

2025 Accounts

Trotternish Free Church

Unrestricted Income	Jan 1 - Dec 31	2024 (PY)	Year Dif	Unrestricted Expense	Jan 1 - Dec 31	2024 (PY)
Unrestricted Donation Income				Unrestricted Activity Expense		
Congregational Income				Congregational Expense		
Bible Study	220.00	480.50		Bible Study	139.00	
				Christian in Politics		115.20
Total for Congregational Income	£220.00	£480.50	-260.50	Total for Congregational Expense	£139.00	£115.20
General Income				General Expense		
Envelopes	47,786.50	50,468.50	-2,682.00	Building Expense		
Gift Aid	12,597.92	12,071.86	526.06	Electricity		
Plate	2,887.40	3,442.00	-554.60	Gas	96.00	240.00
				Grasscutting	576.00	804.00
				Security	193.62	235.02
				Electricity - Kilmuir		160.26
				Electricity - Staffin	2003.9	1,120.17
				Electricity - Uig	916.32	2,939.43
				Total for Building Expense	£3,785.84	£5,498.88
				Communion	34.20	337.90
				Insurance Expense	4,459.71	3,963.46
				Manse Expense	270.00	
				Manse Council Tax	2,862.96	2,681.48
				Manse Electricity	1,166.70	1,336.00
				Manse Insurance	446.18	696.22
				Manse Oil	1,335.47	2,121.69
				Total for Manse Expense	£6,081.31	£6,835.39
				Ministry Expenses		
				Presbytery Dues	1,980.00	2,090.00
				Remittance	47,011.40	40,848.00
				Supply	1,775.93	341.00
				Travel Expense	975.63	920.56
				Total for Ministry Expenses	£51,742.96	£44,199.56
				Office Expense		
				Donation Envelopes	233.80	155.45
				Gift Aid Admin	229.88	429.57
				Printing	75.69	118.50
				Telephone/Broadband	849.72	815.41
				Total for Office Expense	£1,389.09	£1,518.93

				Technology Expense		
				Website	540.00	1,545.00
				Zoom		406.31
				Total for Technology Expense	£540.00	£1,951.31
Total for General Income	£63,271.82	£65,982.36	-2,710.54	Total for General Expense	£68,033.11	£64,305.43
National Income				National Expense		
Women for Mission	30.00			Camps	500.00	500.00
Disaster Relief		205.00		Disaster Relief		205.00
Total for National Income	£30.00	£205.00	-175.00	Total for National Expense	£500.00	£705.00
Total for Unrestricted Donation	£63,521.82	£66,667.86	-3,146.04	Total for Unrestricted Activity	£68,672.11	£65,125.63
External Income				External Expense		
International Mission to Jewish		220.00		International Mission to Jewish		300.00
MacGillivrays		1,273.75		MacGillivrays		1,273.75
Total for External Income		£1,493.75	-1,493.75	Total for External Expense		£1,573.75
Unrestricted Rent Income				Unrestricted Rent Expense		
Rent Income	350.00	150.00		Rent Expense	96.00	24.00
Total for Unrestricted Rent Income	£350.00	£150.00	200.00	Total for Unrestricted Rent Expense	£96.00	£24.00
Unrestricted Trading Income				Unrestricted Trading Expense		
Magazine Income	502.00	412.00		Magazines	307.40	426.14
Total for Unrestricted Trading	£502.00	£412.00	90.00	Total for Unrestricted Trading	£307.40	£426.14
Unrestricted Investment Income						
Endowment	32.90					
Interest	270.44	334.80				
Total for Unrestricted Investment	£303.34	£334.80	-31.46			
Total for Unrestricted Income	£64,677.16	£69,058.41	-4,381.25	Total for Unrestricted Expense	£69,075.51	£67,149.52

Restricted Income	Jan 1 - Dec 31	2024 (PY)	Year Dif	Restricted Expense	Jan 1 - Dec 31	2024 (PY)
Restricted Donation Income				Restricted Activity Expense		
Fabric Income				Fabric Expense		
Fabric Envelops	7,632.13	4,775.70		Kilmuir	3,360.00	
				Manse	759.00	5,844.00
				Staffin	1,477.00	
Total for Fabric Income	£7,632.13	£4,775.70		Total for Fabric Expense	£5,596.00	£5,844.00
Total for Restricted Donation	£7,632.13	£4,775.70	2,856.43	Total for Restricted Activity	£5,596.00	£5,844.00
Restricted Investment Income						
Edinburgh Interest	1,638.97	1,801.07				
Fabric Interest	127.29	198.77				
Total for Restricted Investment	£1,766.26	£1,999.84	-233.58			
Total for Restricted Income	£9,398.39	£6,775.54	2,622.85	Total for Restricted Expense	£5,596.00	£5,844.00

Totals	Jan 1 - Dec 31	2024 (PY)	
Total for Unrestricted Income	£64,677.16	£69,058.41	
Total for Unrestricted Expense	£69,075.51	£67,149.52	
Net Unrestricted	-4,398.35	1,908.89	
Total for Restricted Income	£9,398.39	£6,775.54	
Total for Restricted Expense	£5,596.00	£5,844.00	
Net Restricted	3,802.39	931.54	
Total for Income	£74,075.55	£75,833.95	
Total for Expenses	£74,671.51	£72,993.52	
Net Operating Income	-£595.96	£2,840.43	
Cash and bank balances at end of year	2025	2024	Year Dif
General account (Unrestricted)	14,663.51	19,061.86	-4,398.35
Fabric account (Restricted)	16,059.26	13,895.84	2,163.42
Edinburgh (Restricted)	48,466.80	46,827.83	1,638.97

Signed: _____ Date: _____

NP Nicolson 17/03/2026

Norman Nicolson, Treasurer

Signed: _____ Date: _____

Ian A MacDonald 17/03/2026

Ian Macdonald, Trustee

Independent Review By Donald Rankin:

Signed: _____ Date: _____

D Rankin 24/08/2026