

Park Free Church Of Scotland

Scotland · Charity number SC038179

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 14 Orinsay
South Lochs
Isle of Lewis
HS2 9RG

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of religion'

What the charity does: Provide religious services for the congregation

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
2025-12-31	£104,536	£90,597	-	0
2024-12-31	£67,133	£61,924	-	0
2023-12-31	£83,362	£60,918	-	0
2022-12-31	£62,732	£68,315	-	0
2021-12-31	£69,620	£54,975	-	0

Park Free Church Of Scotland

Scotland - Charity number SC038179

Accounts

Scottish Charity No: SC038179

Park Free Church of Scotland

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Park Free Church of Scotland

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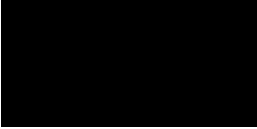
Park Free Church of Scotland

Church Information

Trustees

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

Address



Tel: 

Bankers

Royal Bank of Scotland
North Beach Street
Stornoway
HS1 2DE

Solicitors

Blackadders LLP
10 Euclid Crescent
Dundee
DD1 1AG

Independent Examiner



Park 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

Park Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No: SC038179).

Aims and Affiliation

Park 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 authorised by the Church to have a minister paid from central funds of the Church.

The church building, the hall and the minister's manse are the property of the congregation and are held 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. 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
Ministerial Team



Congregational Trustees

For holding Property -



Park 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

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

- Our Sunday School has 4 regular children attending, with their parents coming to church with them.
- We held a 'Back to Church Sunday' at the beginning of the year as a means of encouraging folk who hadn't been to church for a while, or perhaps never, to come along. We were encouraged to see some new faces coming along.
- Community relations continued to be strengthened and the gospel message shared through a Community Carol service in December.
- We have congregational fellowship meetings where testimonies are shared by visiting speakers
- The Women's Bible Study continues to meet with a few of the women coming along being new to the church and the community.
- An 'Open House Bible Study' is being hosted in the home of one of our elders.
- We offer tea and coffee after the morning service as an opportunity to promote further friendship and fellowship.
- Weekly services on Sunday at 12pm and 6pm in English continue to be transmitted through Facebook Live.

In relation to congregational funding:

- A growth in donations via Free Will Offering income
- Increased participation in the Gift Aid scheme

Reserves

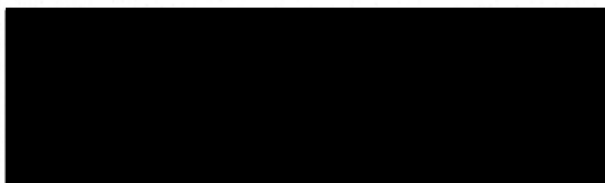
Results for the year

As a result of a surplus for the year of £5209.60, the church held funds amounting to £83285.09 at the year end. That consisted of unrestricted funds amounting to £23134.81, a designated fund amounting to £1,000.00, and restricted funds amounting to £59150.28.

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

On behalf of the Trustees

Trustee/Secretary:



Dated: 17-03-2025

Park Free Church of Scotland

Report of the Independent Examiners 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 10.

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 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.

Name:

Qualification:

Address:

Date:

20.2.25

Park Free Church of Scotland

Receipts and Payments Accounts

For the year ended 31 December 2024

		Unrestricted Funds			Total	Total
		General	Designated	Restricted	2024	2023
		Fund	Funds	Funds	£	£
Notes		£	£	£		
Receipts						
		16690.50	0.00	1431.00	18121.50	22460.00
		9159.50	0.00	0.00	9159.50	9221.50
		11751.00	0.00	3395.00	15146.00	13522.00
		2200.00	0.00	5550.00	7750.00	7660.00
	6	0.00	0.00	0.00	0.00	20333.00
		0.00	0.00	0.00	0.00	261.63
		7356.73	0.00	0.00	7356.73	8390.35
	8	0.00	0.00	110.00	110.00	266.00
	8	0.00	0.00	525.00	525.00	605.00
	8	0.00	0.00	260.00	260.00	543.00
		94.99	0.00	0.00	94.99	100.00
		0.00	0.00	300.00	300.00	0.00
		1869.96	0.00	6440.04	8310.00	0.00
		49122.68	0.00	18011.04	67133.72	83362.48
Payments						
<i>Payments for Charitable activities</i>						
	5,8	35113.00	0.00	3187.00	38300.00	36300.00
		244.56	0.00	0.00	244.56	146.76
	8	2909.55	0.00	974.00	3883.55	2519.97
		200.00	0.00	0.00	200.00	215.99
		3062.00	0.00	0.00	3062.00	2947.17
		523.43	0.00	0.00	523.43	1320.02
		205.98	0.00	6715.55	6921.53	5806.47
		0.00	0.00	0.00	0.00	69.00
		1196.64	0.00	271.29	1467.93	2189.35
		306.20	0.00	0.00	306.20	306.00
		12.80	0.00	0.00	12.80	18.00
		915.00	0.00	0.00	915.00	1065.00
		576.99	0.00	0.00	576.99	450.00
		651.70	0.00	0.00	651.70	1694.86
		113.93	0.00	0.00	113.93	247.64
		1162.43	0.00	1839.20	3001.63	2750.98
	8	0.00	0.00	265.63	265.63	166.46
	8	0.00	0.00	260.00	260.00	543.00
		0.00	0.00	0.00	0.00	2161.80
		0.00	0.00	1217.24	1217.24	0.00
		47194.21	0.00	14729.91	61924.12	60918.47
		1928.47	0.00	3281.13	5209.60	22444.01
	7,8	-3636.00	0.00	3636.00	0.00	0.00
		-3636.00	0.00	3636.00	0.00	0.00
		-1707.53	0.00	6917.13	5209.60	22444.01
		23873.34	1000.00	52233.15	77106.49	54662.48
		22165.81	1000.00	59150.28	82316.09	77106.49
Represented by:						
	7	22165.81	0.00	0.00	22165.81	23873.34
	7	0.00	1000.00	0.00	1000.00	1000.00
	8	0.00	0.00	48781.60	48781.60	46531.60
	8	0.00	0.00	31.31	31.31	186.94
	8	0.00	0.00	10337.37	10337.37	5514.61
		22165.81	1000.00	59150.28	82316.09	77106.49

Park Free Church of Scotland

Statement of Balances

As at 31 December 2024

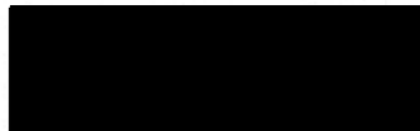
	2024		2023
	£	£	£
Bank & Cash in hand			
Opening balance	77106.49		54662.48
Surplus/(Deficit) for the year	5209.60		22444.01
Closing balances	<u>82316.09</u>	82316.09	<u>77106.49</u>
Funds held at the Central Offices			
Investments held at Cost			
Opening balance	969.00		969.00
Movement in year	0.00		0.00
Closing balance	<u>969.00</u>	969.00	<u>969.00</u>
Total of monetry assets held		<u>83285.09</u>	<u>78075.49</u>
Reserves			
Unrestricted funds		23134.81	24842.34
Designated funds		1000.00	1000.00
Restricted funds		59150.28	52233.15
		<u>83285.09</u>	<u>78075.49</u>
Statement of Assets held for Charitable purposes			
(Values are based on the insurance cover totals)			
Church, Manse & Hall		3480613.00	3379507.00
Fixtures & Fittings		79512.00	79332.00
Total		<u>3560125.00</u>	<u>3458839.00</u>
Statement of liabilities at 31 December 2024			
		<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>

Approved by the Trustees and signed on their behalf by the undernoted:

Trustee



Treasurer



Dated 17-03-2025

The notes form part of these financial statements.

Park Free Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

Basis of financial statements

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

Investments

As the accounts are prepared on a receipts and payments basis the investments are included at cost. Market Value of the investments is disclosed within the notes to the accounts.

Fixed Assets

A statement of the assets held is shown in the notes to the accounts. No depreciation has been applied as depreciation is a non-cash item and therefore should not be included in the receipts and payments account.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 6, 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.

Park Free Church of Scotland

Notes to the Receipts and Payments Accounts

For the year ended 31 December 2024

2. Tangible fixed assets

	Heritable property £	Fixtures & equipment £	Total £
<i>Cost</i>			
At 1 January 2024	3379507.00	79332.00	3458839.00
Gain/Loss on Re-valuation	101106.00	180.00	101286.00
At 31 December 2024	<u>3480613.00</u>	<u>79512.00</u>	<u>3560125.00</u>

3. Investments

	2024 £	2023 £
The congregation holds investments (cost)	<u>£ 969.00</u>	<u>£ 969.00</u>
Market Value of the investments	<u>£5,575.75</u>	<u>£4,912.83</u>

4. Transactions with Trustees

There were no transactions with Trustees during the year.

5. Amounts held by the Central Church

Balance of proceeds from disposal of manse	-	-
Interest earned	-	-
	<u>-</u>	<u>-</u>

Amounts paid to the Central Church

Breakdown & Calculation of the total remittances to Central Funds		
Ordinary Income	49,122.68	51,428.48
Ministry Levy	33,240.00	31,450.00
Administration & Training Levy	5,004.00	4,800.00
Fixed Allowance	23,000.00	23,000.00
Mission Levy & Mission Fund	0.00	0.00
Total Remittance Due	38,244.00	36,250.00
Total Remittance Submitted	38,300.00	36,300.00

6. Grants Received

Church Refurbishment	0.00	20333.00
	<u>0.00</u>	<u>20333.00</u>

Park Free Church of Scotland

Notes to the Receipts and Payments Accounts

For the year ended 31 December 2024

7. Unrestricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
General Fund	23873.34	49122.68	47194.21	-3636.00	22165.81
Funds Held at Central Office	969.00				969.00
Total	<u>24842.34</u>	<u>49122.68</u>	<u>47194.21</u>	<u>-3636.00</u>	<u>23134.81</u>

Designated funds

Benevolent Fund	1000.00	0.00	0.00		1000.00
Total	<u>1000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1000.00</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 Fund represents money set aside by the trustees for a particular purpose.

8. Restricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
Fabric Fund	5514.61	14866.04	13230.28	3187.00	10337.37
Projects Fund	46531.60	2250.00	0.00	0.00	48781.60
Special Appeals					
Magazines	186.94	110.00	265.63	0.00	31.31
Communion Expenses Appeal	0.00	525.00	974.00	449.00	0.00
Total	<u>186.94</u>	<u>635.00</u>	<u>1239.63</u>	<u>3636.00</u>	<u>31.31</u>

Mission Fund					
Mid-week special collection	0.00	260.00	260.00	0.00	0.00

9. Agency Collections	0.00	10019.50	10019.50	0.00	0.00
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Explanation of Funds

Fabric Fund - Represents money received specifically for the Fabric Fund

Mid-week special collections - Special collections are taken throughout the year to assist with Mission work and other worthy causes, whose aims are sympathetic to the objectives of the congregation.

Magazines - Collections on receipt to cover the costs of church magazines

Communion Expenses - Retiring collection taken to cover expenses

Agency Collections/Appeals - Special collections are taken to raise funds for a number of causes, individuals and organisations whose aims are sympathetic to the objectives of the congregation.