

REGISTERED CHARITY NUMBER: SC006563

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
BARVAS CHURCH OF SCOTLAND**

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

BARVAS CHURCH OF SCOTLAND

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7 to 8

BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Morning and evening worship is held every Lord's Day, as well as a weekly meeting for bible study and prayer every Wednesday evening. The Sunday School and Bible Class meets every Sunday during morning worship.

Our aims are to seek to spread the Gospel further into the community by providing resources that place the Church as one of the major venues in the community where not only members and adherents, but also friends and strangers can come and gather at the various services and functions and feel it a worthwhile experience. We also hope to provide a safe place for children to gather in an environment that is both pleasant, welcoming and educational and which provides spiritual and moral guidance. We want to see the people of God grow in faith using the gifts that God has given to us in practical ways. Our hall will provide us with opportunities to share and to serve, to befriend and belong, so that we can carry out a range of ministries to the congregation and wider community.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Five years since the Covid Pandemic began, and now since its demise, many aspects of congregational life are rapidly returning and improving. Mid-week prayer meeting is well attended both via Zoom and personal attendance. Sunday services are well attended, and especially morning service. The Sunday School and Bible Class has fully recovered to above numbers seen before Covid. Sunday school address is taken by Locum or visiting preacher. The elderly and sick are visited regularly within the community and at the local hospital. Spring and summer fundays, barbecues and gatherings are envisaged for the children. The congregation continue to support the Church of Scotland both spiritually and financially as well as making donations to a considerable number of Missionary Organisations both Nationally and Internationally.

FINANCIAL REVIEW

Reserves policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure.

At the end of the year the Church held total cash funds of £65,806 of which £47,932 related to the Unrestricted General Fund.

Financial review

The principal source of income is the Weekly Freewill Offering Gift Aid scheme which this year has increased by £1,631 (5% more than the 2024 figure). WFO (non Gift Aid) donations decreased this year by £2,606 (9.6% less than the 2023 figure). Gross income received has increased by £1,331 (3.1%) in the year.

During the year the charity received £9,397 from HMRC for Gift Aid of which £1,567 related to donations to the Restricted Fabric Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is administered in accordance with the terms of the former United Free Deed of Constitution.

Recruitment and appointment of new trustees

Members of the Kirk Session and Deacons Court are the charity trustees. The Kirk Session members and Deacons Court are the elders and deacons of the church and are chosen from those male members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Kirk Session and Deacons Court is chaired by the minister and meets frequently throughout the year and is responsible for the management of all matters within the church.

Church buildings

The church building, hall and manse are held by the General Trustees of the Church of Scotland and are managed and maintained by the Kirk Session. The charity has the right to occupy and use these buildings for the furtherance of its stated charitable objectives, with no consideration payable in relation to this.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC006563

Principal address
10 Heatherhill
Barvas
Isle of Lewis
Western Isles
HS2 0QS

Trustees

Rev M Campbell	Interim Moderator	
Mr J Macdonald	Elder	
Mr D J Macarthur	Elder & Treasurer	
Mr D Smith	Elder	
Mr A K Macleod	Elder	
Mr D J Smith	Elder	
Mr C A Morrison	Elder	
Mr A Smith	Elder & Session Clerk	
Mr R Crawford	Elder & Clerk to Deacons Court	
Mr C G Morrison	Deacon	
Mr A Murray	Deacon	
Mr D A Matheson	Deacon & Relief Church Officer	
Mr A Morrison	Deacon	
Mr A N Macdonald	Deacon & Church Officer	(appointed 23.2.25)
C Macarthur	Assistant Treasurer	
Mr I Smith	Deacon	(appointed 23.2.25)

Independent Examiner

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

Congregation reference number
442339

Bankers

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

BARVAS CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

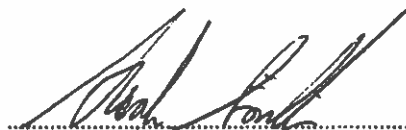
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 March 2026 and signed on its behalf by:


.....
Mr A Smith - Trustee

**Independent Examiner's Report to the Trustees of
Barvas Church of Scotland**

I report on the accounts for the year ended 31 December 2025 set out on pages five to eleven.

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 (as amended). 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.



A Cumming CA
The Institute of Chartered Accountants of Scotland

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

Date: 30 March 2026

BARVAS CHURCH OF SCOTLAND

Receipts and Payments accounts for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Weekly Freewill Offerings	20,564	3,958	24,522	27,128
Gift Aid donations	29,118	5,019	34,137	32,506
Open plate offerings	4,079	-	4,079	3,376
Legacies	1,070	-	1,070	663
Special collections	404	-	404	-
Tax recovered on Gift Aid	<u>7,830</u>	<u>1,567</u>	<u>9,397</u>	<u>8,618</u>
	63,065	10,544	73,609	72,291
Investment income				
Bank account interest	<u>13</u>	<u>-</u>	<u>13</u>	<u>-</u>
Total incoming resources	63,078	10,544	73,622	72,291
EXPENDITURE				
Raising donations and legacies				
Offering envelopes	477	-	477	454
Charitable activities				
Giving to Grow allocation	41,198	-	41,198	33,758
Presbytery dues	1,085	-	1,085	765
Communion & Public Worship	3,678	-	3,678	3,891
Locum	2,954	-	2,954	9,721
Minister & Manse expenses	4,039	-	4,039	3,628
Other staffing costs	350	-	350	350
Council tax and water rates	-	3,009	3,009	1,887
Heat and light	4,093	-	4,093	4,127
Insurance	2,089	-	2,089	1,911
Printing, postage & stationery	617	-	617	686
Fabric repair and maintenance	829	2,423	3,252	5,189
Other costs	507	-	507	560
Gifts and Presentations	729	-	729	1,600
Computer cost	800	-	800	-
Grants to institutions	<u>2,644</u>	<u>-</u>	<u>2,644</u>	<u>1,844</u>
	65,612	5,432	71,044	69,917
Support costs				
Finance				
Accountancy fee	<u>840</u>	<u>-</u>	<u>840</u>	<u>648</u>
Total resources expended	<u>66,929</u>	<u>5,432</u>	<u>72,361</u>	<u>71,019</u>
Net income	<u>(3,851)</u>	<u>5,112</u>	<u>1,261</u>	<u>1,272</u>

The notes form part of these financial statements

BARVAS CHURCH OF SCOTLAND

**Statement of Balances
31 December 2025**

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
CASH AT BANK AND IN HAND				
Opening balance	51,783	12,762	64,545	63,273
Surplus / (Deficit) for year	<u>(3,851)</u>	<u>5,112</u>	<u>1,261</u>	<u>1,272</u>
Closing balances	<u>47,932</u>	<u>17,874</u>	<u>65,806</u>	<u>64,545</u>
OTHER ASSETS				
Estimated Gift Aid due	<u>7,279</u>	<u>1,255</u>	<u>8,534</u>	<u>8,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2026 and were signed on its behalf by:


Mr D J Macarthur - Trustee


Mr A Smith - Trustee

The notes form part of these financial statements

BARVAS CHURCH OF SCOTLAND

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts are prepared on a Receipts and Payments basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.
- If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year DA Matheson received £350 (2024 - £350) as Relief Church Officer.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025.

3. MINISTER'S STIPEND

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 (2024 - £31,642) and the maximum stipend (in the 5th and subsequent years) £39,856 (2024 - £38,884).

BARVAS CHURCH OF SCOTLAND

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

4. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Unrestricted General Fund	49,925	(3,851)	46,074
Sunday School	806	-	806
Reality Youth Fellowship Fund/Bible Class	<u>1,052</u>	<u>-</u>	<u>1,052</u>
	51,783	(3,851)	47,932
Restricted funds			
Fabric Fund	12,762	5,112	17,874
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>64,545</u></u>	<u><u>1,261</u></u>	<u><u>65,806</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted General Fund	63,078	(66,929)	(3,851)
Restricted funds			
Fabric Fund	10,544	(5,432)	5,112
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>73,622</u></u>	<u><u>(72,361)</u></u>	<u><u>1,261</u></u>

Purpose of specific funds:

Unrestricted designated funds:

- Sunday School Fund: funds held by and administered by this congregational organisation.
- Reality Youth Fellowship Fund: funds held by and administered by this congregational organisation.

Restricted funds:

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property