

Uist and Barra Church of Scotland.

OSCR,

Dundee.

Dear Sirs,

2024 Accounts : Uist and Barra Church of Scotland SC002191.

Four Church of Scotland Congregations were united at the beginning of 2025, three ceased to exist in January 2025.

- Barra : SC003980
- South Uist : SC031790
- Carinish : SC016461

The fourth, Benbecula Parish SC002191 has been renamed as Uist and Barra Church of Scotland, retaining the Charity Registration Number: SC002191.

The four sets of Annual Reports and Accounts have been prepared and subjected to external examination.

I have been told that I should submit to you only the Benbecula Accounts because the other three charities ceased to exist in January 2025. I have submitted the annual return online and now enclose the accounts.

I have collated the Trustee Information for the united congregation, these trustees have only been in place since the union took place in January and so do not actually belong to the 2024 Benbecula accounts.

I am not sure what information I should enter. Your advice would be appreciated.

Yours faithfully,

SC 002191 - 2024.1

Benbecula Church of Scotland

(linked with Carinish)



Annual Report for 2024

[for the year-ending 31st Dec 2024]

Congregation No: 432321

**We are registered as a charity in Scotland -
- our charity Registration Number is SC 002191**

[07 April 2024]

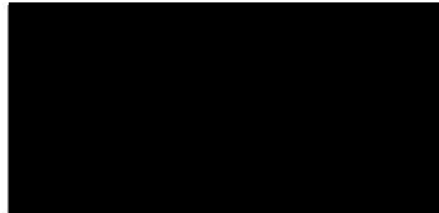
Reference and Administrative Information

Charity Name: Benbecula Church of Scotland

Charity Registration Number: SC 002191

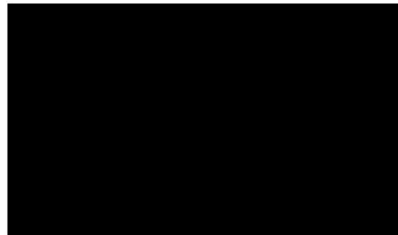
Congregation Reference No: 432321

Session Clerk



Email Address:

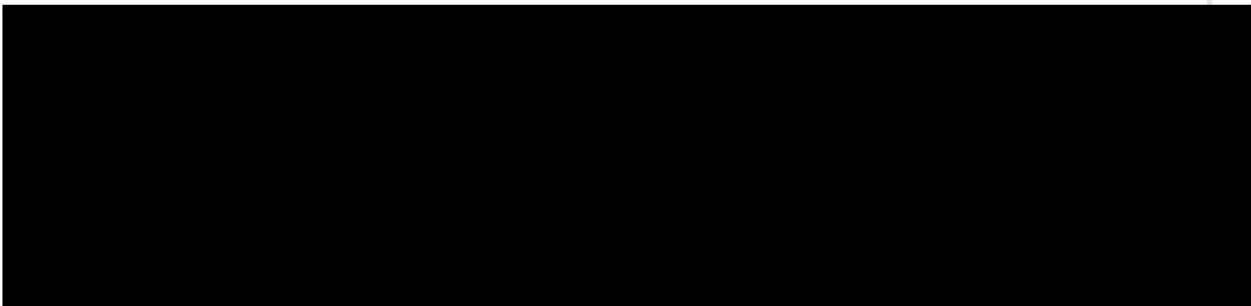
Treasurer



Email Address:

Reference and Administrative Information

Charity Name: Benbecula Church of Scotland



Principal Office-bearers

Minister: vacant

Interim Moderator:

Locum

Session Clerk:

Church Treasurer:

Safeguarding Officer:

Accountant:

Taxnfacts Ltd
Timbuckthree,
9 New Tolsta,
Isle Of Lewis, HS2 0NN

Bankers:

Bank of Scotland,
Balivanich,
Isle of Benbecula HS75LA

Trustees' Annual Report Year ended 31 December 2024 –

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024, this being the final report for Benbecula linked with Carinish, as from 1st January 2025 the congregation enters a union with Barra and South Uist, forming the parish of Uist and Barra. 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 Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, Governance and Management

Governing Document

The Church has been administered in accordance with the terms of the Unitary Constitution since 2023, with all members of the Kirk Session being the charity trustees.

Recruitment and Appointment of 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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Unitary Constitution is, as the name suggests, is a single-court constitution where all congregational functions and activities are overseen by the Kirk Session without an additional court such as a Congregational Board or a Deacons' Court as is required by the Model Constitution.

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/moderator or an elder but may include members (those who are on the Roll of Communicants) and others who are not.

The Unitary Constitution allows the Kirk Session to invite those who may not be elders or members to bring their gifts and expertise to serve in various capacities on relevant committees considering matters such as worship, finance, fabric, mission, or social issues. Voting rights are nevertheless still restricted to those who are members.

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.

Presently committees and groups are Finance Group, Fabric Group, Worship Group Events and Hospitality Group, Pastoral Care Group, Twinning Committee.

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

All recent recordings of services (from Clachan, but usually a repeat of the service from Benbecula) are available at Benbecula and Carinish Church of Scotland YouTube channel or live at 12 noon each Sunday.

We join each Sunday in after church fellowship for refreshments.

Weekly Prayer and Bible Study are held in the vestry each Thursday at 11:00 am.

The warm spaces initiative Failte – Home from Home resumed in November, providing free lunch and fellowship each Wednesday from 1:00-3:00 pm. Details of times, etc. are available in the church weekly intimation sheets, parish newsletters, and on our Facebook Page as well as from elders, parish visitors or any member of the church family.

The church halls are used regularly for church activities as well as by community-based groups and organizations. An hourly charge of £10.00 for the hall and £5.00 for the small hall is charged [towards heating and lighting costs, wear and tear, etc.] for community and similar groups. A discretionary charge of at least £5.00 per hour may apply.

Accordion and Fiddle Club once again use the hall twice monthly throughout the year. Tagsa held their Golden Years/Ri Chèile Ceilidh on the last Friday of the month in the hall.

The administration of the hall's activities, maintenance, etc., is the responsibility of the Events and Hospitality group.

Linkage - Charge of Benbecula linked with Carinish.

The linkage of Benbecula Church of Scotland with Carinish Church of Scotland became official on 21st September, 2014. Under the terms of the linkage both congregations retain their own Kirk Sessions.

Achievements and Performance

1. Worship

Worship of God has been at the heart of our congregational life throughout this past year. Prayer and Bible Study continues Thursday mornings.

1.1 Sunday morning worship

Morning services in Benbecula have taken place at 10 am with services in the linked church at Clachan at 12 noon in order for the preacher to conduct worship in both churches. Joint services are held 4 times a year at communion as well as alternatively on the 5th Sunday of the month, when the service is at 11:00 am.

Attendance averaged 30/35. Most Sunday's only 1 or 2 children have resumed attending Sunday Club. It is difficult to estimate how many people viewed the weekly Youtube online services, although they provided a very wide outreach.

The format of the service was contemporary/traditional with worship songs, prayers and with a children's address when children are present. Door stewards welcomed worshippers. Various members and adherents read the Scripture lesson and the Session Clerk opened each morning service with welcome and intimations. During 2024 several Café Church style services have taken place in the hall with worship taking place in the hall over the winter months to save on heating both hall and church.

Praise was led with music from keyboard and a choir. A mixture of traditional and contemporary praise was used: from *The Church Hymnary 4th Editions*— CH4, *Songs of Fellowship* 1-5, *Mission Praise* 1 & 2 and *Junior Praise* 1 & 2.

During our vacancy our locum leads services twice each month and further preaching schedules are planned in consultation with locum and Session clerks and Interim Moderator. We are fortunate to have several local retired ministers to call on as well as elders willing to lead services. Representatives of Open Doors and Christians against Poverty also led services. Summer Songs of Praise service was held in August on the Sunday following the Flower Festival. A Back to School with God service using Scripture materials was held in September. CrossReach Sunday was marked with a special service.

1.2 Thursday Bible Study

Bible study and prayer meeting met weekly on Thursday mornings. Numbers attending average of 6. During 2024 we studied the books of Romans and Daniel plus a study of Extraordinary Women of the Bible and praying for our church, community and world, especially the work of Open Doors.

1.3 Christmas and Easter Worship

We marked Christmas and Easter with special worship services on Christmas Eve and a Good Friday evening service was held. Members of the congregation participated in the Christmas Christingle service.

1.4 Celebration of Holy Communion

Four joint communion services are held alternately in Benbecula (February and August in 2024) and Carinish (May and October in 2024). Home communions are held for the housebound.

1.5 Ecumenical Services

An informal service to mark the Week of Prayer for Christian Unity in January was held in the church hall with St Mary's Catholic church.

World Day of Prayer was hosted by us in March 2024 with members of St Mary's Catholic Church and the Free Church taking part.

Members of the church attended a SCIAF Ecumenical Stations of the Cross Service in St Mary's Catholic Church.

A joint service (Church of Scotland, Roman Catholic and Free Church with members of the uniformed Services) was held at Benbecula War Memorial for Remembrance Day in November 2024.

Our annual Community Carol Service in Balivanich Primary School took place in December with Church of Scotland, Roman Catholic and Free Church participating.

1.6 World and National Mission

Our **Harvest Thanksgiving** service in November 2024 focused on the work of **Tear Fund's** Emergency Humanitarian Appeal for the Middle East and donations were made to Tear Fund and the local Food Bank.

We continue our close connections with our twinned congregation in Chuka, Kenya. At least one future visit to Chuka is planned for 2025. We continue to keep in touch through WhatsApp chats, Facebook and watching each other's live streamed services.

Several members support the Rev Carl School in Chuka through paying the salaries of two teachers and the cook.

1.7 Clèir Elean Í (Highlands and Hebrides) Presbytery

Our small Uist Presbytery ceased to be at the end of 2023 and was incorporated into the new much bigger presbytery of **Clèir Elean Í** as of the 1st January 2024.

From June 2024 a number of meetings were held with members of CEI and the Kirk Sessions of all Uist and Barra churches of Scotland. In December 2024 the congregations of Carinish, Benbecula, Howmore, Daliburgh and Barra voted to unite as the parish of Uist & Barra Church of Scotland with an allocation of the equivalent of two full time ministers of word and sacrament (although one position might be divided to form a team ministry.)

2. Church Groups and Activities

The **Sunday Club** (primary) continued throughout 2024 with much depleted numbers averaging 2 children attending only occasionally.

After-church fellowship continues each week and is much enjoyed by all who attend.

Manse fellowship met on alternate Sunday evenings with singing, prayer and a "cuppa" were well attended

Hospitality team organized an afternoon tea in May and the annual Flower Festival in August, the proceeds of which this year went to the work of Open Doors.

Griminish Taigh Ceilidh again organized ta warm spaces drop in "Failte – Home from Home". Fewer attended these lunches and they were discontinued being replaced with occasional GTC afternoon meetings for Chat & Cuppa.

A Prayer and Bible study group met weekly on Thursday mornings.

The **Congregational Newsletter** was published once in 2024 at Christmas. Paper copies were delivered or posted to those who did not use email.

We took part in the **Blythwood Shoe Box appeal** filling 18 boxes which were sent to vulnerable people in Eastern Europe.

Safeguarding – to ensure the protection of children and other vulnerable members, all involved in working with them in any way undergo training. A Trustee Safeguarding refresher training was delivered in May. The revised Safeguarding Handbook is available on the Church of Scotland website.

Purple Club – The Purple Club meets bi-monthly and provides mutual support to ladies who have lost their husbands.

Property - CHURCH

Due to the extending area of damp on the East Church wall and the ongoing water penetration in the front porch the Church of Scotland Trustees have been contacted to enquire about grant assistance to have the necessary repairs done. The Head of Buildings and Projects is involved but all the attempts to obtain a recent survey have failed. It is hoped that once a Presbytery Buildings Officer is appointed this will be remedied. There are also recent signs of dampness on the north wall of the Church.

WIND TURBINE – We maintain a wind turbine to provide electricity to hall and background heating in the church. This helps uphold a Net Zero role in reducing the Church's overall greenhouse gas emissions. . The wind turbine was out of commission for several months, reportedly due to a lightning strike and it was decided to replace the motor. The previous 2 Feed In Tariff Payments had been £8000 and £6000. We continue to tithe 10% of the income for good causes and a further 10% is set aside for maintenance of the turbine

3. Membership

We lost 2 members through death. We have a current membership roll of 57 members, 67 adherents and 4 children associated with the congregation.

4. Baptisms, weddings and funerals

During 2024 there were no weddings or baptisms. There were 4 funerals.



Benbecula Church of Scotland,
(linked with Carinish)



RECEIPTS AND PAYMENTS ACCOUNTS

[for the year-ending 31st Dec 2024]

Congregation No: 432321

We are registered as a charity in Scotland -

**- our charity Registration Number is SC
002191**

[22March 2025]

Treasurer's Report

Financial Review for 2024

Our principal source of income continues to be regular giving through monthly/weekly offerings by Standing Order, bank transfer, WFO envelopes, open plate and other donations. The giving is enhanced by Gift Aid tax repayment (where individuals have completed a Gift Aid declaration form) and the Gift Aid Small Donations Scheme top up which is available on individual giving in cash up to £30 or from open plate cash donations. We are grateful for the generous committed giving of our church family and continue to give thanks for God's goodness to us and for His provision.

We were pleased to receive refunds from Scottish Water and SSE. The tax recovered on Gift Aided donations in the accounts was for the last three months of 2023. The 2024 tax recovered was claimed in January 2025. Another factor to consider when looking at the receipts for the year is that we did not hold a Giving Day in 2024. We cannot ignore the impact that the rising cost of living is having on members of the church family.

The wind turbine brought in revenue of £6372.25 in September from the Feed In Tariff. Unfortunately, a refurbishment was required in October and two payments of £8698.75 one in October 2024 and one in January 2025 were made. The second payment on completion of the work.

Currently we are in a phase of moving towards being one church, namely Uist and Barra Church of Scotland and in the process of amalgamating the accounts.

NOTE:

It has been brought to our attention that the following funds are held on our behalf in Edinburgh: £26,421 in a Capital Account and

£ 1,867 in a revenue account held by the General Trustees.

We have only been made aware of these funds so they are not included in the accounts.

Independent Examiner's Report to the Trustees of Benbecula Church Of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 3 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.

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.

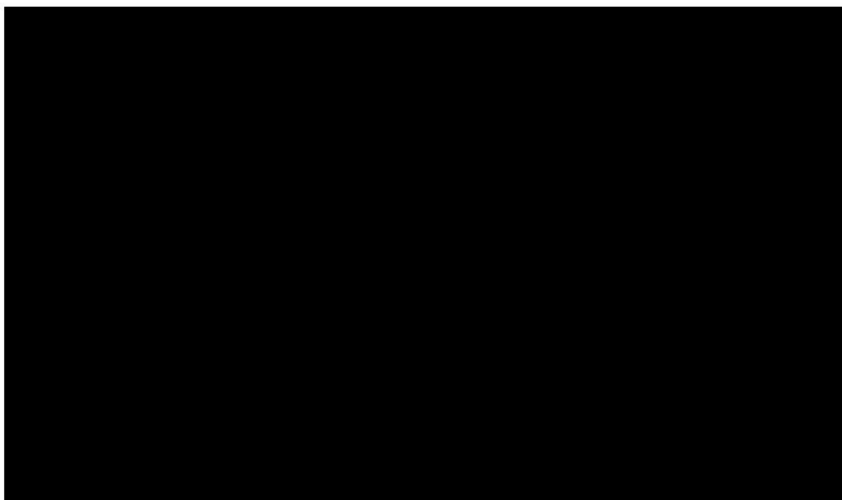
Basis of independent examiner's statement

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.



Benbecula Church Of Scotland
Receipts and Payments Account
Year ended 31 December 2024

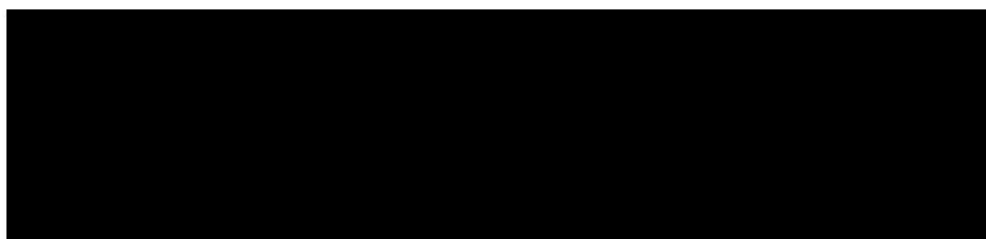
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<u>Receipts</u>	Note					
Donations	3	42035	67	0	42102	66625
Legacies		0	0	0	0	0
Activities for Generating Funds		0	0	0	0	0
Bank & Deposit interest		0	0	0	0	0
Investment income		0	0	0	0	0
		<u>42035</u>	<u>67</u>	<u>0</u>	<u>42102</u>	<u>66625</u>
Rental of premises		240	0	0	240	0
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Other Receipts		0	0	0	0	0
		<u>42275</u>	<u>67</u>	<u>0</u>	<u>42342</u>	<u>66625</u>
<u>Total Receipts</u>						
<u>Payments</u>	4					
Cost of generating funds		0	0	0	0	0
Charitable Giving		51942	0	0	51942	43584
Governance costs		210	0	0	210	0
		<u>52152</u>	<u>0</u>	<u>0</u>	<u>52152</u>	<u>43584</u>
<u>Total Payments</u>						
Excess of Receipts over Payments for the year before transfers		-9877	67	0	-9810	23041
Transfers						
Excess of Receipts over Payments for the year		<u>-9877</u>	<u>67</u>	<u>0</u>	<u>-9810</u>	<u>23041</u>

Benbecula Church Of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<u>Receipts</u>	Note					
Bank & deposit balances brought forward	3	33716	1860	0	35576	12535
Movement in year:						
Excess of Receipts over Payments for the year		-9877	67	0	-9810	23041
Bank & deposit balance carried forward		<u>23839</u>	<u>1927</u>	<u>0</u>	<u>25766</u>	<u>35576</u>
<u>Investments at market value</u>						
Church of Scotland Investors Trust		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assets</u>						
Gift Aid Receivable		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1331</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 :

For and on behalf of the Kirk Session and Financial Board



Benbecula Church Of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year there were no trustees expenses

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	22869	39706	51404		11171
Education and Mission	6420	505	0		6925
Twinning	2581	2064	0		4645
Fabric	1846	0	748		1098
	<u>33716</u>	<u>42275</u>	<u>52152</u>	<u>0</u>	<u>23839</u>
Restricted funds					
Grimish Taigh Ceilidh	1241	67	0		1308
Baby and Tots	619	0	0		619
Endowment funds					
Total funds	<u>35576</u>	<u>42342</u>	<u>52152</u>	<u>0</u>	<u>25766</u>

Purposes of Designated Funds

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

Benbecula Church Of Scotland

Statement of Balances

Notes to the Accounts

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Receipts					
WFO Scheme (non Gift Aid)	1458	0	0	1458	2671
Gift Aid Donations	19082	0	0	19082	18870
Tax Recovered on Gift Aid Donations	1234	0	0	1234	6109
Ordinary Offerings (Open Plate)	8512	67	0	8579	4465
Other Offerings, Donations etc	695	0	0	695	13910
Miscellaneous Income	3918	0	0	3918	12591
Feed In Tarriff	6372	0	0	6372	7125
Shared Costs	764	0	0	764	884
	<u>42035</u>	<u>67</u>	<u>0</u>	<u>42102</u>	<u>66625</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Ministries & Locum allocation *	24783	0	0	24783	20129
Minister's expenses	2046	0	0	2046	1597
Organist	1000	0	0	1000	1920
Fabric repairs & maintenance	1168	0	0	1168	1702
Heat, light and water	3768	0	0	3768	2131
Insurance	2217	0	0	2217	2109
Equipment	0	0	0	0	395
Collections for third parties	4898	0	0	4898	12271
Publicity & Fund Raising	0	0	0	0	106
Printing, stationery and postage	1418	0	0	1418	841
Turbine costs	9770	0	0	9770	0
Other expenses	874	0	0	874	383
	<u>51942</u>	<u>0</u>	<u>0</u>	<u>51942</u>	<u>43584</u>
* Includes pulpit supply & presbytery dues					
Governance costs					
Independent examiner's fees	210	0	0	210	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Benbecula Church Of Scotland

Statement of Balances

Notes to the Accounts

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.

	2024 £	2023 £
6. Collections for Third Parties		
Life and Work	808	711
Outreach	0	4068
Twinning	2780	6292
Other	1310	1200
	<u>4898</u>	<u>12271</u>