The Church of Scotland

MANISH-SCARISTA

RECEIPTS AND PAYMENTS
CONGREGATIONAL ACCOUNTS

for year ended

31st December 2025

Congregation Number : 432327

Charity Number : SC001770

Reference and Administrative Information

Charity Name:	Manish-Scarista Church of Scotland	
Charity Registration Number:	SC001770	
Congregation Reference No:	432237	
Contact Address:	5 Scarista	
	Isle of Harris HS3 3HX	
Trustees	Mr John Macaulay	Elder
	Mr Paul Alldred	Elder
	Mr Scott Bennett	Elder
	Mr Chris Morrison	Elder
from Nov 2024	Rev B Johnstone	Interim Moderator

Principal Office-bearers

Minister	Vacant Charge/Guardianship
Session Clerk	Mr Paul Alldred
Church Treasurer:	Mrs Rhoda Campbell

Independent Examiner

Name:	Mr D Macleman
Address:	Borve Hall
	Borve, Isle of Harris
Bankers	The Bank of Scotland
	Tarbert
	Isle of Harris HS3 3DJ

MANISH-SCARISTA CHURCH OF SCOTLAND
SC001770

Report of the Independent Examiners to the Trustees of Manish-Scarista Church of Scotland.
I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to10

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 of disclosures in the accounts, and seeks explanations from the 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 the course of my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name Mr D Macleman Signed…….

Address Borve Hall, Borve, Isle of Harris

Date …….

Congregation: Manish -Scarista Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	**3**	18,436.36	-		18,436.36	22,209.00
Legacies					-	
Activities for Generating Funds					-	
Bank & Deposit Interest			-		-	
Investment Income					-	
		18,436.36 0	-	0 0.00	18,436.36	22,209.00
					-	
Collection for Charities		525.00			525.00	0.00
Reimbursment from Tarbert Cos					-	1,076.23
Receipts from General Trustees		0.00			-	0.00
Transfer from Revenue Account					-	
Other Receipts: Sunday School					-	
		0.00			-	
					-	
Total Receipts		18,961.36	-	0.00	18,961.36	23,285.23
Payments						
Costs of generating funds		90.82			90.82	126.89
Charitable activities	**4**	28,796.07	-		28,796.07	23,464.65
Governance costs					-	
Other payments-Sunday School		42.64			42.64	60.22
Total Payments		28,929.53	-	0.00	28,929.53	23,651.76
Excess of Payments over Receipts for the year before transfers		**-9,968.17**	**-**	**0.00**	**- 9,968.17**	**- 366.53**
Transfers		**0.00**	-			**0.00**
SURPLUS OF RECEIPTS OVER PAYMENTS FOR THE YEAR		**-9,968.17**	**-**	**0.00**	**- 9,968.17**	**-366.53**

Congregation: Manish-Scarista Church of Scotland
Statement of Balances

At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances					
Bank & deposit balances brought forward		42,749.84	-	**42,749.84**	**43,116.37**
Movement in Year:					
Excess of payments over receipts		- 9,968.17	-	- 9,968.17	- 366.53
Bank & deposit balances carried forward		32,781.67	-	32,781.67	42,749.84
Investments at market value			-	-	-
Assets		32,781.67	-	32,781.67	42,749.84
Liabilities		0.00	0.00	0.00	0.00

The accounts were approved by the Kirk Session on / / .

For and on behalf of the Kirk Session

_____ **Session Clerk**

_____ **Treasurer**

5. 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 (point 1) was £32,433; and the maximum (point 5) stipend (in the 5th and subsequent years) £39,856. Ministers in the Western and Northern Isles are paid an additional allowance of £2,114 per annum.

	2025	2024
	£	£
6. Collections for Third Parties		
Tearfund Afghanistan	1,045.00	-
	-	-
		-
	-	-

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

Not Applicable	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost		
Market Value of Balances at 31 December		
REVENUE ACCOUNT		
Credit Balance at 31 December	0.00	0.00
TEMPORARY ACCOUNT		
Credit Balance at 31 December		

Notes

1. *If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.*
2. *The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.*
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Trustees Annual Report : Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Unitary Constitution, dated 11th. July, 2005.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church, and are chosen from among those members of the congregation who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is currently chaired by the Interim Moderator and meets informally approximately six times per year. Under the terms of Unitary Constitution, while delegating some temporal matters to the Fabric and Finance Committee, the Kirk Session is responsible for all matters, both spiritual and temporal, within the congregation. The Fabric and Finance Committee, being broadly representative of the congregational membership, is also consulted from time to time on any matters on which the Kirk Session requires a representative opinion.

Objectives and Activities

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.

In conjunction with other Christian denominations the congregation of Manish-Scarista aims to make the ordinances of the Christian Faith available to the local population, and as a part of the Church of Scotland, to help, according to the congregation's means, in the wider proclamation and demonstration of the Gospel, both nationally and beyond.

The congregation fulfills its financial remit by contributing from the voluntary contributions of its members and adherents to the central financial system within the Church of Scotland at an agreed level, which is reviewed each year. In addition, the congregation financially covers its own local congregational expenses and overheads, and contributes according to its ability, to Christian mission and charitable work locally, nationally and overseas, as detailed below.

Local activity

During the period January to October, 2025, one service was held each Sunday. The pattern of services was a four-week cycle: Week 1: morning service in Leverburgh; Week 2: evening service in Scarista; Week 3: morning service in Leverburgh; Week 4: evening service in Manish. Owing to uncertainty regarding how long the Tarbert manse renovation would take, it was not possible in 2025 to repeat our practice of the two previous years, when a considerable number of ministers had enjoyed a holiday in Scarista manse in exchange for pulpit supply. When the autumn evenings became too dark for some people to drive safely to the evening services it was decided to hold only morning services; during November and December, therefore, one service was held each Sunday; this was a morning service held in turn in Leverburgh, Manish and Scarista churches.

For several months in the first half of the year discussions were ongoing between representatives of the Manish-Scarista and Tarbert congregations with a view to the possibility of the union of the two congregations into a single Isle of Harris congregation. Whilst these discussions did not in fact lead to a union at the present time, the two congregations were clear that it was simply a matter of time and that they could, and would, continue to work together on many issues. The midweek prayer meeting that takes place in Tarbert church hall is now deemed to be the "Harris prayer meeting" and two of our own elders take their turn in leading this joint meeting. Virtually all Manish-Scarista folk who had previously attended our own prayer meetings were now joining the joint prayer meeting on the video conferencing platform Zoom. In addition, many of our congregation were joining Tarbert services, again by Zoom, when we did not have a service.

Achievements and Performance

Attendances at our single in-person Sunday service each week tended to vary between 15 and 25; an average of about 6 members of our congregation were joining the joint Harris prayer meeting each week.

Together with other denominations, the congregation is a significant part of the social and spiritual fabric of the locality and as such is consulted and gives its opinion on various matters, such as proposed social changes or developments within its immediate area, and where appropriate within the wider local authority bounds.

National Activity. As part of its mission, in addition to playing its part in the national government of the Church of Scotland, the congregation occasionally adopts a role in contributing to the support of students across the spectrum of ministry within the Church.

Mission Beyond Scotland. As part of the widespread mission of the Church, the congregation contributes from its funds, as it is able, modest sums intended to facilitate Christian mission and associated charitable work overseas. In addition, the congregation responds to appeals for emergency aid to areas where disasters have occurred. Such contributions are usually funded by special voluntary contributions additional to its normal Christian liberality, which may occasionally be augmented from available congregational funds.

Financial Review

The principal source of income is through weekly freewill offerings. Most of the congregation uses the Freewill Offering Scheme and others contribute through the Gift Aid Scheme. Additional money is that which is raised through Quarterly Collections. The income from congregational giving's to December 2025 of £18961.36 showed a decrease of £4323.87, over the previous years. Expenditure on charitable activities of £28,929.53 was £5,277.77 higher than in the previous year, resulting in a deficit for the year of £9,968.17. This resulted in a decrease in total assets from £42,749.84 at 31 December 2024 to £32,781.67 at 31 December 2025. It is anticipated, based on the 2026 budget, that the congregation is likely incur a further deficit in the region of £19,000.

It is worth noting that the manse utilities for 2025 were £6,421 prior to a refund of £4,170 by Tarbert Church of Scotland due to their use of the Manish Scarista Manse whilst their manse was being renovated.

The allocation to Giving To Grow for the year was £12,109.00 an increase of £9,259 on the previous year and we had locum expenses of £312.40 and pulpit supply expenses of £2620.90 For the coming year the contribution will be £261.40 per month for 10 months , which for 2026 includes a guardianship allowance deduction.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the congregation held unrestricted funds of £32,781.67 of which £15,328.53 has been designated for fabric maintenance and repair.

Statement of Trustees' Responsibilities

As members of the financial board, members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

…….P Alldred Session Clerk Date ……..