

# Uig Parish Church Of Scotland

Scotland · Charity number SC007879

## Details

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Known as	Uig Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1978-04-18
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 41 Newton Street  
Stornoway  
HS1 2RW

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** It exists to glorify God and work for the advancement of Christ's kingdom across the Parish of Uig, Isle of Lewis. It holds worship services on Sundays, morning and evening, with a Sunday Club during the morning, and also a midweek meeting. There are also a range of outreach activities undertaken from the church premises, including a baby bank that serves families in need across the island chain, art therapy workshops and other therapeutic classes to assist those who are cognitively challenged, various children's programmes as well as community growing spaces. Regular Ladies' Fellowship and Men's Breakfast events are also organised. The charity is also at the centre of delivering the Church of Scotland's national Gaelic language plan and has led on the roll-out of various Gaelic products and events.

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

**Objectives:** The advancement of religion.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,409	£39,507	-	0
2023-12-31	£48,871	£49,231	-	0
2022-12-31	£51,648	£58,785	-	0
2021-12-31	£40,182	£34,505	-	0
2020-12-31	£26,961	£23,646	-	0

**Uig Parish Church Of Scotland**

Scotland - Charity number SC007879

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# Accounts

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**Uigean Church of Scotland  
(Uig Parish Church)**

**Trustees' Annual Report  
and  
Receipts and Payments Accounts**

**For year ended 31 December 2024**

**Congregation No: 442350**

**Charity No: SC007879**

**UIGEAN CHURCH OF SCOTLAND  
Trustees' Annual Report  
Year ended 31 December 2024**

**Charity's Principal Address:**

Manse  
Charge of Bernera lw Uig  
Uigean  
Uig  
Isle of Lewis  
HS2 9HX

**Trustees:**

The trustees are the members of the Kirk Session and the Deacons' Court, together with the Minister of the congregation.

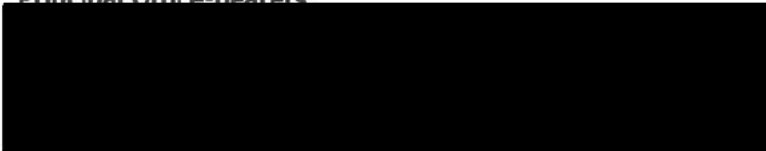
The following were the members of the Kirk Session:




In addition to the above, the following members of the Deacons' Court were also trustees:

Mr Peter Woolley (Ordained & Admitted 16<sup>th</sup> February 2024)

**Principal Office-bearers:**



**Independent examiner:**

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

**Bankers:**

The Royal Bank of Scotland  
17 North Beach Street  
Stornoway  
Isle of Lewis, HS1 2XH

**UIGEAN CHURCH OF SCOTLAND  
Trustees' Annual Report (contd)  
Year ended 31 December 2024**

**Governing Document:**

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

**Recruitment and Appointment of Trustees:**

Members of the Kirk Session and the Deacons' Court are the charity trustees. The Kirk Session members are the elders of the church, and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, or in the case of a vacant congregation the Interim Moderator, is also a member of the Kirk Session. The Minister of a congregation is elected by the congregation, and inducted by Presbytery. The Deacons' Court is also appointed from within the congregation, and its members are chosen from those members of the congregation who are considered to have the skills and commitment necessary for managing the temporal affairs of the church.

**Organisational Structure:**

Both the Kirk Session and the Deacons' Court are chaired by the Minister or Interim Moderator, and meet as and when necessary. There is an Annual Congregational Meeting at which the Trustees Annual Report and Accounts are presented.

**Objectives and Activities:**

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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Services are held twice on Sunday, at 12 noon and 6.00pm. There is also a midweek service on Thursday at 6.30pm. Sunday Club takes place during the 12 noon service.

**Achievements and Performance:**

Services were held twice on Sunday throughout the year, and also each midweek during 2024. Visiting of the elderly and housebound was undertaken by the Minister.

The Sunday Club is held during the midday service each Sunday during term-time. Communion services were held during June and October with two new communicant members added. A pioneering service was held at Christmas time, in Breanish Mission House.

Bilingual Family services were conducted at various times including festive periods such as Easter and Christmas. A Gaelic Hub has been established that supports the Gaelic Committee, Church of Scotland in the organisation and management of Gaelic materials relating to 'Proiseact Pentecostes'. The work of the Banca Paisde continued to expand with generous donations being received during the year to allow targeted and much needed support to families and individuals facing challenge.

Coibhneas Comhla sessions were held during the year and supported by professional artists. The Halo Club provided wellbeing support to ladies of the congregation. The Ladies Fellowship continued, alternating between the parishes each month, with good attendance from across both congregations as they listen to a range of speakers throughout the year. Another new feature in the form of Men's Breakfast events commenced in November. Good use was made of the 'Garaidhean Coimhnearsachd Baile na Cille' project with members of the community taking up the opportunity to grow produce.

The sale of the Congregational Fundraising Recipe Book continued to bring additional funds to the congregation.

**UIGEAN CHURCH OF SCOTLAND  
Trustees' Annual Report (contd)  
Year ended 31 December 2024**

**Achievements and Performance (Contd):**

A SCIO, SABNAC Pods was established in July 2024 as part of the Congregations Financial Resilience Plan to support the 'Hope and Wellbeing' Hub running out of the church. The project is progressing.

**Financial Review:**

The main source of income is from the weekly offerings. Gift Aid is also recovered on contributions from those who are taxpayers and have signed up to the Gift Aid scheme.

The receipts and payments account for the year is set out on pages 6 to 12.

Voluntary unrestricted income for the year totalled £23,139 (2023 - £20,718). This represents a 12% increase on the previous year.

Total expenditure relating to the unrestricted funds decreased by 2% in comparison to 2023.

At the end of 2024 the overall deficit is £2,098 (2023 deficit - £360)

**Reserves Policy:**

The General Fund, used to cover ordinary expenditure, currently has a balance of £24,926 (2023 - £24,443), together with £16,372 of restricted funds (2023 - £18,953).

In addition to the Funds held locally the congregation also has funds held on its behalf by the General Trustees of the Church of Scotland, £5,041 of which was transferred to the congregation during the year to cover fabric costs incurred during the year.

The Trustees are of the opinion that there are currently sufficient levels of Reserves to cover maintenance and ordinary expenditure.

**UIGEAN CHURCH OF SCOTLAND  
Trustees' Annual Report (contd)  
Year ended 31 December 2024**

**Uig Glebe – Baile na Cille Road Resurfacing**

The total cost of re-surfacing the road leading to the former Baile na Cille Manse, which was undertaken in 2017, was £34,055. The owner of the former Baile na Cille Manse contributed 25% (£8,514) towards this cost with the congregation funding the remaining 75% (£25,541). The General Trustees have paid this amount from their Glebe Improvement Fund. The congregation is required to settle this balance over the next number of years by way of the glebe rentals received each year. There is no interest charged on the loan. If the congregation wished to pay off the debt earlier they would be permitted to do so.

Annual contributions relating to Giving to Grow (previously Ministries and Mission) which the congregation are required to remit to the Central Church each year have in previous years been reduced by the glebe rental received. During the period of loan repayment the allocation payable to the Central Church relating to Giving to Grow will not be reduced by the full amount of the glebe rental received as a proportion of the glebe rental is now allocated towards the balance outstanding on the Glebe Improvement Fund Loan. The General Trustees discovered during 2023 that the glebe rental had in previous years been accounted for in error by them, reducing the Giving to Grow contribution and reducing the amount of loan outstanding. To correct this, the General Trustees adjusted the loan balance outstanding at the end of 2023. The balance on the Loan at 31 December 2024 was £18,215 (31 December 2023 - £20,012).

**Future Developments:**

Projected future developments, to include provision of a pilot Gaelic Mission project for the children. Continuation of the 'Gairidhean Coimhnearsachd Baile na Cille Project' within the overarching, 'Hope & Wellbeing' project which aims to provide holistically and sustainably, for the people of the Parish of Uig through the gospel of the Lord Jesus Christ.

Approved by the Trustees and signed on their behalf,



Date: 7 May 2025

Date: 01.05.25

**UIGEAN CHURCH OF SCOTLAND**  
**Year ended 31 December 2024**

**Independent Examiner's report to the Trustees of the Uigean Church of Scotland**

I report on the accounts of the Charity for the Year ended 31 December 2024 which are set out in pages 6 to 12.

**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) (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 independent examiner's statement**

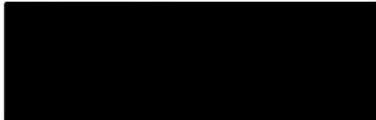
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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

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 (Scotland) Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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

Date: 17.07.25

**Uigean Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
<b>Receipts</b>	<b>Note</b>					
Voluntary Income	3	23,139	5,572	-	28,711	41,608
Activities for Generating Funds	4	857	115	-	972	1,050
Investment Income	5	102	-	-	102	66
Incoming Resources from charitable activities	6	2,583	-	-	2,583	3,402
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		26,681	5,687	-	32,368	46,126
<b>Other Incoming Resources</b>						
Transfer from funds held on behalf of Congregation by the General Trustees of the Church of Scotland (See Appendix)		5,041	-	-	5,041	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Receipts</b>		<u>31,722</u>	<u>5,687</u>	<u>-</u>	<u>37,409</u>	<u>46,126</u>
<b>Payments</b>	<b>7</b>					
Costs of generating funds		82	-	-	82	76
Charitable activities		30,706	8,317	-	39,023	46,026
Governance costs		402	-	-	402	384
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Payments</b>		<u>31,190</u>	<u>8,317</u>	<u>-</u>	<u>39,507</u>	<u>46,486</u>
<b>Net Receipts/(Payments) before Transfers</b>		<b>532</b>	<b>(2,630)</b>	<b>-</b>	<b>(2,098)</b>	<b>(360)</b>
<b>Transfers to/(from) funds</b>		(49)	49	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Surplus/(Deficit) for year</b>		<u><b>483</b></u>	<u><b>(2,581)</b></u>	<u><b>-</b></u>	<u><b>(2,098)</b></u>	<u><b>(360)</b></u>

**Uigean Church of Scotland**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	24,443	18,953	-	43,396	43,756
<b>Movement in year:</b>					
Surplus/(Deficit) for the year	483	(2,581)	-	(2,098)	(360)
Bank & deposit balances carried forward	24,926	16,372	-	41,298	43,396

**Additional Information**

**Assets**

Gift Aid Receivable	3,487	-	-	3,487	3,104
Due from Lochs in Bernera for share of costs		-	-	-	-
	3,487	-	-	3,487	3,104

**Liabilities**

Due to Lochs in Bernera for share of fundraising income		-	-	-	400
	-	-	-	-	400

The accounts detailed on pages 6 to 12 were approved by the Trustees and signed on their behalf by the undernoted

Trust

Date:

*7 May 2025*

Date:

*07.05.25*

**Uigean Church of Scotland**  
**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

During the year one trustee received reimbursement of expenses incurred, totalling £3,791. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year

**2. Movements in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	24,443	31,722	31,190	(49)	24,926
	<u>24,443</u>	<u>31,722</u>	<u>31,190</u>	<u>(49)</u>	<u>24,926</u>
<b>Restricted funds</b>					
Spioradalachd nam Bard	66	-	-	-	66
Parish Development Fund	263	-	312	49	-
Psalmody Class Fund	191	-	-	-	191
Ministries Council 'Go for it' Fund	298	-	-	-	298
Sunday School Fund		836	607	-	229
Little Acorns (Daraich Bheaga) Fund	772	-	427	-	345
Oisean a' Chalman Fund	6,896	3,736	3,333	-	7,299
Winter & Hardship Support Fund	143	-	-	-	143
Coibhneas Comhla Fund	2,151	-	1,834	-	317
Halo Club Fund	1,918	-	675	-	1,243
Baile na Cille Gardens Fund	6,005	1,000	879	-	6,126
Specific Appeals	250	115	250	-	115
	<u>18,953</u>	<u>5,687</u>	<u>8,317</u>	<u>49</u>	<u>16,372</u>
<b>Total funds</b>	<u>43,396</u>	<u>37,409</u>	<u>39,507</u>	<u>-</u>	<u>41,298</u>

Purposes of Restricted Funds

**Spioradalachd nam Bard Fund:** Represents monies received and expended relating to a series of lectures on the work of Gaelic religious poets

**Parish Development Fund:** Represents monies received and expended relating to pilot projects such as Teen Scene, Tween Scene and other projects aimed at parish development.

**Psalmody Class Fund:** Represents monies received and expended relating to Psalmody Classes introduced to diversify the singing within the congregation

**Ministries Council 'Go for it' Fund:** Represents monies received from the Ministries Council to assist funding of Christianity Explored courses

**Sunday School Fund:** Represents monies received and expended relating to the Sunday School and other Youth activities.

**Little Acorns (Daraich Bheaga) Fund:** Represents monies received and expended relating to various activities undertaken with the children of the Parish.

**Oisean a' Chalman Fund:** Represents a fund established to provide essential items for families with babies and small children in need on a confidential basis.

**Halo Club Fund:** Represents a fund established to provide wellbeing support to women in the congregation.

**Winter & Hardship Support Fund:** Represents a fund established to provide support for families in need on a confidential basis.

**Coibhneas Comhla Fund:** Represents a fund established to support a Hope and Wellbeing project to reduce social isolation and minimise the cost of living crisis by providing a meal and expressive arts on a monthly basis.

**Baile na Cille Gardens Fund:** Represents a fund established to support a Hope and Wellbeing project to provide a horticultural growing space, free to the people of Uig, to reduce social isolation and reduce the impact of cost of living crisis.

**Specific Appeals Fund:** Represents funds received and expended relating to specific appeals.

**Uigean Church of Scotland**  
**Notes to the Accounts**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>3. Voluntary Income</b>					
Offerings	19,138	-	-	19,138	17,093
Legacies	-	-	-	-	300
Tax Recovered on Gift Aid Donations	3,861	-	-	3,861	2,455
Grant - Calmac	-	-	-	-	2,000
Grant - Church of Scotland Small Grants Fund	-	1,000	-	1,000	100
Grant - Scottish Council for Voluntary Organisations	-	-	-	-	8,000
Grant - CNES	-	-	-	-	7,030
Grant - Presbytery of Lewis	-	-	-	-	200
Contributions from Congregational Organisations	-	-	-	-	-
Other	140	4,572	-	4,712	4,430
	<b>23,139</b>	<b>5,572</b>	<b>-</b>	<b>28,711</b>	<b>41,608</b>
<b>4. Activities for Generating Funds</b>					
Fundraising Activities	857	115	-	972	1,050
	<b>857</b>	<b>115</b>	<b>-</b>	<b>972</b>	<b>1,050</b>
<b>5. Investment Income</b>					
Bank Interest	102	-	-	102	66
	<b>102</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>66</b>
<b>6. Incoming Resources from Charitable Activities</b>					
Pulpit Supply Refunded	80	-	-	80	-
Weddings and Funerals	100	-	-	100	350
Life and Work	262	-	-	262	338
Lochs in Bernera Refund of Shared Expenses ( <b>Note 10</b> )	2,141	-	-	2,141	2,714
Special Collections	-	-	-	-	-
	<b>2,583</b>	<b>-</b>	<b>-</b>	<b>2,583</b>	<b>3,402</b>

**Uigean Church of Scotland**  
**Notes to the Accounts**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>7. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	82	-	-	82	76
	<u>82</u>	<u>-</u>	<u>-</u>	<u>82</u>	<u>76</u>
<b>Charitable activities</b>					
Giving to Grow (Note 11)	10,522	-	-	10,522	10,515
Presbytery dues	207	-	-	207	242
Minister's expenses	2,191	-	-	2,191	1,857
Pulpit and Praise supply	746	-	-	746	915
Fabric Repairs & Maintenance - Church	6,825	540	-	7,365	1,226
Fabric Repairs & Maintenance - Manse	233	-	-	233	2,580
Glebe Maintenance	-	-	-	-	-
Church Equipment	52	-	-	52	156
Insurance	1,729	-	-	1,729	1,602
Share of fundraising transferred to Lochs in Bernera					
Church of Scotland (Note 10)	558	-	-	558	96
Council tax (Note 10)	1,600	-	-	1,600	1,971
Heat and light	1,545	869	-	2,414	4,215
Manse Telephone & Internet (Note 10)	1,674	-	-	1,674	1,399
Church Broadband	413	232	-	645	589
Computer Maintenance	-	-	-	-	-
Life & Work	294	-	-	294	294
Stationery & Advertising	431	242	-	673	282
Training	-	-	-	-	340
Books, DVD's etc	38	-	-	38	-
Gifts and Donations	-	250	-	250	250
Fundraising Expenses	1,219	-	-	1,219	-
Communion Expenses	60	-	-	60	265
Sunday School Expenses	-	607	-	607	204
Subscriptions	-	-	-	-	144
Oisean a' Chalman Equipment and Expenses	-	2,289	-	2,289	2,429
Children's Equipment and Expenses	-	-	-	-	-
Little Acorns Expenses	-	-	-	-	62
Na Daraich Bheaga Expenses	-	315	-	315	923
Coibhneas Comhla Expenses	-	1,722	-	1,722	657
Halo Club Expenses	-	600	-	600	89
Meeting Expenses	238	312	-	550	907
Winter Hardship Grants	-	-	-	-	6,799
Baile na Cille Garden Expenses	-	339	-	339	4,982
Cleaning & Other Expenses	131	-	-	131	36
	<u>30,706</u>	<u>8,317</u>	<u>-</u>	<u>39,023</u>	<u>46,026</u>
<b>Governance costs</b>					
Independent examiner's fees	402	-	-	402	384
	<u>402</u>	<u>-</u>	<u>-</u>	<u>402</u>	<u>384</u>

**Uigean Church of Scotland**  
**Notes to the Accounts**

**8. 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 and the maximum stipend (in the fifth and subsequent years) £38,884.

**9. Collections for Third Parties**

	2024	2023
India Village Ministries	450	-
	-	-
	<u>450</u>	<u>-</u>

**10. Shared Costs with Lochs in Bernera Church of Scotland**

The congregation is linked with Lochs in Bernera Church of Scotland and as a result certain costs are shared between both congregations. Such expenditure when paid in full by one congregation is later refunded by the other in order that a 50 % share of these costs occurs. Current examples of such expenditure are Council Tax, Manse Telephone, Stationery and any linked manse expenditure. Some costs which had previously been initially met by Lochs in Bernera Church of Scotland such as Manse Telephone and Council Tax have, since the completion of the new manse, been initially paid by Uigean Church of Scotland and will be 50% reimbursed by the Lochs in Bernera Church of Scotland. During the year the monies raised from sales of a cookbook was shared with Lochs in Bernera Church of Scotland.

**11. Glebe Rent**

The General Trustees discovered that the Glebe rent had in previous years been mistakenly allocated against the congregation's Ministries and Mission contribution (now renamed Giving to Grow), reducing the annual statement of requirements, whilst also being allocated against the Glebe Improvement Fund Loan. In order to adjust for the error the General Trustees have adjusted the Loan Balance outstanding and allocated the adjustment against the underpaid Giving to Grow contributions whilst also allocating the Glebe Rental against the underpaid Giving to Grow requirements. Once the underpayments are met the Glebe rent will then continue to be used to pay off the outstanding Glebe Improvement Fund Loan.

**Uigean Church of Scotland  
Appendix**

**Funds held on behalf of the Congregation by the  
Church of Scotland General Trustees**

	<b>2024</b>		<b>2023</b>
	<b>£</b>		<b>£</b>
<b><u>REVENUE ACCOUNT</u></b>			
Balance at 01 January	0		0
Interest received	<u>1,855</u>		<u>-</u>
Credit Balance at 31 December	1,855		0
Less Expenditure	-		-
Transfer to Temporary Funds Account	<u>-</u>		<u>-</u>
	<u>1,855</u>		<u>0</u>
<b><u>TEMPORARY FUNDS ACCOUNT</u></b>			
Balance at 01 January	37,742		36,489
Transfer from Lochs-in-Bernera - Contribution towards build cost of New Manse	-	-	
Interest received	<u>-</u>	<u>1,253</u>	<u>1,253</u>
	37,742		37,742
Less Expenditure			-
Church Hall Refurbishment	(5,041)	0	
Interest Paid	<u>-</u>	<u>0</u>	
	(5,041)		0
	<u>32,701</u>		<u>37,742</u>

These funds are held on behalf of the congregation by The Church of Scotland General Trustees. As per recommended practice they are not included in the Statement of Balances as shown on Page 6. The proceeds from the sale of the former manse at Breacleite, which had previously been held in a separate account by the Church of Scotland General Trustees, were transferred to the Funds held on behalf of the Uig congregation as Lochs-in-Bernera Church of Scotland's contribution to the build cost of the new manse.