

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Report of the Trustees
for the Year Ended 31 December 2025**

The trustees present their annual report with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Scotland applicable in the UK and Republic of Ireland on 16 July 2014.

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.

Significant activities

List of Services and Organisations

Sunday 11am: Family worship with crèche, Sunday school, and Bible Class youth group.
(Tea and coffee are often served after the morning service.)

Sunday 6.30pm: Evening worship.

Thursday Evening at 7.30pm: Meeting for Bible Study and Prayer. All welcome.

Saturday evenings, last in the month, 7.30pm: Meeting for prayer focussing on national, world and church-related contemporary issues.

Guild: The Guild meets fortnightly in season providing an opportunity to gather with others for friendship and fellowship.

Other meetings: These invited mid-week speakers from various Christian Organisations, **Men's Group;** and the **Women's Group, Light of Life.**

Children and Youth Activities:

Boys' Brigade
Girls' Brigade

Communions:

There are two formal communion weekends annually, usually each with a visiting minister, who shares the word. These are held in the third weekend in February and the last weekend in August. In addition there are two informal communions at the Thursday evening service at Easter and Thursday before Remembrance Sunday.

Gaelic

St Columba's is a Category 2 Gaelic charge meaning that there is no requirement for the Minister to be a fluent Gaelic speaker, but the congregation may make provision for preaching in Gaelic.

Brigades

Readers of the accounts should be aware that the finances of the Boys' Brigade and Girls' Brigade are not included because such uniformed organisations have their own constitutions with control exercised elsewhere.

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Report of the Trustees
for the Year Ended 31 December 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Session was encouraged by the continuing loyalty, and support both practical and financial, of members and adherents during the year, with normal congregational life now firmly reestablished after the Covid pandemic. One enduring legacy of the that period has been continuing weekly uploading of our Sunday morning services to Facebook and Youtube. (Search for St Columba's)

To implement the Presbytery Mission Plan a vote on the deferred linkage with Lochs Parish Church was held on 03/12/2025. Both congregations voted in favour of a deferred linkage it will take effect from 01/01/2026. Lewis Presbytery issued a right to call on 15/12/2025.

The number on the Roll of Members is presently 120 (31 Dec 2025), with many more attending adherents.

FINANCIAL REVIEW

Review of the year

The principle sources of our income are the WFO envelopes, the monthly standing orders and the open plate. The amount of income from this source this year £84,812 (2024 - £83,027).

The Session encourages giving by Bank Standing Order as a time-saving device for those disposed to make use of the facility.

Tax recovered on Gift Aid continues to be a vital contribution to income. Gift Aid is promoted across the congregation for income-tax payers.

Other groups and projects continue to be supported financially by the congregation. The congregation has donated a total of £10,797 to various mission efforts nationally and world-wide in 2025.

Giving To Grow Contribution

This is paid annually by the congregation to the Church of Scotland. Taken from all non-aid-receiving congregations, these contributions constitute one of The Church of Scotland's main incomes. This figure, calculated by averaging income over the previous three years, appears in the accounts.

Reserves policy

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

Diligence: property. The Session maintains vigilance on the condition of the church buildings and manse, commissioning repair and maintenance as need arises. In the view of the Session all properties are in good order and fit-for-purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Congregation is a registered charity, number SC006777 and is administered in accordance with the Unitarian Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of The Church of Scotland.

Recruitment and appointment of new trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. As part of the induction process the Governing document is fully explained to prospective Elders/trustees. (The governing document is reviewed annually at the accounts meeting in March).

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Elders are elected by and from the communicant members of the congregation, are appointed for life (ad vitam aut culpam) as regulated by Act X, 1932. Their number is determined by the Kirk Session. The Minister presides when present but the Session chooses one of its own number to preside if the Minister is absent. The Chair has casting vote only, may not move motions, but may introduce business and speak to it. The court elects a Clerk from its own members, and a Treasurer from among the Congregation's communicant members. It is answerable to Presbytery for censurable or illegal actions.

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Report of the Trustees
for the Year Ended 31 December 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Congregation has a Kirk Session and operates in accordance with its "Church of Scotland Model Constitution". Under this constitution there is one governing body, the Kirk Session, which is responsible for all administrative and ruling matters. The Kirk Session meets regularly throughout the year, bi-monthly or as matters require attention. Session have appointed Assisting Teams, each having a coordinating elder:

- Welcoming Team
- Cleaning Team
- Audio-Visual Team
- Medical Team

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.

Risk management and Safeguarding

The Kirk Session acknowledges its duty to identify and review the risks to which the charity is exposed and to exercise vigilance that provides reasonable assurance against fraud and error.

The Kirk Session also assumes responsibility for ensuring that Church and Manse are fit for purpose and present no danger to the health and safety of office-bearers, worshippers and casual visitors. The Kirk Session has the Safeguarding role in respect of clearing volunteers to work with children and vulnerable adults. Session has appointed Mrs Shona Macleod as Safeguarding Coordinator for the congregation. A congregational Safeguarding Panel comprising the Presbytery Elder, Safeguarding Coordinator, and two senior members of the congregation is in place to deal with any issues which may arise from time to time.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC006777

Principal address

Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Trustees

William Heenan	Moderator	(resigned 5.10.25)
Hugh M Stewart	Interim Moderator	(appointed 6.10.25)
Norman A Maciver	Session Clerk	
A. Graham Morrison		
Noel Eadie		
Murdo Afrin	Senior Elder	
Donald Macleod		
Derek Maclean		
Angus Macleod		
Jack Thorp		
John Murdo Macleod	Elder Emeritus - 28 March 2025	
Roy Cameron	Elder Emeritus - 28 March 2025	
Donald Maclean	Elder Emeritus - 28 March 2025 (deceased 25 August 2025)	

Church Treasurer

Joan Iversen

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Report of the Trustees
for the Year Ended 31 December 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Bankers

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

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 31 March 2026 and signed on its behalf by:



Norman A Maciver - Trustee

**Independent Examiner's Report to the Trustees of
St Columba (Old Parish) Church of
Scotland, Stornoway**

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

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

31 March 2026

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	101,000	15,544	116,544	118,070
Charitable activities	4				
Charitable activities		1,900	-	1,900	3,720
Other trading activities	3	<u>1,874</u>	<u>-</u>	<u>1,874</u>	<u>4,301</u>
Total		<u>104,774</u>	<u>15,544</u>	<u>120,318</u>	<u>126,091</u>
 EXPENDITURE ON					
Raising funds		193	-	193	194
Charitable activities	5				
Charitable activities		<u>108,026</u>	<u>5,269</u>	<u>113,295</u>	<u>103,495</u>
Total		<u>108,219</u>	<u>5,269</u>	<u>113,488</u>	<u>103,689</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(3,445) <u>(1,200)</u>	10,275 <u>1,200</u>	6,830 <u>-</u>	22,402 <u>-</u>
Net movement in funds		(4,645)	11,475	6,830	22,402
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>73,004</u></u>	<u><u>31,658</u></u>	<u><u>104,662</u></u>	<u><u>97,832</u></u>

The notes form part of these financial statements

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Balance Sheet
31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	10	9,516	1,350	10,866	11,852
Cash at bank		<u>64,328</u>	<u>30,308</u>	<u>94,636</u>	<u>86,820</u>
		73,844	31,658	105,502	98,672
CREDITORS					
Amounts falling due within one year	11	(840)	-	(840)	(840)
		<u>73,004</u>	<u>31,658</u>	<u>104,662</u>	<u>97,832</u>
NET CURRENT ASSETS					
		<u>73,004</u>	<u>31,658</u>	<u>104,662</u>	<u>97,832</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>73,004</u>	<u>31,658</u>	<u>104,662</u>	<u>97,832</u>
NET ASSETS					
		<u><u>73,004</u></u>	<u><u>31,658</u></u>	<u><u>104,662</u></u>	<u><u>97,832</u></u>
FUNDS	12				
Unrestricted funds				73,004	77,649
Restricted funds				<u>31,658</u>	<u>20,183</u>
TOTAL FUNDS				<u><u>104,662</u></u>	<u><u>97,832</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

Angus Macleod - Trustee

A. M. Macleod.

The notes form part of these financial statements

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a Fully Accrued basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

St Columba's (Old Parish) Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

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. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Offerings and donations	102,835	104,355
Gift aid	12,958	11,911
Special collections	-	508
Other income	751	1,296
	<u>116,544</u>	<u>118,070</u>

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Audio & book income	291	374
Life & Work magazines	-	139
Use of premises	<u>1,583</u>	<u>3,788</u>
	<u>1,874</u>	<u>4,301</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Activity		
Weddings, baptisms & funerals		
Charitable activities	<u>1,900</u>	<u>3,720</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Charitable activities	<u>112,365</u>	<u>930</u>	<u>113,295</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Giving To Grow	56,984	52,125
Presbytery dues	1,441	982
Minister's expenses	1,371	1,151
Pulpit supply	3,550	3,493
Fabric repairs and expenses	5,310	9,496
Council tax and insurance	7,032	5,487
Heat and light	9,121	10,250
Computer & IT supplies	-	432
Stationery, postage & telephone	2,865	2,844
Photocopier costs	4,015	2,995
Organ & music	3,340	2,610
Books & magazines	147	315
Outreach	1,872	2,695
Donations	10,797	3,618
Sunday School expenses	104	334
The Guild expenses	3,704	3,431
Other costs	<u>712</u>	<u>337</u>
	<u>112,365</u>	<u>102,595</u>

Donations paid comprise of the following:

Organisation	2025 £	2024 £
WEC International	100	100
Slavic Gospel Mission	100	225
SGA - Democratic Republic of Congo	960	-
Highland Theological College	-	285
Steadfast Global	100	100

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

Salvation Army	-	100
Water Aid	280	-
SIM International (Hepburn family support)	6,300	1,000
Dr Iain Hepburn	100	-
Isles FM	500	-
Emily Owen (Open Ears)	772	-
Safe Families	-	100
Lord's Day Observance Society	100	-
Mission Africa	100	-
Faith Mission	100	100
Platform 67	100	-
Martin & Joyce Campbell	700	600
Distribution of Hebrew Scriptures	-	100
India Village Ministries	-	100
Mercy Ships (Laura Ann Macleod)	-	100
Open Air Mission	-	100
EMF	-	100
Chest Heart & Stroke Scotland	485	-
Alzheimers Research UK	-	508
	10,797	3,618

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr D Macleod, who is a member of the Kirk Session, received £600 (2024 - £500) for pulpit supply.

During the year Mr N Eadie, who is a member of the Kirk Session, received £NIL (2024 - £432) for reimbursed expenses.

Trustees' expenses

These are noted in the above statement.

8. STAFF COSTS

Church of Scotland stipend policy

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 - £31,462) and the maximum stipend (in the 5th and subsequent years) £39,856 (2024 - £38,884).

High paid staff

No employees are paid in excess of £60,000 (2024 - none).

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,257	19,813	118,070
Charitable activities			
Charitable activities	3,720	-	3,720
Other trading activities	<u>4,301</u>	<u>-</u>	<u>4,301</u>
Total	<u>106,278</u>	<u>19,813</u>	<u>126,091</u>
EXPENDITURE ON			
Raising funds	194	-	194
Charitable activities			
Charitable activities	<u>97,498</u>	<u>5,997</u>	<u>103,495</u>
Total	<u>97,692</u>	<u>5,997</u>	<u>103,689</u>
NET INCOME	8,586	13,816	22,402
Transfers between funds	<u>(1,200)</u>	<u>1,200</u>	<u>-</u>
Net movement in funds	7,386	15,016	22,402
RECONCILIATION OF FUNDS			
Total funds brought forward	70,263	5,167	75,430
TOTAL FUNDS CARRIED FORWARD	<u>77,649</u>	<u>20,183</u>	<u>97,832</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Gift aid debtor	<u>10,866</u>	<u>11,852</u>

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Accrued expenses	<u>840</u>	<u>840</u>

12. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General Fund	76,896	(3,466)	(1,200)	72,230
Designated - Sunday School Fund	71	27	-	98
Designated - The Guild Fund	<u>682</u>	<u>(6)</u>	<u>-</u>	<u>676</u>
	77,649	(3,445)	(1,200)	73,004
Restricted funds				
Restricted General Fund	9,459	2,189	1,200	12,848
Restricted Fabric Projects Fund	<u>10,724</u>	<u>8,086</u>	<u>-</u>	<u>18,810</u>
	<u>20,183</u>	<u>10,275</u>	<u>1,200</u>	<u>31,658</u>
TOTAL FUNDS	<u>97,832</u>	<u>6,830</u>	<u>-</u>	<u>104,662</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	100,945	(104,411)	(3,466)
Designated - Sunday School Fund	131	(104)	27
Designated - The Guild Fund	<u>3,698</u>	<u>(3,704)</u>	<u>(6)</u>
	104,774	(108,219)	(3,445)
Restricted funds			
Restricted General Fund	7,458	(5,269)	2,189
Restricted Fabric Projects Fund	<u>8,086</u>	<u>-</u>	<u>8,086</u>
	<u>15,544</u>	<u>(5,269)</u>	<u>10,275</u>
TOTAL FUNDS	<u>120,318</u>	<u>(113,488)</u>	<u>6,830</u>

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	69,110	8,986	(1,200)	76,896
Designated - Sunday School Fund	280	(209)	-	71
Designated - The Guild Fund	<u>873</u>	<u>(191)</u>	<u>-</u>	<u>682</u>
	70,263	8,586	(1,200)	77,649
Restricted funds				
Restricted General Fund	3,582	4,677	1,200	9,459
Restricted Fabric Projects Fund	<u>1,585</u>	<u>9,139</u>	<u>-</u>	<u>10,724</u>
	<u>5,167</u>	<u>13,816</u>	<u>1,200</u>	<u>20,183</u>
TOTAL FUNDS	<u><u>75,430</u></u>	<u><u>22,402</u></u>	<u><u>-</u></u>	<u><u>97,832</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	102,913	(93,927)	8,986
Designated - Sunday School Fund	125	(334)	(209)
Designated - The Guild Fund	<u>3,240</u>	<u>(3,431)</u>	<u>(191)</u>
	106,278	(97,692)	8,586
Restricted funds			
Restricted General Fund	9,390	(4,713)	4,677
Restricted Fabric Projects Fund	<u>10,423</u>	<u>(1,284)</u>	<u>9,139</u>
	<u>19,813</u>	<u>(5,997)</u>	<u>13,816</u>
TOTAL FUNDS	<u><u>126,091</u></u>	<u><u>(103,689)</u></u>	<u><u>22,402</u></u>

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General Fund	69,110	5,520	(2,400)	72,230
Designated - Sunday School Fund	280	(182)	-	98
Designated - The Guild Fund	<u>873</u>	<u>(197)</u>	<u>-</u>	<u>676</u>
	70,263	5,141	(2,400)	73,004
Restricted funds				
Restricted General Fund	3,582	6,866	2,400	12,848
Restricted Fabric Projects Fund	<u>1,585</u>	<u>17,225</u>	<u>-</u>	<u>18,810</u>
	<u>5,167</u>	<u>24,091</u>	<u>2,400</u>	<u>31,658</u>
TOTAL FUNDS	<u>75,430</u>	<u>29,232</u>	<u>-</u>	<u>104,662</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	203,858	(198,338)	5,520
Designated - Sunday School Fund	256	(438)	(182)
Designated - The Guild Fund	<u>6,938</u>	<u>(7,135)</u>	<u>(197)</u>
	211,052	(205,911)	5,141
Restricted funds			
Restricted General Fund	16,848	(9,982)	6,866
Restricted Fabric Projects Fund	<u>18,509</u>	<u>(1,284)</u>	<u>17,225</u>
	<u>35,357</u>	<u>(11,266)</u>	<u>24,091</u>
TOTAL FUNDS	<u>246,409</u>	<u>(217,177)</u>	<u>29,232</u>

Purpose of funds

Designated Funds - Sunday School and The Guild: Funds held by and administered by these congregational organisations.

Restricted General Fund - This fund is used to account for income and expenditure for specific projects. There were no such funds held at the year-end.

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

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

13. RELATED PARTY DISCLOSURES

Related party transactions are listed in the "Trustees' remuneration and benefits" note.

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Detailed Statement of Financial Activities
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				
Offerings and donations	88,641	14,194	102,835	104,355
Gift aid	11,608	1,350	12,958	11,911
Special collections	-	-	-	508
Other income	<u>751</u>	<u>-</u>	<u>751</u>	<u>1,296</u>
	101,000	15,544	116,544	118,070
Other trading activities				
Audio & book income	291	-	291	374
Life & Work magazines	-	-	-	139
Use of premises	<u>1,583</u>	<u>-</u>	<u>1,583</u>	<u>3,788</u>
	1,874	-	1,874	4,301
Charitable activities				
Weddings, baptisms & funerals	<u>1,900</u>	<u>-</u>	<u>1,900</u>	<u>3,720</u>
Total incoming resources	104,774	15,544	120,318	126,091
EXPENDITURE				
Raising donations and legacies				
Freewill offering envelopes	193	-	193	194
Charitable activities				
Giving To Grow	56,984	-	56,984	52,125
Presbytery dues	1,441	-	1,441	982
Minister's expenses	1,371	-	1,371	1,151
Pulpit supply	3,550	-	3,550	3,493
Fabric repairs and expenses	5,310	-	5,310	9,496
Council tax and insurance	7,032	-	7,032	5,487
Heat and light	9,121	-	9,121	10,250
Computer & IT supplies	-	-	-	432
Stationery, postage & telephone	2,865	-	2,865	2,844
Photocopier costs	4,015	-	4,015	2,995
Organ & music	3,340	-	3,340	2,610
Books & magazines	147	-	147	315
Outreach	-	1,872	1,872	2,695
Donations	7,400	3,397	10,797	3,618
Sunday School expenses	104	-	104	334
The Guild expenses	3,704	-	3,704	3,431
Other costs	<u>712</u>	<u>-</u>	<u>712</u>	<u>337</u>
	107,096	5,269	112,365	102,595

This page does not form part of the statutory financial statements

**ST COLUMBA (OLD PARISH) CHURCH OF
SCOTLAND, STORNOWAY**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Support costs				
Governance costs				
Accountancy and legal fees	<u>930</u>	<u>-</u>	<u>930</u>	<u>900</u>
Total resources expended	<u>108,219</u>	<u>5,269</u>	<u>113,488</u>	<u>103,689</u>
Net income	<u>(3,445)</u>	<u>10,275</u>	<u>6,830</u>	<u>22,402</u>

This page does not form part of the statutory financial statements