

CHARITY NUMBER: SC047062

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

**FOR
FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES**

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

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

CONTENTS OF THE FINANCIAL STATEMENTS

For the Year ended 31 December 2024

	Page
Report of the Trustees	1-3
Independent Examiner's Report	4
Receipts and Payments accounts	5
Statement of Balances	6
Notes to the Financial Statements	7

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

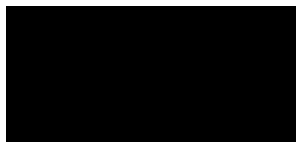
REPORT OF THE TRUSTEES For the Year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number : SC047062

Principal address:



Trustees:

The following individuals were trustees of the charity on the membership roll of the Presbytery for 2023/24:

Ministers:



Back
Barvas
Callanish (retired as from 29.10.24)
Carloway
Cross
Garrabost
High Free Church
Kinloch
Lochs
North Harris
North Tolsta (from May 2024)
North Uist (from May 2024)
Park (Until May 2024)
Scalpay
Shawbost (Retired as from 31.10.23 but remains a Trustee)
South Harris
South Uist & Benbecula (Until May 2024)
Stornoway (Until May 2024)
Stornoway
Retired (Deceased 15.05.24)

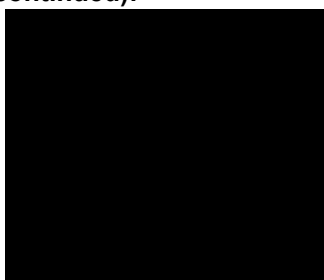
Elders:

Back (Until May 2024)
Back
Barvas
Callanish (Until May 2024)
Callanish (from May 2024)
Carloway
Cross (Until May 2024)
Cross (from May 2024)
Garrabost
High Free Church
Kinloch (Until May 2024)
Kinloch (from May 2024)
Lochs
North Harris (Until May 2024)
North Harris (from May 2024)
North Tolsta (Until May 2024)
North Tolsta (from May 2024)
North Uist, Grimsay & Bernera
Park (Until May 2024)
Park (from May 2024)
Scalpay (Until May 2024)

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

REPORT OF THE TRUSTEES For the Year ended 31 December 2024

Trustees (continued):



Scalpay
Shawbost
South Harris (Until May 2024)
South Harris (from May 2024)
South Uist & Benbecula
Stornoway
Stornoway
Additional

Independent Examiner: John Eskdale Moffat BA FCA
Institute of Chartered Accountants in England and Wales
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Isle of Lewis
HS1 2JF

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is one of seven Presbyteries of the Free Church of Scotland, a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The government of the Free Church of Scotland is Presbyterian and the Charity is responsible for administering congregations within the Western Isles, also known as the Outer Hebrides.

Every Minister holding a pastoral charge within the Presbytery has a seat on Presbytery along with a corresponding Elder of the congregation. An Assistant Minister also has a seat in the Presbytery and where a congregation has an Assistant Minister it also appoints a second representative Elder. The Elders are appointed in March annually for a one-year term. Retired Ministers resident within the boundary of the Presbytery may also apply for a seat on the Presbytery.

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.

OBJECTIVES AND ACTIVITIES

The principal objectives of the Free Church of Scotland and its congregation are the public worship of God, the spreading of the Gospel of Jesus Christ, the exercise of pastoral care and the provision of practical compassion for those in need.

The Presbytery 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 Presbytery 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.

The Presbytery meets regularly for worship and to deal with business which includes supporting congregations by giving instruction and guidance on matters relating to faith and other social or moral issues; offering pastoral care and support to those in need through the provision of support services and other activities including: the employment of a Youth Worker; organising and running activity camps for young people; operating a 'Road to Recovery' service to help those with addictions; leading worship services at Care Homes for the elderly; representation on management board of Bethesda Hospice, membership of Chaplaincy Service of the Western Isles Health Board.

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

REPORT OF THE TRUSTEES
For the Year ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

- During the course of 2024, the monthly meetings of Presbytery continued, in-person.
- The Presbytery raised £3,000 from the congregations within its bounds, which was then donated to the Free Church of Scotland in support of the South Uist and Benbecula congregation.
- The Presbytery appointed [REDACTED] as the Youth & Discipleship Support Worker in March 2020. During 2024, Gordon organised a weekend camp at Scaladale and also periodic youth events. In addition, following a review of his role and the funding sources available, his title was amended to "Discipleship & Development Coordinator", and he assisted a number of congregations with preparing their Development Plans.

FINANCIAL REVIEW

Review of the year

The results of the year and closing balances are stated on page 4 and 5.

During the year the charity administered restricted funds:

- South Uist & Benbecula support (restricted) - raised via the Presbytery Levy, to provide support to the ministry in this area. A total of £3,000 was spent in support during 2024.
- Youth & Discipleship Work (restricted) - to both support youth work carried out a Presbytery level and also to support the costs of employing a youth worker. The Youth & Discipleship Support Worker commenced employment on 1 March 2020. As noted above, this role was amended to "Discipleship & Development Coordinator" during 2024, with many congregations within the Presbytery making donations towards the post. A grant of £6,806 was also received from the Free Church Mission Board.
- Bursaries (restricted) - the Presbytery receives investment income from endowment funds held by Free Church of Scotland central office. The Bursaries are named "[REDACTED]" and "[REDACTED]"

APPROVAL

This report was approved by the Board of Trustees on 30th September 2025 and were signed on its behalf by:

[REDACTED]

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES**

I report on the accounts for the year ended 31 December 2024 set out on pages five to seven.

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'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.


Institute of Chartered Accountants in England and Wales
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Chartered Accountants
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30 | 09 | 2025

Date

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	31.12.23 Funds	31.12.23 Funds
	£	£	£	£
INCOMING RESOURCES				
Voluntary Income				
Donations		9,501	9,501	13,858
Gift aid		-	-	633
Grants - Free Church Mission Board		6,806	6,806	5,000
Other income			-	-
	-	16,307	16,307	19,491
Activities for generating funds				
Youth camp fees		1,050	1,050	840
Presbytery levies	17,243	3,000	20,243	25,224
	17,243	4,050	21,293	26,064
Investment Income				
Bank account interest		-	-	-
Total Incoming Resources	17,243	20,357	37,600	45,555
RESOURCES EXPENDED				
Charitable Activities				
General Assembly attendance	6,298		6,298	6,492
Presbytery attendance	1,933		1,933	1,958
Presbytery events	228		228	1,056
Wages & pensions		21,069	21,069	23,063
Youth events and resources			-	39
Youth camps			-	2,081
South Uist & Benbecula support		3,000	3,000	12,000
Road2Recovery costs			-	6,389
Ministers in Training travel support	1,000		1,000	1,000
CMM grants (to be reimbursed)	250		250	-
Donations	950		950	250
	10,659	24,069	34,728	54,328
Governance Costs				
Honoraria	2,125		2,125	3,595
	2,125	-	2,125	3,595
Support Costs				
Office costs	16		16	57
Accountancy	100	144	244	216
Insurance		417	417	407
Other expenses	80		80	507
	196	561	757	1,187
Total Resources Expended	12,980	24,630	37,610	59,110
Net receipts / (payments)	4,263	(4,273)	(10)	(13,555)
Transfers between funds	(1,000)	1,000	-	-
Surplus / (deficit) for the year	3,263	(3,273)	(10)	(13,555)

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

STATEMENT OF BALANCES
As at 31 December 2024

	Unrestricted Funds	Restricted Funds	31.12.24 Funds	31.12.23 Funds
	£	£	£	£
Bank & cash balances				
Balances brought forward	5,958	10,638	16,596	30,151
Surplus / (deficit) for the year	3,263	(3,273)	(10)	(13,555)
Balances carried forward	9,221	7,366	16,586	16,596
Current assets				
None	-	-	-	-
Current liabilities				
None	-	-	-	-

The financial statements were approved by the Board of Trustees on 30-Sep-25
and were signed on its behalf by:

[Redacted Signature]

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared on a Receipts and Payments basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by

Taxation

The congregation is a charity and is recognised by the HM Revenue & Customs for taxation purposes. As a result there is no liability to taxation on any of its income.

Fund accounting

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

Designated funds are unrestricted funds that have been designated by the trustees for a particular use.

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.

2. Transactions with trustees

Remuneration

During the year the following trustees received honoraria in relation to their work for the Presbytery.

<u>Trustee</u>	<u>Position</u>	<u>Total paid</u>
	Clerk	£1,500

The treasurer, who is not a trustee, was also paid an honoraria of £500 (new treasurer, £125)

Expenses

During the year 18 (2023 - 15) trustees was paid a total of £8,231 (2023 - £7,474) to reimburse travel and subsistence costs incurred in connection with their attendance at the Free Church of Scotland General Assembly in Edinburgh or for attendance at Presbytery meetings in Stornoway (if travelling from the southern Western Isles).

4. Restricted fund balances

Restricted funds at 31 December 2024 comprised of the following:

Youth & Discipleship fund	£7,227
Bursaries	£139
	<u>£7,366</u>