

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
BARVAS CHURCH OF SCOTLAND**

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

BARVAS CHURCH OF SCOTLAND

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BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. 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.

Morning and evening worship is held every Lord's Day, as well as a weekly meeting for bible study and prayer every Wednesday evening. The Sunday School and Bible Class meets every Sunday during morning worship.

Our aims are to seek to spread the Gospel further into the community by providing resources that place the Church as one of the major venues in the community where not only members and adherents, but also friends and strangers can come and gather at the various services and functions and feel it a worthwhile experience. We also hope to provide a safe place for children to gather in an environment that is both pleasant, welcoming and educational and which provides spiritual and moral guidance. We want to see the people of God grow in faith using the gifts that God has given to us in practical ways. Our hall will provide us with opportunities to share and to serve, to befriend and belong, so that we can carry out a range of ministries to the congregation and wider community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Five years since the Covid Pandemic began, and now since its demise, many aspects of congregational life are rapidly returning and improving. Mid-week prayer meeting is well attended both via Zoom and personal attendance. Sunday services are well attended, and especially morning service. The Sunday School and Bible Class has fully recovered to above numbers seen before Covid. Sunday school address is taken by Locum or visiting preacher. The elderly and sick are visited regularly within the community and at the local hospital. Spring and summer fundays, barbecues and gatherings are envisaged for the children. The congregation continue to support the Church of Scotland both spiritually and financially as well as making donations to a considerable number of Missionary Organisations both Nationally and Internationally.

FINANCIAL REVIEW

Reserves policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure.

At the end of the year the Church held total cash funds of £64,545 of which £49,925 related to the Unrestricted General Fund.

Financial review

The principal source of income is the Weekly Freewill Offering Gift Aid scheme which this year has increased by £1,764 (5.73% more than the 2023 figure). WFO (non Gift Aid) donations decreased this year by £1,837 (6.3% less than the 2023 figure). Gross income received has decreased by £2,316 (3.1 %) in the year.

During the year the charity received £8,618 from HMRC for Gift Aid of which £1,326 related to donations to the Restricted Fabric Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is administered in accordance with the terms of the former United Free Deed of Constitution.

Recruitment and appointment of new trustees

Members of the Kirk Session and Deacons Court are the charity trustees. The Kirk Session members and Deacons Court are the elders and deacons of the church and are chosen from those male members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Kirk Session and Deacons Court is chaired by the minister and meets frequently throughout the year and is responsible for the management of all matters within the church.

Church buildings

The church building, hall and manse are held by the General Trustees of the Church of Scotland and are managed and maintained by the Kirk Session. The charity has the right to occupy and use these buildings for the furtherance of its stated charitable objectives, with no consideration payable in relation to this.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC006563

Principal address

10 Heatherhill
Barvas
Isle of Lewis
Western Isles
HS2 0QS

Trustees

Elder
Treasurer & Elder
Elder
Elder
Elder
Minister (resigned 26.5.24)
Elder & Session Clerk
Elder & Clerk to Deacons Court
Deacon
Deacon
Deacon (resigned 31.12.24)
Deacon & Relief Church Officer
Deacon
Deacon & Church Officer (appointed 23.2.25)
Assistant Treasurer
Deacon (appointed 23.2.25)

Independent Examiner

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Congregation reference number

442339

Bankers

Bank of Scotland
47 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DE

BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

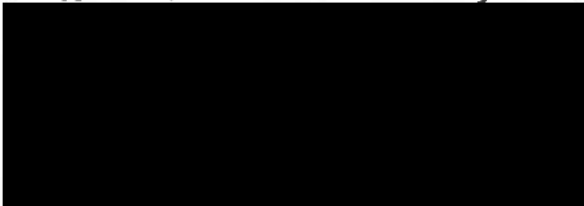
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19 March 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Barvas Church of Scotland**

I report on the accounts for the year ended 31 December 2024 set out on pages five to eleven.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

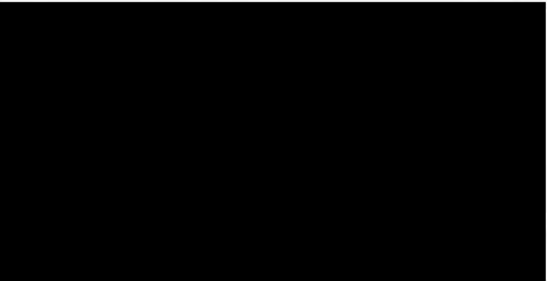
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



Mairi Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

19 March 2025

BARVAS CHURCH OF SCOTLAND

Receipts and Payments Account for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
RECEIPTS				
Donations and legacies				
Weekly Freewill Offerings	23,849	3,279	27,128	28,966
Gift Aid donations	26,939	5,567	32,506	30,742
Open plate offerings	3,376	-	3,376	4,112
Legacies	663	-	663	270
Sunday School donations	-	-	-	50
Special collections	-	-	-	2,010
Sundry income	-	-	-	611
Tax recovered on Gift Aid	<u>7,292</u>	<u>1,326</u>	<u>8,618</u>	<u>7,846</u>
	<u>62,119</u>	<u>10,172</u>	<u>72,291</u>	<u>74,607</u>
Total incoming resources	62,119	10,172	72,291	74,607
PAYMENTS				
Raising donations and legacies				
Offering envelopes	454	-	454	432
Charitable activities				
Giving to Grow allocation	33,758	-	33,758	37,827
Presbytery dues	765	-	765	-
Communion & Public Worship	3,891	-	3,891	4,398
Locum	9,721	-	9,721	-
Minister & Manse expenses	3,628	-	3,628	2,024
Other staffing costs	350	-	350	350
Council tax and water rates	-	1,887	1,887	2,464
Heat and light	4,127	-	4,127	3,057
Insurance	1,911	-	1,911	1,807
Printing, postage & stationery	686	-	686	1,869
Fabric repair and maintenance	420	4,769	5,189	12,075
Other costs	560	-	560	515
Prayer Conference	-	-	-	1,317
Gifts and Presentations	1,600	-	1,600	-
Grants to institutions	<u>1,844</u>	<u>-</u>	<u>1,844</u>	<u>3,100</u>
	63,261	6,656	69,917	70,803
Support costs				
Finance				
Accountancy fee	<u>648</u>	<u>-</u>	<u>648</u>	<u>636</u>
Total resources expended	<u>64,363</u>	<u>6,656</u>	<u>71,019</u>	<u>71,871</u>
Net income	<u>(2,244)</u>	<u>3,516</u>	<u>1,272</u>	<u>2,736</u>

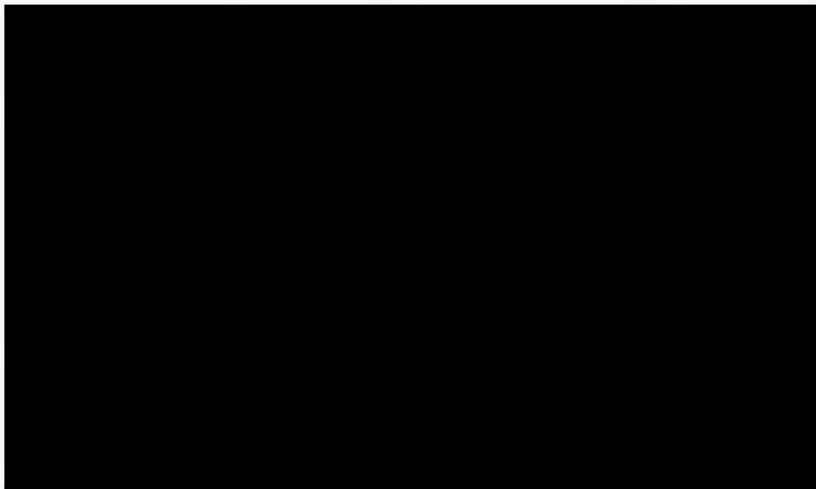
The notes form part of these financial statements

BARVAS CHURCH OF SCOTLAND

Statement of Balances 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CASH AT BANK AND IN HAND				
Opening balance	54,027	9,246	63,273	60,537
Surplus / (Deficit) for year	<u>(2,244)</u>	<u>3,516</u>	<u>1,272</u>	<u>2,736</u>
Closing balances	<u>51,783</u>	<u>12,762</u>	<u>64,545</u>	<u>60,537</u>
OTHER ASSETS				
Estimated Gift Aid due	<u>7,500</u>	<u>1,300</u>	<u>8,800</u>	<u>7,200</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2025 and were signed on its behalf by:



BARVAS CHURCH OF SCOTLAND

Notes to the Financial Statements for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

The accounts are prepared on a Receipts and Payments basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.
- If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year [REDACTED] received remuneration of £350 in his capacity as Relief Church Officer.

During the year [REDACTED] and his wife received gifts and presentations totalling £1,600, on the occasion of Rev Wolf's retirement.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

3. MINISTER'S STIPEND

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 (2023 - £30,135) and the maximum stipend (in the 5th and subsequent years) £38,884 (2023 - £37,032).

BARVAS CHURCH OF SCOTLAND

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted General Fund	52,169	(2,244)	49,925
Sunday School	806	-	806
Reality Youth Fellowship Fund/Bible Class	<u>1,052</u>	<u>-</u>	<u>1,052</u>
	54,027	(2,244)	51,783
Restricted funds			
Fabric Fund	<u>9,246</u>	<u>3,516</u>	<u>12,762</u>
TOTAL FUNDS	<u><u>63,273</u></u>	<u><u>1,272</u></u>	<u><u>64,545</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted General Fund	62,119	(64,363)	(2,244)
Restricted funds			
Fabric Fund	<u>10,172</u>	<u>(6,656)</u>	<u>3,516</u>
TOTAL FUNDS	<u><u>72,291</u></u>	<u><u>(71,019)</u></u>	<u><u>1,272</u></u>

Purpose of specific funds:

Unrestricted designated funds:

- Sunday School Fund: funds held by and administered by this congregational organisation.
- Reality Youth Fellowship Fund: funds held by and administered by this congregational organisation.

Restricted funds:

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property .