

Tarbert Church Of Scotland

Scotland · Charity number SC004787

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1983-10-18
Register	View on the OSCR register

Contact

Address
6 Urgha
Isle of Harris
HS3 3BW

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The advancement of Christianity

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
2024-12-31	£72,323	£92,293	-	1
2023-12-31	£82,013	£83,905	-	1
2022-12-31	£72,047	£82,963	-	1
2021-12-31	£76,476	£62,884	-	1
2020-12-31	£64,773	£81,269	-	1

Tarbert Church Of Scotland

Scotland - Charity number SC004787

Accounts

The Church of Scotland

Tarbert, Isle of Harris

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR TO 31 DECEMBER 2024**

Congregation No: 432329

Charity No: SC 004787

Reference and Administrative Information

Charity Name: Tarbert Isle of Harris Parish Church
Charity Registration Number: SC 004787
Congregation Reference No: 432329
Contact Address: Mr Angus MacSween
Tarbert Church of Scotland
6 Urgha
Isle of Harris
HS3 3BW

Office Bearers/Trustees

Trustees who served at any time during the year and up to the date of approval of these accounts are;

KIRK SESSION

Rev I M MacDonald	John Macinnes	
Donnie Martin	Campbell MacRae	Kenneth MacKay
Donald J MacLean	Kenneth M MacLeod	

COMMITTEE OF MANAGEMENT

Roddy M Ferguson	Calum MacKay	Gordon Ness
Alasdair MacLeod	Margo MacLeod	
Aileen MacSween	Angus MacSween	
Agnes Morrison	Catherine I Morrison	

Principal Office-bearers

Minister:	Rev Ian Murdo MacDonald
Session Clerk:	Kenneth M Macleod
Clerk to the Board:	Catherine I Morrison
Congregational Treasurer:	Angus MacSween

Independent Examiner

Mrs Christine MacAskill
Leverhulme Drive
Tarbert
Isle of Harris
HS3 3DJ

Bankers

Bank of Scotland,
Tarbert,
Isle of Harris HS3 3DJ

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance, and Management

Governing Document

Congregational administration is in terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)).

Recruitment and Appointment of Trustees

Kirk Session

Members of the Kirk Session hold office as elders of the Church. The elders are chosen from those members of the Church who have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by the Presbytery.

Presbytery

The Congregation is now part of Cleir Eilean I — The Church of Scotland in the Highlands and Hebrides.

Committee of Management

The Congregation adopted the new Unitary Constitution in 2015. The Unitary Constitution, as the name suggests, means that in effect control of all congregational affairs, both temporal and spiritual, is vested in the Kirk Session. The unitary constitution enables the Kirk Session to delegate certain matters to others within the Congregation through a committee of management. The Congregation's Management Committee has now been in place for almost ten years and continues to play an invaluable role in our Congregation's life and witness in the Community.

The Management Committee currently comprises three sub-committees namely;

Property and Maintenance (formerly known as Fabric Committee)

A.C.T.S group (Actively Caring Through Sharing) and **Finance**.

The Kirk Session are extremely grateful for the support and commitment of the Management Committee over this past year. During the year the Property and Maintenance Committee and in particular [REDACTED] project manager, have had a very busy time with the refurbishment of the Manse. The contract was awarded to Lewis Builders Limited. The refurbishment began in December 2024 and is expected to take several months to complete. The Kirk Session wish to place on record their deep appreciation of the invaluable work of [REDACTED] in this regard. At times, this has been a complex and difficult project, and we are truly grateful to Gordon for his ongoing help and commitment and seeing this through to completion.

During the refurbishment phase, the manse family have been accommodated in the Scarista Manse. The Kirk Session and Management Committee would like to place on record their grateful thanks to the congregation of Manish Scarista for the gracious use of their manse during this time.

The ACTS group continues to provide an invaluable contribution to the life of the congregation, in many ways, including organising rotas for and providing after service refreshments on Sunday mornings and during Praise nights, Communion services and Carol services. Providing and arranging flowers in the church sanctuary, organising and overseeing rotas for the crèche. And organising and delivering gift bags to the congregations at Christmas.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and work for the advancement of Christ's Kingdom worldwide. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Union with Manish Scarista

It is envisaged that the congregations of Manish Scarista and Tarbert will unite on 5th July 2025, to create an entirely new Congregation which will be called Isle of Harris Church of Scotland. As such much of the previous year has been taken up with the complex negotiations involving the two Kirk Sessions, two Financial courts, as well as Presbytery, the General Trustees and Legal Department of the Church of Scotland.

Activities

Services continue to be mostly hybrid in nature, with currently a combination of in-person and online worship. We continue to offer live-streaming of all services through the Zoom video conferencing platform and the Congregation's own YouTube channel. English services are held every Sunday morning. The IT system in the main church sanctuary has had a slight upgrade, to facilitate more streamlined live-streaming and better sound and picture quality.

The IT system in the church hall has had a substantial upgrade, which now allows us to offer live-streaming from the church hall for all Sunday evening services, as well as the prayer meeting.

Gaelic services are currently held every fortnight in the church hall. The services are of a hybrid nature, meeting in person in the hall and online via Zoom and YouTube. We are fortunate to still have two Gaelic-speaking preachers, who take the Gaelic services between them, we are also blessed to have on most occasions more than one Gaelic precentor leading the praise. The numbers attending Gaelic worship continue to be remarkably healthy, with up to 30 persons attending the service in-person and a further dozen or so joining online.

The midweek prayer meeting on Wednesday continues to be a source of blessing and encouragement. The meeting is hybrid and is offered in person in the church hall and to those joining via zoom. We have been blessed by the numbers joining us for this midweek meeting, with over forty persons regularly joining for what is now regarded as a Harris-wide prayer meeting.

The Sunday School continues to meet during the school term. In the past year, the Sunday school has been using "GO TEACH" materials and learning modern praise. The Sunday school is also joined by other pupils living at a distance from Tarbert on a separate Zoom channel during the class. The Sunday school spent some time making handmade Christmas cards for every home in the congregation. They also helped deliver their lovingly made Christmas cards and gift bags in association with the ACTS Group.

The website continues to be active, and our Facebook feed <https://www.facebook.com/TarbertChurch> continues to provide a useful range of congregational information. Our YouTube channel has seen steady growth over the previous year. As well as the Live-streaming of the Sunday service, the recordings of our morning services are watched on average 100 times each. Additionally, a selection of the back catalogue recordings of the lecture held at our midweek prayer meeting has been uploaded as short Podcasts to the YouTube Channel.

Achievements and Performance

Over the year, an average of 80-100 regularly attended morning worship in English in person and through live-streaming services. However, it has been noticeable that the numbers attending in-person services have increased in the past year, with up to 60 attending the morning service in person. In addition, the live-streaming of services has shown consistent growth in online views in the past year, with an average of 130 separate views of each service, in the week following the broadcast.

Between 35-45 persons continue to attend weekly online prayer meetings each Wednesday. The Prayer meetings are now run as hybrid meetings and are led by a rota of six from the two Harris Congregations.

Gaelic services are still held on a fortnightly basis as hybrid meetings from the Macrae Centre. Gaelic services currently average about 30 persons in-person with a further 14 joining via Zoom.

All families/ households in the Congregation were given Christmas gift bags and cards specially prepared, organised and delivered by the Sunday school and the A.C.T.S group.

The Sunday school meets each week, during the morning service. In addition, family services were held at June (end of term), Harvest and Christmas, with young people leading readings.

The Christmas carol service was well attended, with over 80 persons in attendance and several members of the Congregation taking part in the service.

Financial Review

The congregation's principal source of income remains the Weekly Free Offering envelopes supplemented by the open plate collections.

The Income and Expenditure figures of £72,323 and £92,293 respectively show a deficit of £19,970 for the year. This deficit is mainly due to the expenditure on the Manse refurbishment.

Our combined Weekly Free Offering (Sunday Collections) in 2024 of £51,770 appears slightly lower than the 2023 figure of £52,417 but this is due to the December offering not being banked until January 2025 and so will appear in next year's accounts. The open plate offerings of £5,874 is similar to the 2023 figure of £5,955. We are also grateful to all those who continue to make their offering through bank standing orders. The tax recovered from Gift Aid donations was £8,712 (for 2023 donations) compared to £7,340 for 2022, and we expect to recover approx. £8,000 from this year's donations.

The Ministries and Mission (Giving to Grow) contribution for 2025 will be £38,736, a significant increase of nearly £3,000 over the 2024 contribution of £35,744.

With funds of £24,985 held along with an anticipated Gift Aid tax figure of approximately £8,000 and reimbursement/grant for manse refurbishment costs, the Congregation remains in a position to meet its financial obligations.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. With funds held of £24,985 along with the anticipated £8,000 Gift Aid tax recovery as well as the funds held on the congregation's behalf by Church of Scotland General Trustees and with an estimated ordinary annual expenditure of £80,000 the Trustees remain within their policy.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Committee of Management must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Committee of Management are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,


.....

Kenneth M MacLeod, Session Clerk

Date ..20/2/2025.....

Tarbert Isle of Harris Parish Church

SC 004787

Independent Examiner's Report to the Trustees of Tarbert Isle of Harris Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

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 view given by the accounts.

Independent examiner's statement

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

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

Signed Christine Macaskill

Name: Christine MacAskill
Address: Leverhulme Road, Tarbert, Isle of Harris HS3 3DJ

Date: 20/02/2025

Church of Scotland, Tarbert 2024 Accounts**Receipts and Payments Account****Year ended 31 December 2024**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	3	63,044	7,585		70,629	80,320
Legacies						
Activities for Generating Funds						
Bank & Deposit Interest						
Investment Income		37			37	11
Rental of Premises		-	-		-	
Sale of Assets						
Sale of Investments						
Grants						-
Receipts from General Trustees						
Other Receipts		1,657			1,657	1,682
Total Receipts		64,738	7,585	0	72,323	82,013
Payments	4					
Costs of generating funds		535			535	308
Charitable activities		67,999	23,759		91,758	83,596
Governance costs						
Other payments-Sunday School						
Total Payments		68,534	23,759	-	92,293	83,905
Excess of Payments over Receipts for the year before transfers		-3,796	-16,174	0	-19,970	-1,892
Transfers						
Excess of Payments over Receipts for the year		-3796	-16174	0	-19970	1,892

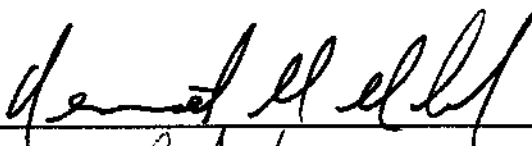
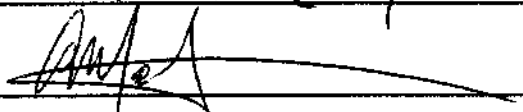
Church of Scotland, Tarbert 2024 Accounts
Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Note				
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	24,008	20,947	44,955	46,847
<u>Movement in Year:</u>				
Excess Receipts over Payments for year	-3,796	-16,174	-19,970	-1,892
Bank & deposit balances carried forward	<u>20,212</u>	<u>4,773</u>	<u>24,985</u>	<u>44,955</u>
<u>Investments at market value</u>				
	<u>1,761</u>	<u>0</u>	<u>1,761</u>	<u>1,609</u>
<u>Assets</u>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Liabilities</u>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Congregational Board on... 20/2/2025

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Tarbert Isle of Harris Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

The Manse Council Tax charge of £2,363.71 was paid out of church restricted funds

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Investors Trust Deposit Fund	-	-	-	-	-
Designated Missionary Fund	3,181	1,657		0	4,838
General Fund	20,827	63,081	68,534	0	15,374
Restricted funds					
	20,947	7,585	23,759	0	4,773
Endowment funds					
Total funds	44,955	72,323	92,293	0	24,985

Purposes of Designated Funds

Missionary Fund

The trustees have agreed that the offerings at the weekly prayer meetings are placed in this account and distributed to other Christian organisations on an annual basis.

For Information on the individual accounts, please see details on next page

	Unrestricted	Restricted Endowment			
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£

3. Analysis of Donations

WFO Scheme (non Gift Aid)	24,336			24,336	22,706
WFO Gift Aid Donations	23,954	3,480		27,434	29,711
Gift Aid Tax Recovered	8,712			8,712	7,340
Ordinary Offerings (Open Plate)	5,874			5,874	5,955
Other Offerings, Donations etc		1,785		1,785	1,983
Weddings, Funeral Donations		2,010		2,010	300
Sunday School		310		310	235
Investments	37			37	11
Bank Interest	0			0	0
Congregational Organisations	1,657			1,657	3,772
CoS Fabric Grant	0			0	10,000
Sundries	0			0	0
Life and Work	168			168	0
	64,738	7,585	0	72,323	82,013

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£

4. Analysis of Payments

Costs of generating funds

Offering envelopes	535	0		535	308
TOTAL A	535	0	0	535	308

Charitable activities

Ministries & Mission allocation	35,744			35,744	35,724
Ministers Expenses	1,758			1,758	2,169
Presbytery dues	754			754	0
India Village Ministries	240			240	240
Pulpit Supply	243			243	319
Fabric Repairs and Maintenance		10,083		10,083	14,763
Council Tax	0	2,364		2,364	2,310
Heating & Lighting	7,192			7,192	12,772
Telephone & Broadband	2,646			2,646	2,531
Cleaning	2,227			2,227	2,262
Insurance	3,368			3,368	3,078
Water Charges	257			257	251
Communion Expenses	1,457			1,457	1,282
Sunday School	807			807	550
Printing, Stationery & Postage	309			309	798
Misc Exp (Defib costs, Bag Tags)	363			363	0
Other Expenses(Acts Group)		1,000		1,000	500
Donations incl Missionary Fund	0	200		200	2,860
Zoom Exp. (Licence Subscription)	219			219	144
Life and Work	294			294	294
Fire Safety Service		113		113	0
Music Licence	820			820	750
Manse Refurbishment Project	9,300	10,000		19,300	0
TOTAL B	67,999	23,759	0	91,758	83,596
TOTAL A + B	68,534	23,759	0	92,293	83,905

Governance costs

Other payments

5. National Stipend Fund

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years) £38,884.

6. Collections for Third Parties

2024	
£	
Collected	Paid
-	-

7 Assets

Heritable properties owned by the congregation, consisting of the Church, Manse and Mission Halls are not recorded in these accounts.

The congregation also own shares in the consolidated stipend fund held in Edinburgh. Income from this fund £1907 in 2024 (£1609 in 2023) is retained in Edinburgh but is utilised to reduce the congregation's contribution to the Ministries & Mission Allocation.

8 Accounting Policies

These accounts have been prepared on a cash basis (income actually received and expenses actually paid during the financial year)

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
50 Consolidated Fabric Fund Revenue	19,886	10,833
56 Consolidated Fabric Fund Capital(Individually invested)	50,081	46,990
85 Temporary Fund Net Proceeds of Sales	127,678	127,719
Market Value of Investments at 31 December	7,036	8,857

**Tarbert Isle of Harris Parish Church
Financial Budget for 2025**

INCOME	BUDGET	ACTUAL 2024
Church Door	60,000	57,644
Gift Aid Tax	8,000	8,712
Congregational Organisation	2,000	1,967
Bank Interest	37	37
Wedding & Funerals	1,000	2,010
Sundries & Other Donations	5,000	1,953
	76,037	72,323
EXPENDITURE		
Ministries & Mission Allocati	38,736	35,744
Presbytery Dues	3,000	754
Fabric Repairs & Maintenance	10,000	10,083
Heating/Cleaning/Insurance	15,000	12,787
Communion Expenses	1,500	1,457
Congregational Organisation	600	807
Donations (incl Missionary Fu	4,000	200
Sundry Expenses	9,000	10,626
	81,836	72,458
Projected Surplus (Deficit)	-5,799	-135