

North Tolsta Free Church Of Scotland

Scotland · Charity number SC038158

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-05-04
Register	View on the OSCR register

Contact

Address
Cnoc Ard
New Tolsta
Isle of Lewis
HS2 0NN

Website www.northtolstafreechurch.org

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The worship of God is the Charity's greatest priority. It does this through public worship, the spiritual development of communicant members and encouragement towards non-believers. The Church has a mission to reach out to the local community. It also runs a Sunday School.

Beneficiaries: 'Children or young people','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,635	£68,634	-	0
2023-12-31	£89,045	£72,208	-	0
2022-12-31	£87,977	£141,359	-	0
2021-12-31	£68,404	£62,036	-	0
2020-12-31	£62,566	£52,864	-	0

North Tolsta Free Church Of Scotland

Scotland - Charity number SC038158

Accounts

North Tolsta Free Church of Scotland

Trustees' Report and Receipts and Payments Account

For the Year Ended 31 December 2024

North Tolsta Free Church of Scotland

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

	Page
Church Information	1
Report of the Trustees	2 - 4
Report of the Independent Examiner	5
Receipts and Payments Account	6
Statement of Balances	7
Notes to the Accounts	8 - 11

North Tolsta Free Church of Scotland

Church Information

Trustees

A list of active Trustees during 2024 is provided in the Trustees' Report on Page 3.

Address

North Tolsta Free Church
North Tolsta
Isle of Lewis
HS2 0NH

Bankers

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

Solicitors

Simpson & Marwick WS
Albany House
58 Albany Street
Edinburgh
EH1 3QR

Independent Examiner



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

North Tolsta 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

North Tolsta Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038158).

Aims and Affiliation

North Tolsta 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 two in London and three in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time degree awarding college in the heart of 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 within the Western Isles Presbytery and is authorised by the Church to have a minister paid from central funds of the Church.

The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected congregational trustees under the Church's Model Trust Deed.

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. The Trustees meet monthly or more frequently if needed and are responsible for the annual preparation of a Church Strategy setting out the policy and direction of the Church in any one year. 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.

The Trustees are also responsible for identifying the major risks faced by the Church and for determining appropriate courses of action to mitigate these risks.

North Tolsta Free Church of Scotland

Report of the Trustees

Trustees and Office Bearers (contd)

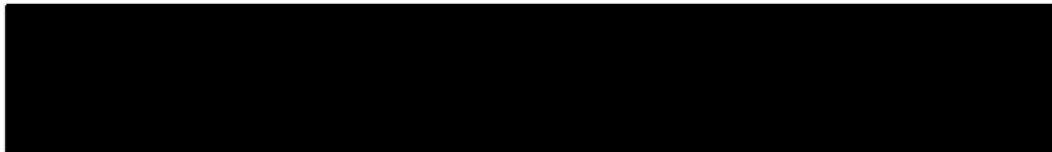
The members of the Deacons' Court (the Trustees) who served during the year were as follows:-

Deacons' Court

Elders

Deacons

Minister



Congregational Trustees

For holding Property - The members of the Deacons' Court as listed above.

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.

Activities and Achievements

The worship and service of the living God remains the Church's greatest priority. Its principal activities are public worship, the spiritual development of communicant members, and a mission to reach out to unbelievers with the good news of a free and sovereign salvation through Jesus Christ alone.

The principal funding source for the Church is through Trustee, communicant member and adherent donations. The Trustees are sincerely grateful and thankful to everyone with a mind and the means to contribute to these funds.

The Church has a Sunday School which comprises classes for children from pre-school to lower secondary school. The Sunday School had 14 students at the end of 2024 (10 in 2023) and 4 Sunday School Teachers.

At the end of 2024, the communicant membership of the congregation stood at 34 (2023 -32). Two new members were admitted to the congregation during 2024 by profession of faith. In addition, the congregation had approximately 65 adult adherents in 2024 who continued to support the congregation (2023 - 62) who continued to support the Congregation.

Strategy

The Kirk Session meets regularly to review and update the church Strategy. In 2024 new fire doors were installed in the Church. Plans were made for the installation of a new entrance to the Church from the carpark in 2025 together with various outreach initiatives including the potential for a missionary visit.

North Tolsta Free Church of Scotland

Report of the Trustees

Reserves

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 shows a deficit of £10,165 (2023 – deficit £444) and Restricted Funds a surplus of £6,166 (2023 – surplus £12,281). This has resulted in an overall deficit for the year of £3,999 (2023 - surplus £11,837). The General Fund balance as at 31 December 2024 was £19,644 (2023 - £29,809). As at the 31 December 2024 the church held restricted funds amounting to £47,536 (2023 - £41,370). Total reserves amounted to £67,180 (2023 - £71,179).

The Church sustained enough income in 2024 to meet its expenses and requisite payments due to the Free Church of Scotland, Edinburgh by the end of the financial year.

The trustees are satisfied with the level of reserves retained by the charity.

Risk Management

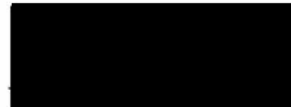
The Trustees assess the major risks to which the charity is exposed on an ongoing basis and these are recorded in their minutes of meetings as well as measures to mitigate those that are identified. Designated Officers oversee the correct operation of our Child Protection Policy and such matters as Health and Safety, and food handling and hygiene. First Aid boxes and accident report books are maintained in our public buildings.

The Trustees are sincerely grateful to the valuable contribution made by all Church Members and adherents who voluntarily give of their time and who are integral to the functioning of the Church.

"So shall my word be that goes out from my mouth: it shall not return to me empty, but it shall accomplish that which I purpose, and shall succeed in it". (ESV - Isaiah 55:11)

On behalf of the Trustees

Trustee



Dated:

26.09.25

26/9/25

North Tolsta 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 church 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) (d) 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 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 Examiners' 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 9 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

29.09.25

North Tolsta Free Church of Scotland

Receipts and Payments Account

Year ended 31 December 2024

	Note	Unrestricted Funds			Total 2024 £	Total 2023 £
		General Fund 2024 £	Designated Fund 2024	Restricted Funds 2024 £		
Receipts						
Voluntary Income	4	51,270	-	13,350	64,620	88,643
Income from Charitable Activities	5	-	-	15	15	402
Bank & Deposit interest	6	-	-	-	-	-
		<u>51,270</u>	<u>-</u>	<u>13,365</u>	<u>64,635</u>	<u>89,045</u>
Total Receipts		<u><u>51,270</u></u>	<u><u>-</u></u>	<u><u>13,365</u></u>	<u><u>64,635</u></u>	<u><u>89,045</u></u>
Payments						
Charitable activities	7	60,561	-	8,009	68,570	76,888
Governance costs	8	64	-	-	64	320
		<u>60,625</u>	<u>-</u>	<u>8,009</u>	<u>68,634</u>	<u>77,208</u>
Total Payments		<u><u>60,625</u></u>	<u><u>-</u></u>	<u><u>8,009</u></u>	<u><u>68,634</u></u>	<u><u>77,208</u></u>
Net Receipts/(Payments) before transfers		(9,355)	-	5,356	(3,999)	11,837
Transfers		(810)		810	-	-
Surplus/(Deficit) for year		<u><u>(10,165)</u></u>	<u><u>-</u></u>	<u><u>6,166</u></u>	<u><u>(3,999)</u></u>	<u><u>11,837</u></u>

North Tolsta Free Church of Scotland

Statement of Balances

At 31 December 2024

	Unrestricted		Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	General Fund 2024 £	Designated Fund 2024			
Bank & Deposit Balances					
Bank & deposit balances brought forward	29,809	-	41,370	71,179	59,342
Movement in year:					
Surplus/(Deficit) for the year	(10,165)	-	6,166	(3,999)	11,837
Bank & deposit balances carried forward	<u>19,644</u>	<u>-</u>	<u>47,536</u>	<u>67,180</u>	<u>71,179</u>
Additional Information					
Fixed Assets					
Heritable Property	-	-	150,000	150,000	150,000
Fixtures and Equipment	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Current assets					
Gift Aid Receivable	7,488	-	-	7,488	6,500
Council Tax Refund Due (Estimate)	4,500	-	-	4,500	4,500
	<u>11,988</u>	<u>-</u>	<u>-</u>	<u>11,988</u>	<u>11,000</u>
Liabilities					
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Accounts detailed on pages 6 to 11 were approved by the Trustees and signed on their behalf by the undernoted.

Trustee

[Redacted Signature]

Date:

26.09.25

Trustee

[Redacted Signature]

Date:

26/9/25

North Tolsta Free Church of Scotland

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

Fixed Assets

The congregation owns the Church and Manse buildings at North Tolsta. The title deeds are held in terms of the model trust deed of the Free Church of Scotland. While they remain the Congregation's properties, the permission of the General Assembly is required before they can be disposed of.

The Manse has been informally valued by Court members, on the basis of similar property, at £150,000 and is shown at this amount in the note to the Statement of Balances. The Church has not been valued in view of the limited market available and is not included in the note to Statement of Balances.

The Manse and Church are insured for £1,350,661 on a reinstatement basis. The policies are index linked

Church Income

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

Statement of Balances

For the purpose of the Statement of Balances as shown on page 8, 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

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 £3,243.

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

North Tolsta 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 £
Unrestricted funds					
General Fund	29,809	51,270	60,625	(810)	19,644
	<u>29,809</u>	<u>51,270</u>	<u>60,625</u>	<u>(810)</u>	<u>19,644</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.

Restricted funds

Fabric Fund	41,370	13,250	7,084	-	47,536
Youth Fund	-	100	577	477	-
Magazines and Books	-	15	348	333	-
CD Ministry	-	-	-	-	-
Special Collections Fund	-	-	-	-	-
	<u>41,370</u>	<u>13,365</u>	<u>8,009</u>	<u>810</u>	<u>47,536</u>
Total funds	<u>71,179</u>	<u>64,635</u>	<u>68,634</u>	<u>-</u>	<u>67,180</u>

Explanation of funds

Fabric Fund: Represents funds received and expended specifically relating to repairs and renewals to the Church, Hall and Manse

Youth Fund: Represents funds received and expended specifically relating to Youth Work.

Magazines and Books: Represents monies received and paid for Church magazines and books.

CD Ministry: Represents monies received and paid relating to the CD Ministry.

Special Collections Fund: Represents specific collections made for various organisations and defraying Communion expenses.

North Tolsta 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 £
Donations & Grants					
Gift Aid Envelopes	26,670	-	7,840	34,510	34,290
Church Door collections	4,823	-	-	4,823	4,137
Non Gift Aid Envelopes	19,312	-	4,605	23,917	26,554
Other Gifts & Donations	465	-	905	1,370	3,306
Legacies	-	-	-	-	1,000
Tax reclaim	-	-	-	-	7,166
Grant - Tolsta Community Development Limited	-	-	-	-	12,190
	<u>51,270</u>	<u>-</u>	<u>13,350</u>	<u>64,620</u>	<u>88,643</u>

5. Income from charitable activities

Specific Appeals	-	-	-	-	-
CD Ministry	-	-	-	-	-
Weddings & Funerals	-	-	-	-	200
Magazines & Books	-	-	15	15	202
	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>402</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	-	43,074	25,496	68,570	76,888
National and overseas ministries	-	-	-	-	-
	<u>-</u>	<u>43,074</u>	<u>25,496</u>	<u>68,570</u>	<u>76,888</u>

Of which:

	(Note 10)	(Note 11)	(Note 9)	Total 2024 £	Total 2023 £
Relating to General Fund	-	42,149	18,412	60,561	61,780
Relating to Designated Fund	-	-	-	-	-
Relating to restricted funds	-	925	7,084	8,009	15,108
	<u>-</u>	<u>43,074</u>	<u>25,496</u>	<u>68,570</u>	<u>76,888</u>

8. Governance costs

	2024 £	2023 £
Examiners' remuneration	64	320
	<u>64</u>	<u>320</u>

North Tolsta Free Church of Scotland

Notes to the Accounts

Year ended 31 December 2024

9. Support costs

	General Fund	Designated Fund	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Church and Manse Insurance	2,575	-	-	2,575	2,428
Water Rates	-	-	-	-	-
Council Tax	3,243	-	-	3,243	4,545
Heat & Light	10,605	-	-	10,605	10,648
Repairs and Renewals	1,239	-	7,084	8,323	15,136
Equipment	-	-	-	-	-
Telephone	-	-	-	-	144
Printing, Stationery, Telephone & Postage	750	-	-	750	302
	<u>18,412</u>	<u>-</u>	<u>7,084</u>	<u>25,496</u>	<u>33,203</u>

10. Staff costs and numbers

	General Fund	Designated Fund	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Gross salaries	-	-	-	-	-
Employer's National Insurance	-	-	-	-	-
Minister's Expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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					
Youth work	-	-	577	577	471
Assembly and Presbytery Expenses	981	-	-	981	661
Books and Magazines	-	-	348	348	982
CD Ministry	-	-	-	-	-
Website Costs	320	-	-	320	320
Communion & Supply	-	-	-	-	601
Appeals and Donations	-	-	-	-	-
Donation to central funds	40,848	-	-	40,848	38,650
Induction Expenses	-	-	-	-	2,000
Sundry Expenses	-	-	-	-	-
	<u>42,149</u>	<u>-</u>	<u>925</u>	<u>43,074</u>	<u>43,685</u>
National and Overseas Ministries					
National Organisations	-	-	-	-	-
Other National & Overseas work	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other direct costs	<u>42,149</u>	<u>-</u>	<u>925</u>	<u>43,074</u>	<u>43,685</u>
	(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	-	-
Additional Projects contribution	-	-
	<u>40,848</u>	<u>38,650</u>