

# **Wick Martyrs and Keiss Free Church of Scotland**

Trustees' Report  
*Year Ended 31 December 2025*

# Wick Martyrs and Keiss Free Church of Scotland

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## **Church Information**

The Congregation owns no property.

## **Trustees**

A list of active Trustees during 2025 is provided in the Trustees' Report on Page 3.

## **Trustees Address**

Fair Havens, Skelbo Street  
Skelbo  
Dornoch  
Sutherland  
IV25 3QQ

## **Bankers**

Bank of Scotland  
c/o Banking Hub  
1 Bridge Street  
Wick  
Caithness  
KW1 4AJ

## **Independent Examiner**

Christine Ross  
Voluntary Groups Sutherland  
Lairg Community Centre  
Main Street  
Lairg  
Sutherland  
IV27 4DB

# Wick Martyrs and Keiss Free Church of Scotland

## Report of the Trustees

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The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

### Status of Charity and Governing Document

Wick Martyrs and Keiss Free Church of Scotland is unincorporated and governed by its Constitution. The church is a registered Scottish Charity (SC012047).

### Aims and Affiliation

Wick Martyrs and Keiss Free Church of Scotland is a congregation of the Free Church of Scotland working towards the common aims set out below. It is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church. The document is available on request from the Free Church of Scotland, 15 North Bank St., The Mound, Edinburgh, EH1 2LS.

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as one in London and four in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a seminary in Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church. The principal activity of the Church is the conduct of public worship and associated matters in the context of local congregations.

Dating from 1843 but with its roots in the Reformation, the Free Church of Scotland owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The congregation is within the Northern Presbytery of the Free Church of Scotland and worship in the Episcopal Church Hall, Moray Street, Wick. KW1 5QF.

### Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, while the Finance Committee, composed of Kirk Session members plus elected people, oversees financial and property matters. Under Charity Law, the Finance Committee are deemed to be the trustees of the congregation as those with responsibility for day to day management and control. This is distinct from the role of property (congregational) trustees who are responsible only for holding property in trust.

The members of the Finance Committee (the Trustees) who served during the year were as follows:-

#### *Finance Committee*

<i>Minister</i>	Rev Jerry Taylor (Interim Moderator from August 2025), Rev H Stone (Interim Moderator to July 2025)
<i>Elders</i>	J Ross, J Hymers (Assessor Elder), M Robinson (Assessor Elder)

#### *Congregational Trustees*

For holding Property - J Ross & J Rosie



# Wick Martyrs and Keiss Free Church of Scotland

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## **Report of the Trustees**

### **Appointment of Charity Trustees**

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

### **Achievements and Performance**

During the year, the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the National Free Church of Scotland both spiritually and financially. In addition, an Elder served on the Northern Presbytery.

Significant highlights and events of note in the year include the following:

- A full year of in-person Sunday services
- Missionary meetings are held with other congregations as intimated
- Monthly joint Prayer Meetings with other congregations as intimated
- Weekly Prayer Meeting as intimated
- A service of thanksgiving to mark the retirement of Rev Howard Stone who had been our Interim Moderator for many years.

In relation to **congregational funding**:

- The main income is in the form of donations from church members and adherents via weekly offerings, standing orders and Gift Aid donations.
- The congregation met its remittance commitment to central church funds.

### **Results for the year**

The financial statements for the year are set out in this document. The Statement of Receipts and Payments reflects a net increase of £6,695.

### **Reserves**

At the end of 2025, the congregation held Unrestricted Funds of £33,429, Designated Funds of £388,686 and Restricted Funds of £32,411. The trustees are satisfied with the level of reserves retained.

**On behalf of the Trustees**



**Mark Robinson**

*Congregational Treasurer*

Dated: 14 January 2026

## **Independent Examiner's Report to the Trustees of Wick Martyrs & Keiss Free Church**

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 6 to 9.

### **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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Signed: *Christine Ross*

Date: *23/02/2026*

CHRISTINE ROSS  
Voluntary Groups Sutherland  
Lairg Community Centre  
Main Street  
Lairg  
Sutherland  
IV27 4DB

**WICK MARTYRS & KEISS  
FREE CHURCH OF SCOTLAND**

**Statement of Receipts and Payments – For the Year Ended 31 December 2025**

<b>Receipts</b>	<b>Note</b>	General Fund	Fabric Fund	<b>Total</b>	<b>Total</b>
		Unrestrict/Design Funds	Restricted Funds		
				<b>2025</b>	<b>2024</b>
<b>Voluntary Receipts</b>					
Donations & Gift Aid	4	12,470	0	<b>12,470</b>	6,377
Bank Interest	5	835	0	<b>835</b>	2,238
		<b>13,305</b>	<b>0</b>	<b>13,305</b>	<b>8,615</b>
<b>Payments</b>					
Cost of Charitable Activities	6	6,610	0	<b>6,610</b>	3,447
Grants & Donations	7	0	0	<b>0</b>	5,000
<b>Total Payments</b>		<b>6,610</b>	<b>0</b>	<b>6,610</b>	<b>8,447</b>
<b>Surplus/(Deficit) for the year</b>		6,695	0	6,695	168
Transfers between funds		0	(0)	0	0
<b>Surplus/(Deficit) for the year</b>		<b>6,695</b>	<b>0</b>	<b>6,695</b>	<b>168</b>



# WICK MARTYRS & KEISS FREE CHURCH OF SCOTLAND

## Statement of Balances – As at 31 December 2025

<b>Funds Reconciliation</b>	Unrestr/Desig Funds	Restricted Funds	<b>Total 2025</b>	Total 2024
Cash at Bank & In Hand - 01/01/2025	38,835	32,411	<b>71,246</b>	71,078
Surplus/(Deficit) for year	<b>6,695</b>	<b>0</b>	<b>6,695</b>	<b>168</b>
Cash at Bank & In Hand - 31/12/2025	45,530	32,411	<b>77,941</b>	71,246
<b>Other Assets (Designated Fund)</b>				
Investments held by Free Church of Scotland	376,585	0	376,585	363,850
<b>Total Assets</b>	422,115	32,411	<b>454,526</b>	<b>435,096</b>

The Notes on pages 8 - 9 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:-



**Mark Robinson**  
Congregational Treasurer

14 January 2026

# WICK MARTYRS & KEISS FREE CHURCH OF SCOTLAND

## Notes to the Accounts For the year ended 31<sup>st</sup> December 2025

### 1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**V.A.T.** The congregation is not registered for V.A.T. and expenditure includes V.A.T. where applicable.

**Tax Refunds** - Tax Refunds shown in the Income and Expenditure Account are the tax refunds actually received from HMRC in respect of Gift Aid Donations.

### 2. Nature and purpose of funds

For the purpose of the Receipts and Payments account as shown on page 7, funds are defined as follows:

**Unrestricted** funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

**Designated** funds are unrestricted funds set aside for a specific essential or future purpose.

**Restricted** funds are those which have been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

### 3. Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year.

### 4. Analysis of Donations

	General Fund	Fabric Fund	2025	2024
Offerings - Standing Order	7,770	0	7,770	2,885
Offerings – Envelope & Plate	1,315	0	1,315	3,492
Rev H Stone Retirement	1,300	0	1,300	0
HMRC Gift Aid claim	1,248	0	1,248	0
Legacy	837		837	0
<b>Totals</b>	<b>12,470</b>	<b>0</b>	<b>12,470</b>	<b>6,377</b>

### 5. Bank Interest

	General Fund	Fabric Fund	2025	2024
Bank Interest	684	0	684	2,238
Int. on central Funds	151	0	151	0
<b>Totals</b>	<b>835</b>	<b>0</b>	<b>835</b>	<b>2,238</b>



## 6. Cost of Charitable Activity

	General Fund	Fabric Fund	2025	2024
Rev H Stone Presentation	2,800	0	2,800	0
Denominational Commitment	1,608	0	1,608	1,560
Pulpit Supply	814	0	814	164
Church Hire	600	0	600	600
Rev H Stone expenses	564	0	564	724
Church Magazines	95	0	95	201
Northern Presbytery Dues	69	0	69	138
Sundry Payments	60	0	60	60
<b>Totals</b>	<b>6,610</b>	<b>0</b>	<b>6,610</b>	<b>3,447</b>

## 7. Grants & Donations

	General Fund	Fabric Fund	2025	2024
Castletown Free Church	0	0	0	5,000
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>

## 8. Bank Account Closing Balances at 31/12/25

### Unrestricted Funds

Wick Free Church General Account	15,530
1 Year Fixed Deposit (to 10/04/26)	17,899
<b>Total</b>	<b>33,429</b>

### Designated Funds

Wick Sustentation Fund (1 Yr Fxd dep)	12,101
Central Funds	376,585
<b>Total</b>	<b>388,686</b>

### Restricted Funds

Fabric Fund Bank Account	411
1 Year Fixed Deposit (to 10/04/26)	32,000
<b>Total</b>	<b>32,411</b>

### **Total Funds**

**454,526**

End of Report