, Photocopying	870	-	870	877
Supplement to Minister's Stipend	-	-	-	2,250
Minister's National Insurance & Sundry	905	-	905	750
Motor Expenses	74	-	74	1,209
Purchase of Bibles	-	-	-	-
Total Congregational Expenditure	5,177	-	5,177	6,738
Other Donations				
Trinitarian Bible Society	-	320	320	260
Bethesda Hospice Donation	-	700	700	405
Scottish Reformation Society	-	150	150	244
Presentation - Rev & Mrs Talloch	-	5,114	5,114	-
FP Church Zimbabwe School	1,000	-	1,000	-
	1,000	6,284	7,284	909
Total Other Expenditure	6,177	6,284	12,461	7,647
Total Payments relating directly to Charitable Activities	40,995	30,324	71,319	58,822
Governance Costs				
Presbytery & Synod Expenses	663	-	663	816
Examiner's Remuneration	288	-	288	264
Total Governance Costs	951	-	951	1,080
TOTAL PAYMENTS	41,946	30,324	72,270	59,902
Transfers	(1,669)	1,669	-	-
SURPLUS/DEFICIT FOR YEAR	(7,057)	112	(6,945)	(2,280)

FREE PRESBYTERIAN CHURCH OF SCOTLAND STORNOWAY CONGREGATION
STATEMENT OF BALANCES AT 31 DECEMBER 2024

Charity No: SC003977

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Special</u> <u>Collections</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> <u>Funds</u> £
<u>Bank and Cash in Hand</u>				
Balance at 01 January 2024	31,093	2	31,095	33,375
Surplus/Deficit for year	(7,057)	112	(6,945)	(2,280)
Balance at 31 December 2024	24,036	114	24,150	31,095
<u>Cash Assets</u>				
Royal Bank Treasurer's Account	16,804	114	16,918	22,724
Royal Bank Sabbath School Acct.	6,717	-	6,717	7,864
Dr P A Macleod Bequest Account	515	-	515	507
Total Bank and Cash in Hand	24,036	114	24,150	31,095
<u>Property Assets</u>				
	-	-	-	-
Total Assets	24,036	114	24,150	31,095
<u>Liabilities</u>				
	-	-	-	-

Approved by the Trustees and signed on their behalf



1. Gift Aid Scheme

Totals included within the collections and donations in the Receipts and Payments Account include amounts reclaimed as part of the Gift Aid Scheme. The amount reclaimed in 2024 was £6,691.

2. Trustees' Remuneration and Expenses

As authorised by the Deacons' Court, payments of £1,000 and £500 were made to Trustees W Mackay and C Maciver respectively, for their services as Church Officer.

3. Property Assets

The congregation owns the Church and the attached Church Hall on Matheson Road , Stornoway. The Trustees do not have cost information available and they do not consider it an appropriate use of congregational funds to have properties valued purely for accounting purposes. The congregation owns the manse at Fleming Place

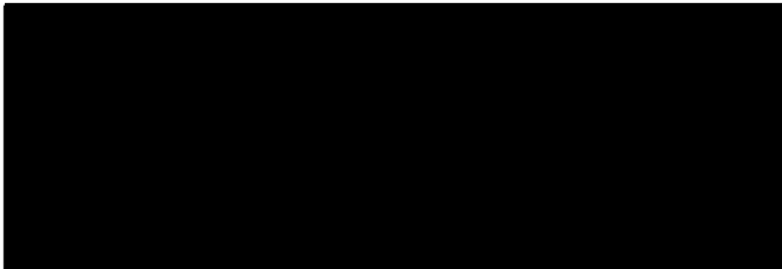
4. Liabilities

There are no liabilities

5. Capital Receipts

There were no Capital Receipts in 2024

Approved by the Trustees and signed on their behalf



Report to the Trustees by the Independent Examiner for the Year Ended 31 December 2024

I report on the Accounts of the church for the year ended 31 December 2024 which are set out in pages 4 to 7.

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) 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.

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 accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, 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.

Name



Address

CIB Services, 63 Kenneth Street, Stornoway, Isle of Lewis, HS1 2DS

Signed

Date

28.03.25