

Uist and Barra Church of Scotland

Annual Report and Accounts for 2025

[For the year ending 31st Dec 2025]

Congregation No: 422333

We are registered as a charity in Scotland

Our Charity Registration Number is SC 002191

29th April 2026

Reference and Administrative Information

Charity Name: Uist and Barra Church of Scotland

Charity Registration Number: SC 002191

Congregation Reference No: 422333

Contact Address: Session Clerk
10 Carinish
Isle of North Uist
HS6 5HL
Email Address: banks@madasafish.com

Contact Address: Treasurer
7 North Locheynort
Isle of South Uist
HS8 5SN
Email Address: eynort7@gmail.com

Facebook page: <https://www.facebook.com/uistandbarrachurchofscotland.org/>

Trustees:

Elders: Alastair Banks, Sarah Banks, Rachel Elliott, Sheila Flower, Susan Jones, Fiona MacDonald, Isabel MacDonald, John D MacDonald, Ronnie MacDonald, Tommy MacDonald, Katie MacGillivray, Graham MacIntosh, Cherrie McKinlay, Helen MacLean, Sarah MacLean, Catherine MacLennan, Roddy Macleod, Alison Macvie, Constance Pendrey, Colin Rankin, Mary Robertson and Tina Wakeling.

Principal Office-bearers:

Minister: None – this charge was vacant – Alison Hay, was the Interim Moderator until March 2025 when she was succeeded by Rev Ann Inglis who also served our congregation as Locum Minister.

Session Clerk: Alastair Banks.

Church Treasurer: Isabel MacDonald.

Independent Examiner: Joanne Hinchcliffe, Taxnfacts Ltd, Timbuckthree, 9 New Tolsta, Isle of Lewis, HS2 ONN

Bankers Bank of Scotland, Balivanich, Isle of Benbecula, HS7 5LA

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Unitary Deed of Constitution. All members of the Kirk Session are the charity trustees.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The **Kirk Session Trustees** 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 and are elected by the congregation. The **Minister**, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is responsible for the spiritual and practical affairs of the church. It meets roughly five times a year, usually chaired by the Minister, but in the period of vacancy by the Interim Moderator or their nominee.

The Unitary Constitution empowers the Kirk Session to create management committees to assist with the work of the congregation. These committees have to be overseen by the Minister/Interim Moderator or an elder, but may include members

The Unitary Constitution allows the Kirk Session to invite those who may not be elders to bring their gifts and expertise to serve in various capacities on relevant committees. Voting rights are nevertheless still restricted to those who are members (on the Roll of Communicants).

Management Committees do not serve a fixed term of office. Those on management committees serve as they are needed and are willing, or until they are invited to step down by the Kirk Session.

The present management committees and minister/elder oversight is:

Administration (Alastair Banks), Finance (Isabel MacDonald), Property (Colin Rankin).

Doctrine, Tradition, Polity and Objectives

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 cooperates with other Churches in various ecumenical activities locally, in Scotland, and further afield.

Vacancy

Following attesting of the Electoral Register, a Nominating Committee was elected. The post of Minister of Word and Sacrament was advertised but remained unfilled.

Activities during 2025

Sunday Worship

Public services of worship were held on Sundays in Uist at 10am at Daliburgh (South Uist) and at 12noon Griminish (Benbecula) one week and, for the following week, at 10am at Howmore (South Uist) and at 12noon at Clachan (North Uist). Services were transmitted online and recorded. Services at Cuidhir (Barra) were held at 11.30am. An average of 70 people gathered for the Uist services and 12 for the Barra services. The format of the services was traditional, with hymns, worship songs, prayers, readings and preaching/teaching. Music was provided by use of an organ or keyboard supplemented by a choir at Griminish and singers and instruments forming a Praise Group at Clachan. A mixture of traditional and contemporary praise was used, mainly from *The Church Hymnary 4th Edition* (CH4), *Mission Praise* and

contemporary songs printed on sheets or displayed on screens. Members of the congregation were involved in the services from time to time, mainly in readings and prayers.

Refreshments were offered after the morning service each Sunday to allow an opportunity for informal fellowship.

Worship was generally conducted in Uist by our locum and Interim Moderator, Reverend Ann Inglis and in Barra by Reverend David Christie. Reverend Ann Inglis arranged to conduct worship once a month in Barra. Before her arrival in March, some services were taken by Angus Davidson (locum for the linkage of the former congregations of Benbecula and Carinish). Other services through the year were led by Rev Gavin Elliott (who was Clerk of the former Uist Presbytery), Rev Ishie MacDonald (retired Ordained Local Minister), Rev Sue Newby (a former Anglican minister who lives in North Uist and worships regularly with our congregation) and Rev Jackie Petrie (former minister of South Uist); by visiting ministers and elders; or by members of the Kirk Session or congregation.

Communions were held quarterly. In Uist these were held as a single 11am service for all in Uist, rotating around each of the four Uist churches. After each communion, home communions were provided to members who were housebound, in care, or in hospital.

Bible Study and Prayer Meetings

Bible Study and Prayer Meetings were held on Thursdays at 11am at Griminish and 4.30pm at Clachan. Throughout the year an average of 6 people attended each meeting.

Church Groups and other activities

Monthly **"Drop-in"** events offering a place to socialise accompanied by teas, coffees and baking, were held monthly on Saturdays in Cuidhir church hall.

Howmore church hall hosted regular events including **"Craft and Craic"**, which were open to everyone, whether they had a craft project to work on or just wanted to chat; **"Knit and Natter"** for knitting, crochet, and socialising; and **"Tea and Talk"** sessions on local or global topics. All were accompanied by teas, coffees and baking.

Howmore church also often served as a meeting point for local heritage or nature walks, which sometimes concluded with refreshments in the church hall.

Griminish church hall hosted a bi-weekly **"Taigh Ceilidh"** where there are talks, music and crafts, accompanied by teas, coffees and baking. Occasionally these events were held elsewhere, such as going for walks.

"Purple Club", a sharing group of mutual support for ladies who have lost their husbands recently or long ago, met variously during the year.

Our congregation was involved in running **"Thrift Shops"** in premises owned by and leased from the Church of Scotland General Trustees at Castlebay (Barra) and Daliburgh (South Uist). The Daliburgh thrift shop also offered, teas, coffees and baking.

Our congregation is grateful for financial support offered by the Uist Council for Voluntary Organisations through its Warm Hubs initiative for events and gatherings at Daliburgh, Howmore and Griminish.

Our church halls were used occasionally by community groups and organisations. This included occasional use of Clachan church hall by *Caraidean Uibhist*, a befriending organisation to tackle loneliness and social isolation across Uist, and twice-weekly use by *Dochas Dancers* for training of young people in traditional dance. In May there was a sale of plants and vegetables at Clachan church hall by *"Gàradh a Bhàgh a Tuath"* (Barra) which was also included sale of refreshments for church funds.

A box was provided at each service at Clachan for donations to the local Food Bank.

Mission at home and abroad

Arrangements are in hand for a group to go to Chuka in the summer of 2025. Regular contact with members of Jerusha Kanyua Memorial Church (JKMC) Ndagani Parish in Chuka, Kenya, which is twinned with our linked congregations, was maintained throughout the year by phone and social media. The Christmas offerings were shared between *Embrace* (international) and Uist Food Bank (local).

Membership

This was the first year of our congregation following the uniting of the four former congregations of Barra, South Uist, Benbecula and Carinish, which came into effect on 1st January 2025. Our rolls of the congregation's members and adherents decreased by three during the year. Four were removed by death, and one by certificate of transfer. Two were added as members. This means the church rolls at the end of 2025 comprised 138 members and 136 adherents.

Baptisms, weddings and funerals

During the year there were eleven funerals, no weddings and two baptisms.

Fabric Projects

Principal fabric works during 2025 comprised improvements to the manse and replacement of pews with chairs at Clachan. Other works were essential repairs and works to meet electrical certification standards. Building inspections were undertaken by the Presbytery Buildings Officer and colleagues. Resulting Building Inspections Reports will guide strategy and works during 2026.

Safeguarding

There were no safeguarding issues during the year.

Alastair Banks
Session Clerk
29th April 2026

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Uist and Barra Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 11.

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

An 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 or 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

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 comply with Regulation 9 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.

Name Joanne Hinchcliffe - Taxnfacts Ltd

Address Timbuckthree, 9 New Tolsta, Isle Of Lewis, HS2 0NN



Date 3rd June 2026

Uist and Barra Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
<u>Receipts</u>	Note					
Donations	3	100518	9337	0	109855	118199
Legacies		0	0	0	0	10000
Activities for Generating Funds		929	9865	0	10794	14471
Bank & Deposit interest		5898	1068		6966	796
Investment income		0			0	3743
		<u>107345</u>	<u>20270</u>	<u>0</u>	<u>127615</u>	<u>147209</u>
Rental of premises		320	0	0	320	240
Sale of assets		0	2300	0	2300	615
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	2120
Receipts from General Trustees		0	0	0	0	0
Other Receipts		0	0	0	0	4
<u>Total Receipts</u>		<u>107665</u>	<u>22570</u>	<u>0</u>	<u>130235</u>	<u>150188</u>
<u>Payments</u>	4					
Cost of generating funds		0	0	0	0	567
Charitable Giving		129160	15663	0	144823	172613
Governance costs		0	0	0	0	441
<u>Total Payments</u>		<u>129160</u>	<u>15663</u>	<u>0</u>	<u>144823</u>	<u>173621</u>
Excess of Receipts over Payments for the year before transfers		-21495	6907	0	-14588	-23433
Transfers						
Excess of Receipts over Payments for the year		<u>-21495</u>	<u>6907</u>	<u>0</u>	<u>-14588</u>	<u>-23433</u>

Uist and Barra Church of Scotland
Statement of Balances
At 31 December 2025

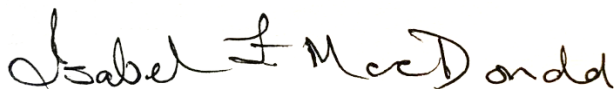
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
<u>Receipts</u>	Note					
Bank & deposit balances brought forward	3	103491	85620	0	189111	212544
Movement in year:						
Excess of Receipts over Payments for the year		-21495	6907	0	-14588	-23433
Bank & deposit balance carried forward		<u>81996</u>	<u>92527</u>	<u>0</u>	<u>174523</u>	<u>189111</u>
<u>Investments at market value</u>						
Church of Scotland Investors Trust		<u>213948</u>	<u>0</u>	<u>0</u>	<u>213948</u>	<u>185446</u>
<u>Assets</u>						
Gift Aid Receivable		<u>1465</u>	<u>0</u>	<u>0</u>	<u>1465</u>	<u>1413</u>
<u>Liabilities</u>						
Cost of repair not yet billed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on : 29.04.2026

For and on behalf of the Kirk Session



Session Clerk




Treasurer
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Uist and Barra Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	79247	107665	129160	0	57752
	<u>79247</u>	<u>107665</u>	<u>129160</u>	<u>0</u>	<u>57752</u>
Restricted funds					
Fabric Fund	25759	11425	4482	0	32702
Howmore	18479	0	0	0	18479
Daliburgh	23408	0	0	0	23408
Thrift Shop	16377	7077	6681	0	16773
Twinning	4645	1768	4292	0	2121
Project Fund	2344	2300	0	0	4644
Education & Mission	6925	0	0	0	6925
Griminish Taigh Ceilidh	1308	0	208	0	1100
Baby and Tots	619	0	0	0	619
Legacy	<u>10000</u>				<u>10000</u>
	<u>109864</u>	<u>22570</u>	<u>15663</u>	<u>0</u>	<u>116771</u>
Endowment funds					
Total funds	<u>189111</u>	<u>130235</u>	<u>144823</u>	<u>0</u>	<u>174523</u>

Purposes of Designated Funds

Fabric Fund: The trustees have set aside funds for the maintenance of the Church property.

Uist and Barra Church of Scotland
Statement of Balances
Notes to the Accounts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)		0	0	0	16008
Gift Aid Donations	55539	0	0	55539	51790
Tax Recovered on Gift Aid Donations	10646	0	0	10646	15874
Ordinary Offerings (Open Plate)	17655	0	0	17655	16070
Other Offerings, Donations etc	5354	9337	0	14691	7228
Collections for third parties	1604	0	0	1604	0
Miscellaneous Income	1891	0	0	1891	3918
Feed In Tarriff	7829	0	0	7829	6372
Shared Costs	0	0	0	0	764
	<u>100518</u>	<u>9337</u>	<u>0</u>	<u>109855</u>	<u>118024</u>
4. Analysis of Activities for Generating Funds					
Buth Bharraigh Sales	353			353	438
Barra Plant Sale	424			424	0
Barra Pews Donation	100			100	0
Thrift Shop		6940		6940	8587
Concert		2925		2925	5446
Miscellaneous	52			52	0
	<u>929</u>	<u>9865</u>	<u>0</u>	<u>10794</u>	<u>14471</u>

Uist and Barra Church of Scotland

Statement of Balances

Notes to the Accounts

5 Analysis of Payments

Costs of generating funds

Investment Managers' fees	0	0	0	0
Thrift Shop				350
Offering envelopes	<u>0</u>	<u>0</u>	<u>0</u>	<u>217</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>567</u>

Charitable activities

Giving to Grow	32422	0	0	32422	53251
Minister's expenses	3291	0	0	3291	6809
Pulpit Supplies	5281	0	0	5281	5001
Organist	1800	0	0	1800	1000
Presbytery Dues	2336	0	0	2336	255
Fabric repairs & maintenance	27769	0	0	27769	60050
Heat and light	13179	0	0	13179	14301
Rates & Insurance	10411	368	0	10779	9034
Other building costs	520	0	0	520	1193
Project Costs	24032	8602	0	32634	9770
Church shared costs	0	0	0	0	1414
Payments to third parties	2173	6681	0	8854	5394
Wider Works	0	0	0	0	396
Other expenses	<u>5946</u>	<u>12</u>	<u>0</u>	<u>5958</u>	<u>4745</u>
	<u>129160</u>	<u>15663</u>	<u>0</u>	<u>144823</u>	<u>172613</u>

Governance costs

Independent examiner's fees	0	0	0	441
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Other payments

Purchase of assets	0	0	0	0
Purchase of investments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Uist and Barra Church of Scotland

Statement of Balances

Notes to the Accounts

6. Minister's Stipend

The parish was vacant and no payments were made.

	2025 £
7 Analysis of Payments to third parties	
Life and Work	368
Thrift Shop donations to community groups	6681
World Day of Prayer	200
Earthquake Appeal	155
Local hospital and air ambulance	230
Food bank	400
Children's Hospice	155
Tear Fund	365
McCabe Educational Trust	300
	<u>8854</u>
 8 Analysis of Miscellaneous Income	
Grants UCVO warm hub	1065
Reimbursed Expenses	826
	<u>1891</u>
 9 Analysis of Collections for third parties	
Life & Works	654
World Day of Prayer	200
Offerings & Myanmar	395
Local hospital and air ambulance	230
Childrens Hospice	125
	<u>1604</u>
 10 Analysis of Other Expenses	
Advertising	192
Telephone	1300
Subscriptions	850
Bookkeeper	1426
Room Hire	285
Retirement gift	110
Bank charges	58
Printing and stationery	97
Leasng costs	1251
Reimbursed expenses	389
	<u>5958</u>

Uist and Barra Church of Scotland

Church Of Scotland Investors Trust Growth Fund

	No of units	Cost	Market Value 31/12/2025
Reserve Fund	5520	2760	37977
General Purpose No 2	1250	625	8600
General Congregational Purposes	18132	67814	124748
Fabric Fund	1893	9995	13024
		<u>81194</u>	<u>184349</u>

Church Of Scotland Investors Trust Deposit Fund

General Congregational Purposes	
Amount deposited	28420
Carinish Church of Scotland (Rev Longmuir)	<u>1179</u>

Statement of Balances

Notes to the Accounts

11 Giving To Grow

During the year £68,352 was requested of which £31,361 had been paid. There is an amount due of £36,991 which is paid in 2026.

- 12** The comparatives for 2024 include the amalgamation of Carinish, Benbecula, Uist and Barra churches. It has not been possible to produce comparatives for the detailed other income and expenditure notes 7 to 10.

13 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 was £32,433 and the maximum stipend in 5th and subsequent years of service was £39,856.

Uist and Barra Church of Scotland

Appendix I

Funds Held On Behalf Of The Congregation By The Church of Scotland and General Trustees

Consolidated Fabric Fund 2025

Opening Balance (transferred) 14015

Income

Dividends received	626	
Interest received	3376	
Church hall rents received	500	
		4502

Expenditure

Administration Costs	320	
		320

Closing Balance 18197

Consolidated Fabric Fund Cap (II)

Opening and Closing Balance 73426

Market Value at 31 December 2025 82801

29599

Schedule prepared from information provided by the Church of Scotland General Trustees - Treasurer's Department. Investments Held at 31st December 2025.