

# Stornoway Christian Bookshop

Scotland · Charity number SC030274

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2000-07-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 30 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DR

## Activities

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

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

**What the charity does:** Operation of Christian Bookshop in Stornoway, Isle of Lewis.

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

**Objectives:** The object of the Stornoway Religious Bookshop shall be to endeavour to further the religious wellbeing of the people of Lewis and Harris by making readily available to them by sale or otherwise a selection of Religious literature to which they would not otherwise have access

## 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
2025-02-28	£115,153	£117,662	-	4
2024-02-28	£106,814	£102,665	-	4
2023-02-28	£107,313	£112,982	-	5
2022-02-28	£112,206	£90,002	-	5
2021-02-28	£82,310	£72,759	-	5

**Stornoway Christian Bookshop**

Scotland - Charity number SC030274

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 28 February 2025  
for  
STORNOWAY CHRISTIAN BOOKSHOP**

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

**Contents of the Financial Statements  
for the Year Ended 28 February 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

## **STORNOWAY CHRISTIAN BOOKSHOP**

### **Report of the Trustees for the Year Ended 28 February 2025**

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. 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 Trust's principal objects are to endeavour to further the religious wellbeing of the people of Lewis and Harris by making readily available to them by sale or otherwise a selection of religious literature to which they would not otherwise have access.

This objective is achieved by the operation of a bookshop selling religious books and other materials at 30 Kenneth Street, Stornoway.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The loyalty of the local people is very important for the ongoing trading of the shop and many tourists also bring trade to the shop in the summer in these economically difficult times.

#### **FINANCIAL REVIEW**

##### **Financial position**

The continuing difficulty in maintaining sales continues to give cause for concern, although the trustees are pleased to see them remaining fairly stable.

Costs have been cut as far as possible consistent with the operation of an efficient and attractive outlet for Christian materials.

Reserves decreased by £2,509 (2024 £4,148 increase). The Trustees are pleased to note that the policy of donating to appropriate Christian causes has again been continued.

##### **Reserves policy**

The Deed of Trust specifies that the net profits shall be applied in the first place to the object of the Trust, and this is fulfilled by investing as much as possible, both physically and financially, in stock for sale. In the event of there being any surplus profit for disposal such surplus may be applied to such religious purposes as may be determined by the Trustees. Accordingly occasional appropriate donations are made during the year.

The Trustees consider the level of reserves to be adequate. It was only through building up of reserves in previous years that the Trust was in the position to purchase its new premises in 2004, therefore the reserves are required in case new opportunities should arise in the future.

#### **FUTURE PLANS**

To continue to run the bookshop as efficiently as possible whilst using all suitable ways of promoting and advertising the shop.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation was established under Deed of Trust by the late Rev Roderick Macdonald dated 27 March 1956 and was granted charitable status by the then Inland Revenue on 4 July 1956.

Under the Deed of Trust the Trust is managed by a Committee of five members who are the Trustees for the purposes of Charity law. A member may resign by formal intimation to the Chairman or Secretary.

**STORNOWAY CHRISTIAN BOOKSHOP**

**Report of the Trustees  
for the Year Ended 28 February 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

In the event of vacancies arising, the Deed of Trust directs that such vacancies shall be filled by co-option. Persons sympathetic to the objectives of the Trust are approached by existing members, and, if willing to serve, are appointed to fill vacancies.

All trustees served throughout the year.

**Organisational structure**

The day to day operation of the bookshop is under the control of the manageress who reports to the Chairman. The Deed of Trust directs that the Committee shall meet at least twice a year.

**Induction and training of new trustees**

New Committee members are, on appointment, given instruction on the operation of the Trust by the Chairman.

**Risk management**

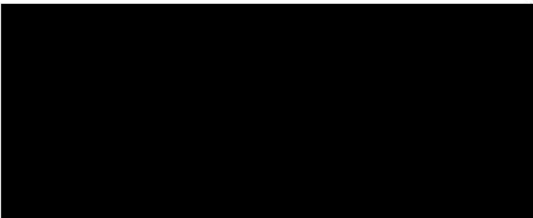
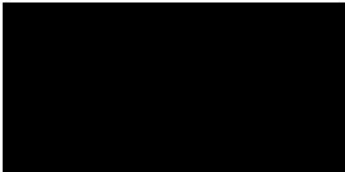
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Committee annually reviews the risks to which the Trust is open in operating the bookshop and ensures, as far as possible, the safety of staff and customers while in the bookshop premises and ensures that adequate insurance cover is in place.


**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC030274



**Independent Examiner**

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

**Bankers**

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

**Report of the Trustees  
for the Year Ended 28 February 2025**

**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).

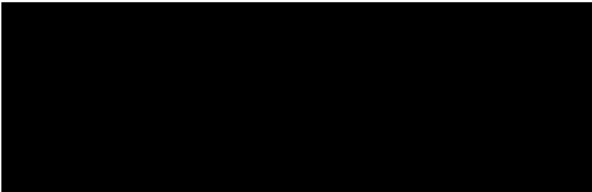
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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 24 November 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Stornoway Christian Bookshop**

I report on the accounts for the year ended 28 February 2025 set out on pages five to twelve.

**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.

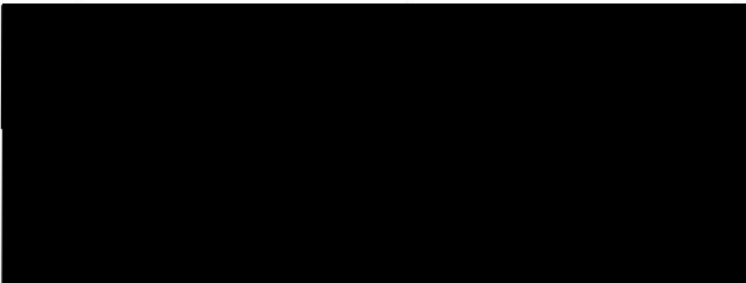
**Independent examiner's statement**

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.



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

24 November 2025

**STORNOWAY CHRISTIAN BOOKSHOP****Statement of Financial Activities  
for the Year Ended 28 February 2025**

		28.2.25 Unrestricted fund £	29.2.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	100	-
Other trading activities	3	114,138	104,358
Investment income	4	<u>915</u>	<u>2,456</u>
<b>Total</b>		<u>115,153</u>	<u>106,814</u>
<b>EXPENDITURE ON</b>			
Raising funds		112,812	97,315
<b>Charitable activities</b>	5		
Charitable donations		<u>4,850</u>	<u>5,350</u>
<b>Total</b>		<u>117,662</u>	<u>102,665</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,509)	4,149
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>251,298</u>	<u>247,149</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>248,789</u>	<u>251,298</u>

The notes form part of these financial statements

**STORNOWAY CHRISTIAN BOOKSHOP**

**Balance Sheet  
28 February 2025**

	Notes	28.2.25 Unrestricted fund £	29.2.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	87,066	87,190
<b>CURRENT ASSETS</b>			
Stocks	12	47,776	48,188
Debtors	13	393	66
Cash at bank and in hand		<u>124,736</u>	<u>126,895</u>
		172,905	175,149
<b>CREDITORS</b>			
Amounts falling due within one year	14	(11,182)	(11,041)
		<u>161,723</u>	<u>164,108</u>
<b>NET CURRENT ASSETS</b>			
		<u>161,723</u>	<u>164,108</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		248,789	251,298
<b>NET ASSETS</b>			
		<u>248,789</u>	<u>251,298</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>248,789</u>	<u>251,298</u>
<b>TOTAL FUNDS</b>		<u>248,789</u>	<u>251,298</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2025 and were signed on its behalf by:



The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 28 February 2025

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life which in the case of fixtures and fittings is estimated at 10 years and computer equipment at 4 years. Heritable property is not depreciated.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

STORNOWAY CHRISTIAN BOOKSHOP

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

<b>2. DONATIONS AND LEGACIES</b>		28.2.25	29.2.24
		£	£
Donations		<u>100</u>	<u>-</u>
<b>3. OTHER TRADING ACTIVITIES</b>		28.2.25	29.2.24
		£	£
Shop income		<u>114,138</u>	<u>104,358</u>
<b>4. INVESTMENT INCOME</b>		28.2.25	29.2.24
		£	£
Bank account interest		<u>915</u>	<u>2,456</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable donations	<u>5,850</u>	<u>(1,000)</u>	<u>4,850</u>
<b>6. GRANTS PAYABLE</b>		28.2.25	29.2.24
		£	£
Charitable donations		<u>5,850</u>	<u>5,350</u>
The total grants paid to institutions during the year was as follows:		28.2.25	29.2.24
		£	£
Donations to Christian purposes		<u>5,850</u>	<u>5,350</u>
<b>7. SUPPORT COSTS</b>			Governance costs
			£
Raising donations and legacies			2,082
Charitable donations			<u>(1,000)</u>
			<u>1,082</u>

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

During the year Joan Iversen received a salary of £3,600 (2024 - £3,600) for her services in providing administration and bookkeeping services.

No other trustees received remuneration.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

**9. STAFF COSTS**

	28.2.25	29.2.24
	£	£
Wages and salaries	28,442	23,499
Other pension costs	<u>212</u>	<u>418</u>
	<u>28,654</u>	<u>23,917</u>

The average monthly number of employees during the year was as follows:

	28.2.25	29.2.24
All staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The charity also has two volunteers who provide an average of 30 hours per month.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	104,358
Investment income	<u>2,456</u>
<b>Total</b>	<u>106,814</u>
<b>EXPENDITURE ON</b>	
Raising funds	97,315
<b>Charitable activities</b>	
Charitable donations	<u>5,350</u>
<b>Total</b>	<u>102,665</u>
<b>NET INCOME</b>	4,149
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	247,149

STORNOWAY CHRISTIAN BOOKSHOP

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

TOTAL FUNDS CARRIED FORWARD

251,298

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 March 2024	87,065	7,885	510	95,460
Reclassification	-	510	(510)	-
At 28 February 2025	<u>87,065</u>	<u>8,395</u>	-	<u>95,460</u>
<b>DEPRECIATION</b>				
At 1 March 2024	-	7,760	510	8,270
Charge for year	-	124	-	124
Reclassification/transfer	-	510	(510)	-
At 28 February 2025	-	<u>8,394</u>	-	<u>8,394</u>
<b>NET BOOK VALUE</b>				
At 28 February 2025	<u>87,065</u>	<u>1</u>	-	<u>87,066</u>
At 29 February 2024	<u>87,065</u>	<u>125</u>	-	<u>87,190</u>

12. STOCKS

	28.2.25	29.2.24
	£	£
Stocks	<u>47,776</u>	<u>48,188</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25	29.2.24
	£	£
Trade debtors	<u>393</u>	<u>66</u>

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25	29.2.24
	£	£
Trade creditors	4,838	3,005
Social security and other taxes	(714)	74
VAT	2,021	1,705
Unredeemed gift vouchers	3,905	3,293
Accrued expenses	<u>1,132</u>	<u>2,964</u>
	<u>11,182</u>	<u>11,041</u>

## 15. MOVEMENT IN FUNDS

	At 1.3.24	Net movement in funds	At 28.2.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	251,298	(2,509)	248,789
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>251,298</u>	<u>(2,509)</u>	<u>248,789</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,153	(117,662)	(2,509)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>115,153</u>	<u>(117,662)</u>	<u>(2,509)</u>

## Comparatives for movement in funds

	At 1.3.23	Net movement in funds	At 29.2.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	247,149	4,149	251,298
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>247,149</u>	<u>4,149</u>	<u>251,298</u>

STORNOWAY CHRISTIAN BOOKSHOP

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	106,814	(102,665)	4,149
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>106,814</u>	<u>(102,665)</u>	<u>4,149</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
<b>Unrestricted funds</b>			
General fund	247,149	1,640	248,789
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>247,149</u>	<u>1,640</u>	<u>248,789</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,967	(220,327)	1,640
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>221,967</u>	<u>(220,327)</u>	<u>1,640</u>

16. RELATED PARTY DISCLOSURES

Related party transactions are disclosed in the note "Trustees' Remuneration and Benefits".

**STORNOWAY CHRISTIAN BOOKSHOP**

**Detailed Statement of Financial Activities  
for the Year Ended 28 February 2025**

	28.2.25 £	29.2.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	100	-
<b>Other trading activities</b>		
Shop income	114,138	104,358
<b>Investment income</b>		
Bank account interest	<u>915</u>	<u>2,456</u>
<b>Total incoming resources</b>	<b>115,153</b>	<b>106,814</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cost of goods sold	71,788	61,018
Wages	28,442	23,499
Pensions	212	418
Telephone	832	762
Stationery, postage and advertising	1,632	1,923
Repairs	729	458
Sundry expenses	397	1,222
Water charges	1,636	1,515
Insurance	467	467
Heat and light	2,120	2,680
Bank card handling charges	2,351	2,283
Depreciation - computer equipment	<u>124</u>	<u>76</u>
	<b>110,730</b>	<b>96,321</b>
<b>Charitable activities</b>		
Grants to institutions	5,850	5,350
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,082</u>	<u>994</u>
<b>Total resources expended</b>	<b><u>117,662</u></b>	<b><u>102,665</u></b>
<b>Net (expenditure)/income</b>	<b><u>(2,509)</u></b>	<b><u>4,149</u></b>

This page does not form part of the statutory financial statements

