

Unaudited Financial Statements for the 12 Months ended 31st December 2025
For
Kilmuir & Stenscholl Church

Kilmuir & Stenscholl Church

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For the 12 Months ended 31 December 2025**

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Kilmuir & Stenscholl Church (Registered number: SC014072)

Reference and Administrative Information

Charity Name: Kilmuir and Stenscholl Church of Scotland

Charity Registration Number: SC014072

Congregation Reference Number: 422319

Contact Address: Donald MacDonald
Glaic a' Lochain
3 Glasphein
Staffin
Isle of Skye
IV51 9JZ

The Minister and all elders and members of the Congregational Board are Trustees

Parish Minister:

Rev. Beckie Bartocho

Elders:

Angus Ross, Donald MacDonald, Calum Munro.

Congregational Board:

Rev. Beckie Bartocho, Angus Ross, Calum Munro, Sylvia Porter, Dòmhnall Alasdair MacDonald and Donald MacDonald.

Safeguarding Co-ordinator: Angus Ross (new appointment pending)

Principal Office Bearers

Parish Minister	Rev. Beckie Bartocho
Session Clerk	Donald MacDonald
Clerk to the Board	Angus Ross
Church Treasurer	Donald MacDonald

Bankers

Bank of Scotland
Sommerled Square
Portree
Isle of Skye
IV51 9EH

Trustee's Annual Report
Kilmuir & Stenscholl Church (Registered number: SC014072)
Year ended 31 December 2025

Structure, Governance and Management

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board and the Kirk Session are chaired by the Minister and meet as necessary in the course of the year.

Objectives and Activities

General

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.

Kilmuir & Stenscholl Church

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the 12 months Ending 31 December 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	31/12/2025 Total Funds £	31/12/2024 Total Funds £
INCOMING RESOURCES					
Incoming Resources from generated funds					
Rental Income		15,117	0	15,117	23,908
Incoming resources from charitable activities					
Donations		23,189	80	23,269	19,275
Grants		0	0	0	3,193
Total incoming resources		38,306	80	38,386	46,376
RESOURCES EXPENDED					
Cost of generating funds		58		58	136
Charitable activities		48,725		48,725	42,497
Governance costs		270		270	270
Total resources expended		49,052	0	49,052	42,903
NET INCOME/(EXPENDITURE) FOR THE YEAR		(10,746)	80	(10,666)	3,473
RECONCILIATION OF FUNDS					
Total funds brought forward		29,342	19,409	48,752	45,278
TOTAL FUNDS CARRIED FORWARD		18,596	19,489	38,086	48,752

The notes form part of these financial statements

Kilmuir & Stenscholl Church

Balance Sheet
At 31 December 2025

FIXED ASSETS				
Tangible Assets	0	0	0	0
CURRENT ASSETS				
Debtors	0	0	0	0
Cash in Bank - Fabric Fund - 053	11,024	0	11,024	18,026
Cash in Bank - General Fund - 934	7,572	0	7,572	11,316
Cash in Bank - N02 a/c - 061	0	19,489	19,489	19,409
Cash	0	0	0	0
	<u>18,596</u>	<u>19,489</u>	<u>38,086</u>	<u>48,752</u>
CREDITORS				
Amounts falling due within one year	0	0	0	0
NET CURRENT ASSETS	<u>18,596</u>	<u>19,489</u>	<u>38,086</u>	<u>48,752</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>18,596</u>	<u>19,489</u>	<u>38,086</u>	<u>48,752</u>
NET ASSETS	<u>18,596</u>	<u>19,489</u>	<u>38,086</u>	<u>48,752</u>
FUNDS				
Unrestricted funds			18,596	29,342
Restricted funds			19,489	19,409
TOTAL FUNDS			<u>38,086</u>	<u>48,752</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year to December 2025.


The members have not required the charitable company to obtain an audit of its financial statements for the year to December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the companies Act 2006 and
- Preparing of financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 27/03/2026 and were signed on its behalf by:

.....Trustee

The notes form part of these financial statements

Kilmuir & Stenscholl Church

Notes to the Financial Statements For the 12 Months to 31 December 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is specified as restricted or unrestricted and is included in the SOFA in the period in which the charity is entitled to its receipt and when the amount can be measured with reasonable certainty.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when entitlement becomes unconditional.

Voluntary income includes donations, grants which provide core funding or are of a general nature. Donated services and facilities are recorded as they are received and are recognised in the SOFA when a reliable measurement can be made of their value.

Income from charitable activities includes grants for the provision of goods or services to beneficiaries, including fees and income raised from activities carried out in furtherance of charitable objectives.

Resources expended

Expenditure is accounted for on an expended 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.

Costs of generating funds comprise the costs associated with attracting voluntary income with the exclusion of those costs associated with delivering or supporting the provision of goods and services in furtherance of the charity's objects.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity includes accountancy fees.

The Charity is not VAT registered and therefore costs include the irrecoverable element of VAT with the expenditure to which it relates.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 25% straight line and 15% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by a donor or when funds are raised for particular restricted purposes.

Grants received towards fixed assets, once fully expended in accordance with the terms and conditions imposed, are held as designated funds in order to track the net book value of the related assets.

Further explanation of the purpose of each fund is included in the notes to the financial statements.

Kilmuir & Stenscholl Church

**Notes to the Financial Statements – continued
For the 12 Months Ended 31 December 2025**

1 TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

Trustee's that received remunerations or reimbursement of expenses during the year.	£
Donald MacDonald - Jewsons invoice	101.22
Domhnall A MacDonald - Manse rates	2082.57
No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.	

2 DONATED SERVICES

No Donated Services were received in the period

3 MOVEMENT IN FUNDS

	31/12/2024	Net Movement in funds	At 31/12/2025
	£	£	£
Unrestricted funds			
General fund	(3,788)	(3,644)	(7,432)
Designated Fabric Fund	33,130	(7,102)	26,028
	29,342	(10,746)	18,596
Restricted funds			
Staffin Church Refurbishment	18,884	80	18,964
Messy Church (General Fund)	525		525
	19,409	80	19,489
TOTAL FUNDS	48,752	(10,666)	38,086

Annual Stipends

Paid up to date


Kilmuir & Stenscholl Church

Detailed Statement of Financial Activities
For the 12 Months Ended 31 December 2025

	Fabric Fund 12 months to 31/12/2025 £	General Fund 12 months to 31/12/2025 £	Staffin Church Refurbishment 12 months to 31/12/2025 £	Messy Church 12 months to 31/12/2025 £	TOTAL 12 months to 31/12/2025 £	TOTAL 12 months to 31/12/2024 £
INCOMING RESOURCES						
Incoming Resources from generated funds						
Rental of Premises		15,117			15,117	23,908
	0	15,117	0	0	15,117	23,908
Incoming resources from charitable activities						
Donations	5,455	17,734	80		23,269	19,275
Grants						3,193
	5,455	17,734	80	0	23,269	22,468
Total incoming resources	5,455	32,851	80	0	38,386	46,376
RESOURCES EXPENDED						
Costs of generating funds						
Offering Envelopes		58			58	136
	0	58	0	0	58	136
Charitable activities						
Ministry and Mission Stipend		23,232			23,232	16,415
Presbytery Dues		639			639	381
Water		0			0	0
Council Tax - Manse		2,083			2,083	0
Phone		0			0	0
Hire of Hall		0			0	0
Pulpit Supply		923			923	0
Travel Expenses		1,207			1,207	3,761
Fabric Repairs and Maintenance	12,557				12,557	100
Professional Fees					0	0
Electricity		4,823			4,823	19,036
Insurance		2,702			2,702	2,355
Donations out - Compassion		384			384	352
Books		0			0	0
Bank Charges		0			0	0
Other Expenses		174			174	97
	12,557	36,167	0	0	48,724	42,497
Governance costs						
Accountancy		270			270	270
Total resources expended	12,557	36,495	0	0	49,052	42,903
Net (expenditure)/income	(7,102)	(3,644)	80	0	(10,666)	3,473

27/03/2026

The financial statements were approved by the Minister on and are signed by:



Minister

This page does not form part of the statutory financial statement's

Appendix

**FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION**

422319 Kilmuir & Stenscholl

Consolidated Fabric Fund

CAPTIAL ACCOUNT **2025**
£

Credit Balances held at 31 December at cost -

Market value of balances at 31 December -

REVENUE ACCOUNT

Credit balance at 31 December **25,149.62**

TEMPORARY ACCOUNT

Credit balance at 31 December -

Individual Fund

Purpose:

EXPENDABLE **2025**
£

Credit Balances held at 31 December at cost -

Market value of balances at 31 December -

PERMANENT ENDOWMENT

Credit Balances held at 31 December at cost -

Market value of balances at 31 December -

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From: 01/01/2025 To 31/12/2025

CHURCH OF SCOTLAND - GENERAL TRUSTEES

422319 Kilmuir & Stenscholl

50 Consol. Fabric Fund - Rev

Date	Transaction	Account	Debit	Credit
		OPENING BALANCE:		23,022.03
08/01/2025	MACDONALD/O DRISCEOIL - JANUARY RENT	Rent Received - Trustees	-	400.00
10/02/2025	MACDONALD/O DRISCEOIL - FEBRUARY RENT	Rent Received - Trustees	-	400.00
15/02/2025	INTEREST Q/E 31/12/2024	Revenue Interest	-	246.48
10/03/2025	MACDONALD/O DRISCEOIL - MARCH RENT	Rent Received - Trustees	-	400.00
10/04/2025	MACDONALD/O DRISCEOIL - APRIL RENT	Rent Received - Trustees	-	400.00
15/05/2025	INTEREST Q/E 31/03/2025	Revenue Interest	-	271.05
15/08/2025	INTEREST Q/E 30/06/2025	Revenue Interest	-	271.16
15/11/2025	INTEREST Q/E 30/09/2025	Revenue Interest	-	258.90
19/11/2025	ALLOCATION OF SUPPORT COSTS 2025	Allocation of Support Costs	520.00	-
		TRANSACTIONS:	520.00	2,647.59
		CLOSING BALANCE:		25,149.62

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