

Scottish Charity No.SC038139

South Uist Free Church of Scotland

Trustees' Report and Financial Statements
For the year ended 31 December 2024

South Uist Free Church of Scotland

Contents of the Financial Statements

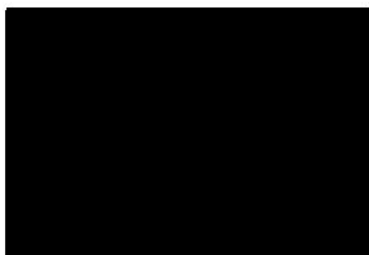
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South Uist Free Church of Scotland

Church Information

Trustees

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



Bankers

Bank of Scotland
Balivanich
Isle of Benbecula
HS7 5LA

Solicitors

Simpson & Marwick WS
Albany House
58 Albany Street
Edinburgh
EH1 3QR

Independent Examiners

Innes and Partners Limited
Chartered Certified Accountants
9 Ardross Street
Inverness
IV3 5NN

South Uist Free Church of Scotland

Report of the Trustees for the year ended 31 December 2024

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

South Uist Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038139).

Aims and Affiliation

The Free Church of Scotland currently has around 100 congregations in Scotland, as well as two in London and five in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full-time degree awarding college in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it 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 Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is 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 its constitution.

South Uist Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims set out above. The congregation is within the Western Isles Presbytery and is authorised by the Church to have a minister paid from the central funds of the Church.

The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected property (or congregational) trustees 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:

South Uist Free Church of Scotland

Report of the Trustees for the year ended 31 December 2024

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

Highlights, events and developments of note in the year include the following:

In relation to congregational activities:

- Sunday services of worship were held in Lochboisdale and Balivanich throughout the year.
- [REDACTED] was inducted into the pastoral charge of Cumbernauld Free Church on the 16th March 2024.
- [REDACTED] served as Interim-Moderator from 16th March to 28th June 2024.
- [REDACTED] was appointed Interim-Moderator from 28th June 2024 onwards.
- We were encouraged by the Induction on the 14th September, of [REDACTED] to our sister congregation in North Uist.
- We were heartened by increased engagement with midweek bible study held at An Caladh, Balivanich, and via Microsoft Teams from August to December.
- We have a cordial relationship with the local care home and with local Primary Schools.
- Congregational hill walks throughout the year strengthened friendships within the congregation.
- We were sad to lose two families with young children to the mainland for employment reasons.
- We were thankful for the Induction of the Rev. Seòras MacGillivray as a Ruling Elder, on Sunday 17th November 2024, bringing the number of Ruling Elders to two.
- The partnership with Caladh Trust has been strengthened by the appointment of one of our members as part-time manager and by the involvement of congregational volunteers as trustees and as volunteers at the weekly warm hub.
- The congregation has an active Facebook page and a WhatsApp group for sharing information.
- Several ladies in the congregation are actively involved in the WfM (Uist) group.
- Seasonal events such as a Christmas Craft Evening and Carols by Candlelight proved popular with members of the local community.
- A young couple in the congregation were appointed to lead the Children's Work
- Those working with children and vulnerable adults undertook safeguarding training.
- We are thankful to have a committed praise team, tech team, communications team and treasurer.

In relation to congregational funding:

- The congregation met loan repayments on the manse.
- We are thankful for the prayerful, practical, and financial support received from Western Isles Presbytery and The Free Church Mission Board.

Reserves

Results for the year

As a result of an unrestricted fund surplus for the year of £1,773 (2023: deficit £96) the congregation's unrestricted funds had a balance of £16,527 (2023: £14,754) at the year end. The congregation also had restricted funds amounting to £370 (2023: £645).

Reserves

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

On behalf of the Trustees

Session Clerk

ated: 22nd May 2025

South Uist 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 5 to 7.

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 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 (as amended). 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Innes and Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date: 21/6/2025

South Uist Free Church of Scotland

Receipts and Payments Accounts

For the year ended 31 December 2024

	Unrestricted Fund £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts				
Offerings	25,290	-	25,290	30,342
Donations	2,995	-	2,995	12,079
Gift aid	7,110	-	7,110	5,583
Operation Mobilisation	-	-	-	4,320
OVO refund	-	-	-	735
Total Receipts	35,395	-	35,395	53,059
Payments				
<i>Payments for charitable activities</i>				
Remittance to Central funds	7,213	-	7,213	20,083
Council tax/Building rent	4,000	-	4,000	3,731
Books, bibles and magazines	420	-	420	-
Office costs	495	-	495	508
Ministry expenses	1,678	-	1,678	1,024
Presbytery dues/fees	530	-	530	947
Donations	930	275	1,205	100
Mission work	100	-	100	3,763
Utilities	5,041	-	5,041	9,202
Loan repayments	6,200	-	6,200	8,344
Insurance	2,539	-	2,539	1,644
Repairs and Maintenance	2,817	-	2,817	2,744
Professional fees	945	-	945	-
Miscellaneous	138	-	138	-
<i>Governance costs</i>				
Independent examination	576	-	576	528
Total Payments	33,622	275	33,897	52,618
Surplus/(Deficit) for the year	1,773	(275)	1,498	441
Transfers	-	-	-	-
Net movement in funds after transfers	1,773	(275)	1,498	441
Total funds brought forward	14,754	645	15,399	14,958
Total funds carried forward	16,527	370	16,897	15,399
Represented by:				
<i>Unrestricted Funds</i>				
General Fund	16,527	-	16,527	14,754
<i>Restricted Funds</i>				
Building Fund	-	164	164	164
Mission Fund	-	38	38	38
Benevolent Fund	-	168	168	443
	16,527	370	16,897	15,399

The notes on page 7 form part of these financial statements.

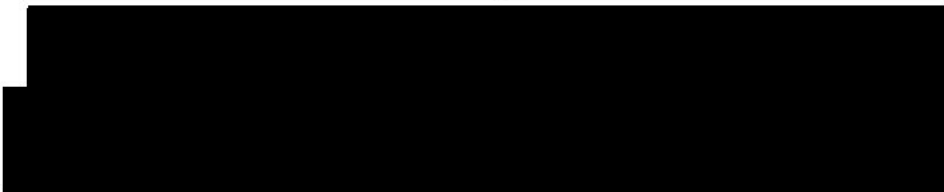
South Uist Free Church of Scotland

Statement of Balances

As at 31 December 2024

	Notes	2024			2023		
		£	£	£	£	£	£
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
Bank and cash in hand		15,399	1,498	16,897	14,958	441	15,399
Total assets		<u>15,399</u>	<u>1,498</u>	<u>16,897</u>	<u>14,958</u>	<u>441</u>	<u>15,399</u>
Reserves							
Unrestricted funds	3			16,527			14,754
Restricted funds	4			370			645
				<u>16,897</u>			<u>15,399</u>
Statement of assets held for charitable purposes							
Church and manse				200,000			200,000
Less:							
Outstanding loans				(4,400)			(10,600)
Statement of assets at 31 December 2024							
Gift Aid due				<u>1,136</u>			<u>3,546</u>
Statement of liabilities at 31 December 2024							
Invoices due for payment				<u>606</u>			<u>576</u>

Approved by the Trustees on 22nd May 2025 and signed on their behalf by the undernoted:



The notes on page 7 form part of these financial statements.

South Uist Free Church of Scotland

Notes to the Receipts and Payments Accounts

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 (as amended).

Basis of financial statements

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

Receipts and Payments Account

For the purpose of the Receipts and Payments Account as shown on page 5, 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.

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.

2. Transactions with Trustees

There were no transactions with trustees during the year.

3. Unrestricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
General Fund	14,754	35,395	(33,622)	-	16,527
Total unrestricted funds	14,754	35,395	(33,622)	-	16,527

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.

4. Restricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
Building	164	-	-	-	164
Mission	38	-	-	-	38
Benevolent	443	-	(275)	-	168
Total restricted funds	645	-	(275)	-	370

Explanation of funds

The Building Fund is setup to raise money to repay the loans outstanding with the central Free Church of Scotland.

The Mission Fund is to support various missions at home and abroad.

The Benevolent Fund is there to be used at the discretion of the Minister of the congregation.