

Callanish Free Church Of Scotland

Scotland · Charity number SC038178

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-05-24
Register	View on the OSCR register

Contact

Address 13 Crowlista
Uig
Isle of Lewis
HS2 9JF

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 charity is set up to maintain the public worship of God and to foster Christian 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.

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

Objectives: The Congregation aims to maintain the public worship of God and to foster Christian 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	£97,735	£81,148	-	1
2023-12-31	£89,329	£90,013	-	1
2022-12-31	£78,421	£96,738	-	1
2021-12-31	£83,251	£74,111	-	1
2020-12-31	£66,010	£68,204	-	1

Callanish Free Church Of Scotland

Scotland - Charity number SC038178

Accounts

Scottish Charity No.SC038178

Callanish Free Church of Scotland

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

Callanish Free Church of Scotland

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Callanish Free Church of Scotland

Church Information

Trustees

A list of active Trustees during 2024 is provided in the Trustees' Report on Page 2.

Address

33 Callanish
Isle of Lewis
HS2 9DY

Tel: 01851 621459

Bankers

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

Solicitors

Scott – Moncrieff
15 – 17 Melville Street
Edinburgh
EH3 7PH

Independent Examiner



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

Callanish 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

Callanish Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038178).

Aims and Affiliation

Callanish 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 building and the Minister's manse are the property of the congregation and are held in trust by locally elected congregational trustees namely the Deacons' Court.

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 holding property in trust.

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

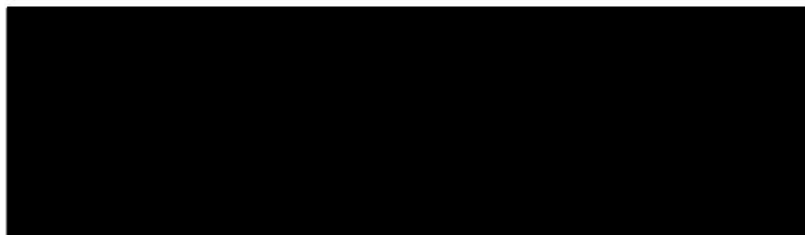
Deacons' Court

Elders

Deacons

Minister

Interim Moderator



Congregational Trustees

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

Callanish Free Church of Scotland

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.

Activities and Achievements

2024 was a year of encouragement and change for Callanish Free Church. The ongoing ministry of preaching, pastoral care, evangelism and discipleship has continued, and the congregation has enjoyed many encouragements. At the same time, there has been significant change in that 2024 marked the retirement of [REDACTED] after 23 years of immensely valued service in the congregation. Moreover, the congregation also experienced the loss of some key members of the leadership as some long serving and greatly valued members passed away. Thus, moving into 2025 is a time of adjustment but also of opportunity and excitement for the ongoing work of the gospel in Callanish.

The weekly life of the congregation has continued with two English services held on Sunday and one weekday meeting for prayer and Bible study. The Sunday morning service is usually well attended, more so when the Sunday School meet as parents accompany their children to the service. The evening service is less well attended but numbers are holding up. An area of concern is the age profile of the congregation and there is a great need to reach a new generation with the gospel. That being said, the congregation has a very encouraging level of connection with young families in the community and the Sunday School is very well attended. Wider Youth Ministry is shared with our neighbours in Carloway and meetings are arranged between the two congregations which are well supported and appreciated by the young people in the community. The congregation has also begun a programme of monthly congregational fellowships which have been a great addition to the life of the church. The congregation has maintained an interest in the wider free Church, Free Church Camps, and national and international mission work. These are supported both prayerfully and financially. Locally, the congregation are looking to establish initiatives for reaching the community and to integrate new people into the church family. Moreover, pastoral care continues to be provided to those in need, the Deacons Court administers a Benevolent Fund, and there is ongoing involvement with the local school through School Assemblies.

The retirement of [REDACTED] has meant that the congregation is now in a period of vacancy. This has provided the opportunity to hear a wide range of preachers and it has given the leadership an opportunity to reflect on their vision for the congregation for the coming years. A Development Plan has been produced and there is a desire to strengthen efforts to reach out to the community and to further equip the congregation for welcoming and supporting those who come to church. The Interim Moderator for the congregation is rev Thomas Davis and he has been very well supported by the Elders and Deacons. A Vacancy Committee has been formed to help facilitate the process for finding a new pastor. In the coming months, there is some maintenance work to be undertaken in the manse, and it is hoped that the sale of portion of land belonging to the congregation which was started in 2024 will be completed in the coming months. The congregation has adjusted well to the changes that have come and, while there is much to look back on with appreciation and gratitude, there is also a clear sense of optimism and anticipation for all that lie ahead for the congregation as they serve the Lord together.

Callanish Free Church of Scotland

Report of the Trustees

Reserves

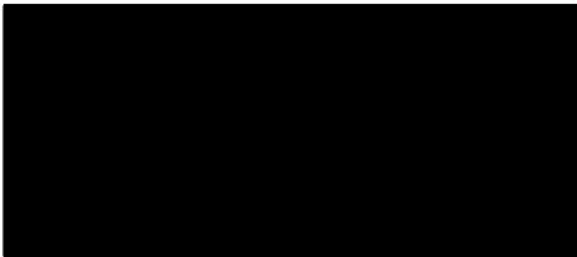
Results for the year

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

At the end of 2023 the General Fund shows a surplus of £2,604 (2023 – deficit £1,854). At the end of the year Restricted Funds showed a surplus of £13,983 (2023 – surplus £1,170). This has resulted in an overall surplus for the year of £16,587 (2023 – deficit £684). Total reserves amounted to £114,381 (2023 - £97,794).

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

On behalf of the Trustees



Callanish 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

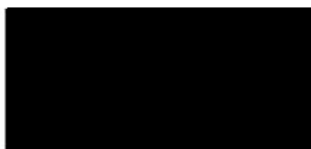
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual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

27.06.25

Callanish 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	80,426	-	12,366	92,792	85,765
Income from Charitable Activities	5	-	-	1,748	1,748	1,503
Bank & Deposit interest	6	-	-	3,195	3,195	2,061
		80,426	-	17,309	97,735	89,329
Total Receipts		80,426	-	17,309	97,735	89,329
Payments						
Charitable activities	7	77,280	-	3,490	80,770	89,653
Governance costs	8	378	-	-	378	360
Total Payments		77,658	-	3,490	81,148	90,013
Net Receipts/(Payments) before transfers		2,768	-	13,819	16,587	(684)
Transfers		(164)		164	-	-
Surplus/(Deficit) for year		2,604	-	13,983	16,587	(684)

Callanish Free Church of Scotland

Statement of Balances

At 31 December 2024

	Unrestricted		Restricted	Total	Total
	General	Designated	Funds	2024	2023
	Fund	Fund	2024	2024	2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
Bank & Deposit Balances					
Bank & deposit balances brought forward	10,903	-	86,891	97,794	98,478
Movement in year:					
Surplus/(Deficit) for the year	2,604	-	13,983	16,587	(684)
Bank & deposit balances carried forward	<u>13,507</u>	<u>-</u>	<u>100,874</u>	<u>114,381</u>	<u>97,794</u>
Additional Information					
Fixed Assets					
Heritable Property	-	-	100,000	100,000	100,000
Fixtures and Equipment	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Current assets					
Gift Aid Receivable	<u>3,416</u>	<u>-</u>	<u>-</u>	<u>3,416</u>	<u>3,751</u>
	<u>3,416</u>	<u>-</u>	<u>-</u>	<u>3,416</u>	<u>3,751</u>
Liabilities					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<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.

Callanish 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

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 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

One trustee received reimbursement of expenses totalling £3,431.

In addition [REDACTED] received £3,400 in recognition of services provided as Church Officer and Cleaner during the year.

Callanish 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	10,903	80,426	77,658	(164)	13,507
	<u>10,903</u>	<u>80,426</u>	<u>77,658</u>	<u>(164)</u>	<u>13,507</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	77,610	13,501	1,339	-	89,772
Benevolent fund	9,106	2,060	600	-	10,566
Magazines and Books	175	226	565	164	-
Special Collections Fund	-	1,522	986	-	536
	<u>86,891</u>	<u>17,309</u>	<u>3,490</u>	<u>164</u>	<u>100,874</u>
Total funds	<u>97,794</u>	<u>97,735</u>	<u>81,148</u>	<u>-</u>	<u>114,381</u>

Explanation of funds

Fabric Fund: Represents gifts received specifically for the fabric fund. This includes the sale proceeds of the Bernera and Breacleite Manse held on the congregations behalf by the central Church.

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

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

Special Collections Fund: Represents specific collections made for various organisations.

Callanish 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					
Individuals	66,114	-	9,296	75,410	72,523
Other Gifts & Donations	140	-	3,070	3,210	510
Tax reclaim	14,172	-	-	14,172	12,732
	<u>80,426</u>	<u>-</u>	<u>12,366</u>	<u>92,792</u>	<u>85,765</u>
5. Income from charitable activities					
Specific Appeals	-	-	1,522	1,522	639
Magazines & Books	-	-	226	226	566
Pulpit Supply Refunded	-	-	-	-	298
	<u>-</u>	<u>-</u>	<u>1,748</u>	<u>1,748</u>	<u>1,503</u>
6. Investment Income					
Bank Interest	-	-	3,195	3,195	2,061
7. Charitable activities					
Activity	Staff costs £	Other direct costs £	Support costs £	Total 2024 £	Total 2023 £
Local Ministries	1,544	61,846	13,530	76,920	85,403
National and overseas ministries	-	3,850	-	3,850	4,250
	<u>1,544</u>	<u>65,696</u>	<u>13,530</u>	<u>80,770</u>	<u>89,653</u>
Of which:	<i>(Note 10)</i>	<i>(Note 11)</i>	<i>(Note 9)</i>		
Relating to General Fund	1,044	64,045	12,191	77,280	76,329
Relating to Designated Fund	-	-	-	-	-
Relating to restricted funds	500	1,651	1,339	3,490	13,324
	<u>1,544</u>	<u>65,696</u>	<u>13,530</u>	<u>80,770</u>	<u>89,653</u>
8. Governance costs					
Examiners' remuneration				2024 £	2023 £
				378	360
				<u>378</u>	<u>360</u>

Callanish 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	2,556	-	-	2,556	1,594
Council Tax	1,887	-	-	1,887	2,299
Heat & Light	5,978	-	-	5,978	10,440
Repairs and Renewals and General	404	-	1,339	1,743	11,663
Printing, Stationery, Telephone & Postage	678	-	-	678	715
Zoom and Other Online Expenses	184	-	-	184	137
Website Expenses	504	-	-	504	548
Professional Fees	-	-	-	-	-
	<u>12,191</u>	<u>-</u>	<u>1,339</u>	<u>13,530</u>	<u>27,396</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	644	-	-	644	559
Manse Hospitality	400	-	500	900	1,350
	<u>1,044</u>	<u>-</u>	<u>500</u>	<u>1,544</u>	<u>1,909</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					
Sunday School/Campaigners	204	-	-	204	202
Assembly and Presbytery Expenses	907	-	-	907	1,088
Books and Magazines	-	-	565	565	391
Communion & Supply	934	-	486	1,420	1,169
Appeals and Donations	1,230	-	600	1,830	1,727
Minister's Retiral	2,088	-	-	2,088	-
Fellowship Expenses	86	-	-	86	-
Church Officer/Cleaner	3,400	-	-	3,400	3,400
Treasurer Expenses	-	-	-	-	-
Donation to central funds	51,346	-	-	51,346	48,121
	<u>60,195</u>	<u>-</u>	<u>1,651</u>	<u>61,846</u>	<u>56,098</u>
National and Overseas Ministries					
National Organisations	-	-	-	-	-
Other National & Overseas work	3,850	-	-	3,850	4,250
	<u>3,850</u>	<u>-</u>	<u>-</u>	<u>3,850</u>	<u>4,250</u>
Total other direct costs	<u>64,045</u>	<u>-</u>	<u>1,651</u>	<u>65,696</u>	<u>60,348</u>
	(Note 7)		(Note 7)		

12 Contribution to Central Funds

	2024	2023
	£	£
Ministry Levy	33,240	31,450
Administration Levy	10,464	9,600
Projects Levy	7,642	7,071
	<u>51,346</u>	<u>48,121</u>

13 Third Party Collections

	2024	2023
Bethesda	425	528
Adam Support Group	360	300
Slavic Gospel Association	490	-
Asia Link	-	175
Operation Mobilisation	-	220
	<u>1,275</u>	<u>1,223</u>