CHARITY NUMBER: SC047062

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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For the Year ended 31 December 2025

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FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

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 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: Free Church Manse
Outend
Isle of Scalpay
HS4 3YG

Trustees:
The following individuals were trustees of the charity on the membership roll of the Presbytery for 2024/2025:

Rev. Malcolm Macleod	Shawbost (Retired but remains a Trustee)
Rev. Andrew Coghill	Scalpay
Rev. Colin Macleod	Back
Rev. Iain Thomson	Garrabost
Rev. Seoras MacGillivray	Uist & Benbecula (from 4th October 2025)
Rev. David Macleod	North Harris
Rev. Ewan Matheson	Cross
Rev. Calum Iain Macleod	Lochs (until 23rd September 2025)
Rev. Calum Murdo Smith	Stornoway (Assistant)
Rev. Hugh Ferrier	High free Church
Rev. Murdo Campbell	Barvas (until 22 February 2025)
Rev. Thomas Davis	Carloway
Rev. Paul Murray	Kinloch
Rev. Mark Macleod	South Harris
Rev. Donald M Macleod	North Tolsta
Rev. David Ferguson	North Uist
Mr Kenneth MacDonald	Additional (until 24th June 2025)
Mr Angus J Smith	Additional (from 24th June 2025)
Mr Alex Macritchie	Back (until 24th June 2025)
Mr Neil Graham	Back (from 24th June 2025)
Mr Peter Macleod	Barvas (until 24th June 2025)
Mr Angus Graham	Barvas (from 24th June 2025)
Mr Angus Smith	Callanish
Mr John Maclean	Carloway
Mr Alex Murray	Cross
Mr. Donald J Macleod	Garrabost
Mr Robert France	High Free (until 24th June 2025)
Mr Donald Rankin	High Free (from 24th June 2025)
Mr Angus Mackay	Kinloch
Mr Robert MacDonald	Lochs (until 24th June 2025)
Mr Roddy Alec Macleod	Lochs (from 24th June 2025)
Mr Gordon Macleod	North Harris (until 24th June 2025)
Dr Antony Latham	North Harris (from 24th June 2025)
Mr Donald Macleod	North Tolsta
Mr John Macaulay	North Uist, Grimsay & Bernera
Mr Murdo Morrison	Park
Mr Donald J Macsween	Scalpay
Mr Angus MacVicar	South Harris
Mr Michael Townsend	South Uist & Benbecula
Mr Murdo A Murray	Stornoway (until 24th June 2025)
Mr Malcolm D Campbell	Stornoway
Mr Murdo I Macleod	Stornoway (from 24th June 2025)

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

REPORT OF THE TRUSTEES
For the Year ended 31 December 2025

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 representive 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; 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.

ACHIEVEMENT AND PERFORMANCE

During the course of 2025, the monthly meetings of Presbytery continued, in-person.

Mr Gordon MacLeod continued his role as Discipleship & Development Co- ordinator until 30th April 2025 and during the course of the year the Presbytery organised a number of youth camps at Scaladale and "Big YF" events in different parts of the Islands.

Rev Seoras MacGillivray became Part-time (40%) Minister of South Uist & Benbecula on 4th October 2025.

The Presbytery continued its role of supervision and support for the congregations under its jurisdiction throughout the whole of 2025 and sent representatives both to In-Service Training meetings in January and to the General Assembly in May, both in Edinburgh.

REPORT OF THE TRUSTEES
For the Year ended 31 December 2025

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:

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.

Bursaries (restricted) - the Presbytery receives investment income from endowment funds held by Free Church of Scotland central office. The Bursaries are named "McColl" and "McKay".

APPROVAL

This report was approved by the Board of Trustees on 27 October 2026 and were signed on its behalf by:



Andrew Coghill - Trustee & Clerk

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 2025 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.

John Eskdale Moffat BA FCA
Institute of Chartered Accountants in England and Wales

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

27 October 2026

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

RECEIPTS AND PAYMENTS ACCOUNTS
For the Year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	31.12.25 Funds	31.12.2024 Funds
	£	£	£	£
INCOMING RESOURCES				
Voluntary Income				
Donations	-	5,207	5,207	9,501
Gift aid	-	-	-	-
Grants - Free Church Mission Board	-	-	-	6,806
Other income	-	-	-	-
	-	**5,207**	**5,207**	**16,307**
Activities for generating funds				
Youth camp fees	-	1,896	1,896	1,050
Presbytery levies	14,198	-	14,198	20,243
	14,198	**1,896**	**16,094**	**21,293**
Investment Income				
Bank account interest	-	-	-	-
Total Incoming Resources	**14,198**	**7,103**	**21,301**	**37,600**
RESOURCES EXPENDED				
Charitable Activities				
General Assembly attendance	7,797	-	7,797	6,298
Presbytery attendance	2,360	-	2,360	1,933
Presbytery events	1,818	-	1,818	228
Wages & pensions	-	4,705	4,705	21,069
Youth events and resources	-	542	542	-
Youth camps	-	6,111	6,111	-
South Uist & Benbecula support	-	-	-	3,000
Road2Recovery costs	-	-	-	-
Ministers in Training travel support	500	-	500	1,000
CMM grants (to be reimbursed)	-	-	-	250
Donations	250	-	250	950
	12,724	**11,358**	**24,082**	**34,728**
Governance Costs				
Honoraria	2,000	-	2,000	2,125
	2,000	**-**	**2,000**	**2,125**
Support Costs				
Office costs	1,421	-	1,421	16
Accountancy	245	-	245	244
Insurance	-	399	399	417
Other expenses	2,212	19	2,231	80
	3,878	**418**	**4,296**	**757**
Total Resources Expended	**18,602**	**11,776**	**30,378**	**37,610**
Net receipts / (payments)	**(4,404)**	**(4,673)**	**(9,077)**	**(10)**
Transfers between funds	-	-	-	-
Surplus / (deficit) for the year	**(4,404)**	**(4,673)**	**(9,077)**	**(10)**

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

STATEMENT OF BALANCES
As at 31 December 2025

	Unrestricted Funds	Restricted Funds	31.12.25 Funds	31.12.24 Funds
	£	£	£	£
Bank & cash balances				
Balances brought forward	9,221	7,366	16,587	16,597
Surplus / (deficit) for the year	(4,404)	(4,673)	(9,077)	(10)
Balances carried forward	**4,817**	**2,693**	**7,510**	**16,586**
Current assets				
None	-	-	-	-
Current liabilities				
None	-	-	-	-

The financial statements were approved by the Board of Trustees on 27 October 2026 and were signed on its behalf by:

Malcolm Macleod

Malcolm Macleod - Trustee and Convenor of Presbytery Finance Committee

FREE CHURCH OF SCOTLAND - PRESBYTERY OF THE WESTERN ISLES

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31 December 2025

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.

Trustee	Position	Total paid
Andrew Coghill	Clerk	£1,500

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

Expenses
During the year 14 (2024 - 18) trustees were paid a total of £10,656 (2024 - £8,231) 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).

3. Restricted fund balances

Restricted funds at 31 December 2025 comprised of the following:

Youth & Discipleship fund	£2,554
Bursaries	£139
	£2,693