

# **Barvas Free Church of Scotland**

Trustees' Report and Receipts and Payments Account  
*Year Ended 31 December 2024*

**Charity No SC036760**

# Barvas Free Church of Scotland

## **Contents of the Financial Statements** *for the year ended 31 December 2024*

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# Barvas Free Church of Scotland

## Church Information

### Trustees

Barvas Free Church became a registered Scottish Charity on 15 September 2005. The members of the Deacons' Court are the Trustees of the Charity.

### Contact Address

Barvas Free Church  
Barvas  
Isle of Lewis  
HS2 0QN

**Tel:** 01851 840 284 (Manse)

[www.barvasfreechurch.org.uk](http://www.barvasfreechurch.org.uk)

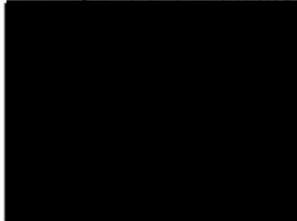
### Bankers

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

### Solicitors

Ken Macdonald & Co  
Lawyers & Estate Agents  
9 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DP

### Independent Examiner



# Barvas Free Church of Scotland

## Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

### Status of Charity and Governing Document

Barvas Free Church of Scotland is established by Constitution. Barvas Free Church became a registered Scottish Charity (No. SC036760) on 15 September 2005.

### Aims and Affiliation

Barvas 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, it 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 authorised by the Church to have a minister paid from central funds of the Church.

The Church buildings and the Minister's manse are the property of the congregation.

### 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 Deacons' court, composed of Kirk Session members plus elected deacons, oversees financial and property matters. Under Charity Law, the Deacons' Court 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 the holding property in trust.

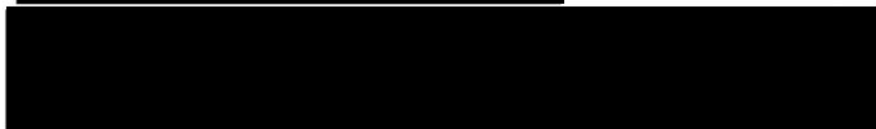
The Deacons' Court (the Trustees) who served during the year were as follows: -

#### Deacons' Court

Minister



Elders

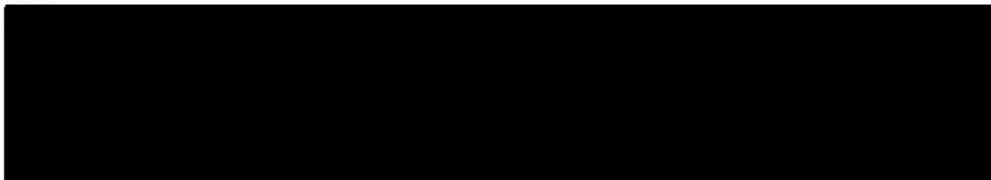


Deacons



#### Congregational Trustees

For holding property: -



# Barvas Free Church of Scotland

## Report of the Trustees (contd.)

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### **Appointment of Trustees**

The Kirk session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process will also 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 responsibility as elder or deacon.

### **Achievements and Performance**

During the year worship services were provided in person within the church building with the opportunity to view via the digital platform YouTube for those unable to attend in person. The Sunday School and Creche met in the church hall during the morning service and the Prayer meeting was on a Wednesday evening in the church hall.

The congregation continued its commitment to support the National Free Church of Scotland both spiritually and financially.

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

#### **In relation to congregational activities:**

- Congregational Fellowship meetings.
- Youth Fellowship continued on a monthly basis.
- Little Rainbows continued on a Thursday morning in the Church Hall.
- Congregational website and Facebook page continually updated to provide access to sermons and updates on congregational activities.
- Christianity Explored course.

#### **In relation to the buildings:**

- A program of insulation to the rooms in the manse continues.
- Creche room updated.

#### **In relation to congregational funding:**

- Envelopes have been distributed to those who have signed up for them.
- It has been encouraging to see more people take up envelopes and signed up for Gift Aid.
- A number of people have now moved to Standing Orders.

# Barvas Free Church of Scotland

## Report of the Trustees (contd.)

### Financial review

#### *Principal sources of funding*

The church receives its funding from church members and adherents by way of weekly offerings and Gift Aid donations.

#### *Results for the year*

The receipts and payments account for the year is set out in pages 6 to 11.

At the end of 2024 the General Fund showed a deficit of £1,386 (2023 surplus £3,500). At the 31 December 2024 the General Fund Balance showed a balance of £379 (2023 - £1,765). The Designated Evangelism and Missionary Fund Balance was £NIL (2023 - £413). As at 31 December 2024 the balance on the Restricted Fabric Fund was £18,805 (2023 - £7,901). The Benevolent fund had a balance of £1,587 (2023 - £2,086), the Little Rainbows Toddler Group Fund a balance of £NIL (2023 - £1,740), and the Magazines, Books & CD's Fund a balance of £NIL (2023 - £161). Total reserves amounted to £20,771 (2023 - £14,066).

#### *Reserves Policy:*

The General Fund, used to cover ordinary expenditure, currently has a balance of £379 (2023 - £1,765), together with £20,392 of restricted funds (2023 - £11,888).

The General Fund is currently below the level desired by the Trustees but they aim to increase the fund balance with future donations and fundraising in 2025.

#### **Statement on Risk**

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

The Trustees' Report and Statement of Accounts was examined and approved by the Trustees at the meeting of the Deacons' Court held on 6<sup>TH</sup> JUNE 2025.

[REDACTED] were appointed by the Deacons' Court to sign the accounts on their behalf.

# Barvas Free Church of Scotland

## Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 11.

### 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

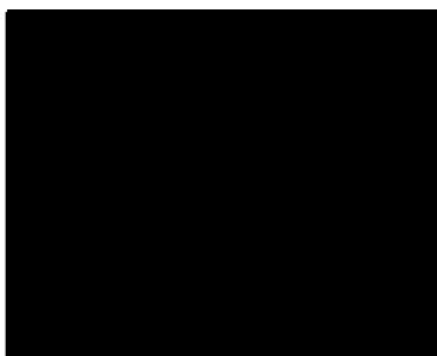
In the course of my examination, no matter has come to my attention

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 Regulations, and
- to prepare accounts which accord with the accounting records and 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.



Dated: 11. 06. 2025

# Barvas Free Church of Scotland

## Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds				
		General Fund	Designated Fund	Restricted Funds	Total	Total
		2024	2024	2024	2024	2023
		£		£	£	£
<u>Receipts</u>	Note					
Voluntary Income	4	72,515	-	16,444	88,959	86,365
Income from Charitable Activities	5	100	380	847	1,327	953
Bank & Deposit interest	6	-	-	-	-	-
		72,615	380	17,291	90,286	87,318
Loan - Bank of Scotland		-	-	-	-	-
<u>Total Receipts</u>		72,615	380	17,291	90,286	87,318
<u>Payments</u>						
Charitable activities	7	69,918	1,700	11,543	83,161	84,394
Governance costs	8	420	-	-	420	384
<u>Total Payments</u>		70,338	1,700	11,543	83,581	84,778
<b>Net Receipts/(Payments) before transfers</b>		<b>2,277</b>	<b>(1,320)</b>	<b>5,748</b>	<b>6,705</b>	<b>2,540</b>
Transfers		(3,663)	907	2,756	-	-
<b>Surplus/(Deficit) for year</b>		<b>(1,386)</b>	<b>(413)</b>	<b>8,504</b>	<b>6,705</b>	<b>2,540</b>



# Barvas Free Church of Scotland

## Statement of Balances

At 31 December 2024

	Unrestricted		Restricted		
	General	Designated	Funds	Total	Total
	Fund	Fund	2024	2024	2023
	2024	2024	2024	2024	2023
	£		£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	1,765	413	11,888	14,066	11,526
<b><u>Movement in year:</u></b>					
Surplus/(Deficit) for the year	(1,386)	(413)	8,504	6,705	2,540
Bank & deposit balances carried forward	<u>379</u>	<u>-</u>	<u>20,392</u>	<u>20,771</u>	<u>14,066</u>
<b><u>Additional Information</u></b>					
<b><u>Fixed Assets</u></b>					
Heritable Property	-		131,669	131,669	135,786
Fixtures and Equipment	-		421	421	526
	<u>-</u>	<u>-</u>	<u>132,090</u>	<u>132,090</u>	<u>136,312</u>
<b><u>Current assets</u></b>					
Gift Aid Receivable	<u>2,884</u>		<u>-</u>	<u>2,884</u>	<u>2,339</u>
<b><u>Liabilities</u></b>					
Loan - Bank of Scotland	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Accounts detailed on pages 6 to 11 were approved by the Trustees at the meeting of the Deacons' Court on 10<sup>th</sup> JUNE 2025 at which the undernoted were authorised to sign on their behalf.

# Barvas Free Church of Scotland

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## Notes to the Accounts

Year ended 31 December 2024

### 1. Accounting Policies

#### ***Accounting Convention***

The financial statements have been prepared under the historical cost convention, and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2006)

#### ***Basis of financial statements***

The financial statements have been prepared on a receipts and payments basis

#### ***Church Income***

All voluntary income and bank interest is accounted for when received.

#### ***Statement of Balances***

For the purpose of the statement of Balance as shown on page 7, funds are defined as follows:

**Unrestricted funds** comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds

**Designated funds** represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

**Restricted funds** comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor

### 2. Trustee Remuneration and Related Party Transactions

During the year 1 Trustee was reimbursed for expenses incurred totalling £6,314.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year

# Barvas Free Church of Scotland

## Notes to the Accounts

Year ended 31 December 2024

### 3. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	1,765	72,615	70,338	(3,663)	379
Designated Evangelism and Missionary Fund	413	380	1,700	907	-
	<u>2,178</u>	<u>72,995</u>	<u>72,038</u>	<u>(2,756)</u>	<u>379</u>

#### Explanation of funds

**The General Fund** encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

**The Designated Evangelism and Missionary Fund** relates to monies which the Trustees have designated for Evangelism and for donating to various Missions, Organisations and Individuals.

#### Restricted funds

Benevolent Fund	2,086	1,501	2,000	-	1,587
Special Collections	-	663	1,409	746	-
Magazines, Books & CD's	161	184	433	88	-
Fabric Fund	7,901	14,821	3,917	-	18,805
Sanctuary Renovation Fund	-	-	-	-	-
Little Rainbows Toddler Group Fund	1,740	-	1,740	-	-
Youth Fund	-	122	2,044	1,922	-
	<u>11,888</u>	<u>17,291</u>	<u>11,543</u>	<u>2,756</u>	<u>20,392</u>
<b>Total funds</b>	<u>14,066</u>	<u>90,286</u>	<u>83,581</u>	<u>-</u>	<u>20,771</u>

#### Explanation of funds

**Benevolent Fund:** Represents funds held to be used for those in the community who have a special need as determined by the Trustees

**Special Collections:** Represents specific collections made for various organisations and individuals.

**Magazines, Books, DVD's & CD's:** Represents monies received and paid for Church magazines, books, DVD's and CD's.

**Fabric Fund:** The fabric fund is set up for the maintenance of the church buildings.

**Sanctuary Renovation Fund:** Represents monies received and expended specifically in relation to the renovation of the Sanctuary

**Little Rainbows Toddler Group Fund:** Represents monies received specifically in relation to the purchase of educational toys and equipment for the Little Rainbows Toddler group

**Youth Fund:** Represents monies received and expended relating to the Youth Work of the church.

#### Transfers Between Funds

There were transfers from the General Fund to the Evangelism and Missionary Fund of £907, the Special Collections Fund of £746, the Magazines, Books & CD's Fund of £88 and to the Youth Fund of £1,922.

# Barvas Free Church of Scotland

## Notes to the Accounts

Year ended 31 December 2024

### 4. Voluntary income

	General Fund £	Designated Fund £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Donations &amp; Grants</b>					
Individuals	61,974	-	16,444	78,418	76,607
Legacies	-	-	-	-	-
Other Gifts & Donations	-	-	-	-	-
Tax reclaim	10,541	-	-	10,541	9,758
	<u>72,515</u>	<u>-</u>	<u>16,444</u>	<u>88,959</u>	<u>86,365</u>

### 5. Income from charitable activities

Specific Appeals	-	-	663	663	468
Magazines & Books	-	-	184	184	485
Use of Premises	100	-	-	100	-
Pulpit Supply Refunded	-	380	-	380	-
	<u>100</u>	<u>380</u>	<u>847</u>	<u>1,327</u>	<u>953</u>

### 6. Investment Income

Bank Interest	-	-	-	-	-
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### 7. Charitable activities

Activity	Staff costs £	Other direct costs £	Support costs £	Total 2024 £	Total 2023 £
Local Ministries	4,714	51,493	26,954	83,161	84,394
National and overseas ministries	-	-	-	-	-
	<u>4,714</u>	<u>51,493</u>	<u>26,954</u>	<u>83,161</u>	<u>84,394</u>

#### Of which:

	(Note 10)	(Note 11)	(Note 9)		
Relating to General Fund	4,714	43,907	21,297	69,918	66,961
Relating to Designated Fund	-	1,700	-	1,700	1,395
Relating to restricted funds	-	5,886	5,657	11,543	16,038
	<u>4,714</u>	<u>51,493</u>	<u>26,954</u>	<u>83,161</u>	<u>84,394</u>

### 8. Governance costs

	2024 £	2023 £
Examiners' remuneration	420	384
	<u>420</u>	<u>384</u>

### 9. Support costs

	General Fund £	Designated Fund £	Restricted Funds £	Total 2024 £	Total 2023 £
Insurance	2,915	-	-	2,915	2,779
Council Tax	1,600	-	-	1,600	1,971
Heat & Light - Church	7,206	-	-	7,206	3,783
Heat & Light - Manse	6,901	-	-	6,901	5,642
Property repairs/maintenance - Church	160	-	3,197	3,357	3,084
Property repairs/maintenance - Manse	-	-	2,460	2,460	2,785
Equipment Purchases	-	-	-	-	1,004
Telephone - Manse	907	-	-	907	995
Telephone - Church	856	-	-	856	802
Postage, Printing & Stationery	752	-	-	752	781
Website	-	-	-	-	48
Loan Interest	-	-	-	-	93
Loan Repayments	-	-	-	-	6,351
	<u>21,297</u>	<u>-</u>	<u>5,657</u>	<u>26,954</u>	<u>30,118</u>

# Barvas Free Church of Scotland

## Notes to the Accounts

Year ended 31 December 2024

### 10. Staff costs and numbers

	General Fund	Designated Fund	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Gross salaries	-	-	-	-	-
Employer's National Insurance	-	-	-	-	-
Minister's Supplementary Salary	-	-	-	-	-
Minister's Expenses	4,714	-	-	4,714	4,943
Manse Honorarium	-	-	-	-	-
	4,714	-	-	4,714	4,943

The average number of employees during the year was 1 - paid from Central funds (2023: 1)

### 11. Other Direct Costs

	2024			Total 2024	Total 2023
	£	£	£	£	£
Local Ministries					
Sabbath School/Youth	-	-	2,044	2,044	1,694
Church Officer	-	-	-	-	500
Donation to central funds	42,226	-	-	42,226	42,672
Presbytery Expenses	816	-	-	816	969
Books and Magazines	90	-	433	523	887
Communion & Supply	-	1,700	1,409	3,109	2,098
Gifts and Donations	-	-	2,000	2,000	-
Fellowship Expenses	158	-	-	158	286
Hall Hire	100	-	-	100	-
General Expenses	517	-	-	517	227
	43,907	1,700	5,886	51,493	49,333
National and Overseas Ministries					
National Organisations	-	-	-	-	-
Other National & Overseas work	-	-	-	-	-
	-	-	-	-	-
Total other direct costs	43,907	1,700	5,886	51,493	49,333
	(Note 7)	(Note 7)			

### 12. Contribution to Central Funds

	2024	2023
	£	£
Ministry Levy	33,240	31,450
Administration Levy	7,608	7,200
Projects Levy	4,333	3,962
	45,181	42,612
Additional Projects Contribution	-	60
Shortfall	(2,955)	-
	42,226	42,672

### 13. Collections for Third Parties

	2024	2023
	£	£
Bethesda	1,347	-
Crossroads	360	-
International Mission to the Jews	-	201
Slavic Gospel Association	-	-
	1,707	201