

**REGISTERED CHARITY NUMBER: SC000753**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

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

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

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for the Year Ended 31 December 2023**

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## **MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

### **Report of the Trustees for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### Report of the Trustees for the Year Ended 31 December 2023

#### OBJECTIVES AND ACTIVITIES

##### List of Services

###### Sunday @ 11am

Family worship with Kingdom Minis (Crèche 1-2 years), Kingdom Tots (3-4 years) Kingdom Kids (Primary school) and Impact Youth Group. This service is live-streamed.  
(Tea and coffee are served after the morning service.)

###### Sunday @ 5.45-6.15pm

Pre-service prayer meeting open to all.

###### Sunday @ 6.30pm

Evening service. A more informal service with contemporary praise and worship.

###### Sunday 8.30-10.00pm - After Fellowships

A time for people to come together in worship and thanksgiving to God. Bi-monthly.

##### Midweek Meetings:

Monday 7.30-9.30pm (monthly)

Worship Team practice.

Tuesday Morning 10.00am-12noon.

Informal Ladies Bible Study for women from our own church and others.

Wednesday @ 7.30pm Midweek Prayer Meeting.

A time of worship, God's word, and prayer. Warm welcome to all.

Thursday Morning 10am-12noon. Little Stars

Parent and Toddler Group held in the sanctuary.

Thursday Evening 7.30-9.30pm. Impact Youth Club @ The Shed.

Midweek drop in Youth Club for P7 youth and above. (Sports, games, tuck shop, etc.)

Thursdays @ 7.30-9.30pm

Bi-monthly meeting for men (ManUP) and women (Rooted) for friendship and fellowship.

Friday Evening 8pm 'till Late - Revival Prayer Meeting

Last Friday of the month.

Saturday Morning 9.00-10.30am. MFM (Martin's For Men).

A 4-6 weekly informal meeting for men to meet and have fellowship over breakfast. (Suspended due to Covid)

Saturday Morning 10am-12noon (Monthly Meeting). Who let the Coves out?

Men (Dads, Grandpas, Male Guardians) and Toddler Group.

Young at Heart Lunch Club.

Meets every 6-8 weeks in a local hotel. Informal time of friendship and fellowship.

Saturday evening 7.30-10.00pm (fortnightly)

Deeper - Youth-focussed worship

##### Communion

Over the year we have two main Communion weekends and two informal Communion Sundays. Our main Communion weekends provide us with the opportunity of welcoming new members into our Church as part of our Church family.

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### Report of the Trustees for the Year Ended 31 December 2023

#### ACHIEVEMENT AND PERFORMANCE

##### Report from Rev Tommy MacNeil

As I begin this year's report allow me to be honest with you. There are times as your minister that I think to myself, *'That's enough work and development for now. Let's stop and camp for a little while'*. You may agree! But here's the thing. The work and witness of Martin's Memorial is not my work and it's not your work. It's Christ's work. The fact is my main role as your pastor and leader is to keep in step with the Spirit and to remain on time with God's plans and purposes. At the end of another year, I can say wholeheartedly that we are in step, and we are on time. Praise be to God!

The fact that we as a church are constantly on the move and developing our work should not be a surprise to us. This reflects who God is and how God works. One of the most amazing truths about the universe that God created is that when He said, *'Let there be light'* He called everything into being, and having called for light and life to come, He didn't tell it to stop and so our universe continues to expand as ever more powerful telescopes reveal. Our God as creator is truly remarkable. He put the stars in place and gave names to each one. The heaven of heavens cannot contain Him.

Back to earth, creation not only reveals the greatness of God, creation reveals the will and ways of God. Especially in relation to His Kingdom purposes. Isaiah 9:7 *'Of the increase of the government (Kingdom rule) and peace there will be no end....The zeal of the Lord Almighty will accomplish this'*. Many of the parables of Jesus speak of the increasing influence of God's Kingdom on earth (yeast, mustard seed, etc). This helps explain why we as a church continue to grow and develop. As a church our heart is to seek first the Kingdom of God and His righteousness. The fruit of this being lived out is that as with creation, then so with His church. His Kingdom purposes will continue to grow and advance.

So, what increase have we witnessed in the last twelve months?

- We've relaunched our Young Adults ministry, launched a new women's ministry - Rooted, and a new men's ministry - ManUP! All thanks to Donna in her role.
- We've developed a new service to bless our service users and serve our community 'The Shed Cafe'. We're on the verge of celebrating The Shed's 10th anniversary.
- Our Safe Families Western Isles team have developed into Uist.
- Matthew has transitioned to become Youth Pastor of Martin's Memorial and Youth and Schools Manager of The Shed Project.
- Awakening Youth Conference is going national as we head to Perth. Part of the weekend is going to be launching Awakening Youth Ministries, a new national ministry to connect with and disciple young people throughout Scotland. - We're on the verge of having completed plans for The Barn Project - A new community space and kitchen to help us serve our community better.
- I'm now involved in a senior leadership role within the Church of Scotland as we look to God to lead and direct us to a better and brighter future.

It's amazing to reflect on all that God has done and is doing! Returning to the principle I highlighted earlier - just as with creation, God is the initiator of **all** of the work we are doing. Yes, I'm busy, yes, we're busy as a church, BUT God is the author of the work, and He promises to be faithful and to provide everything we need (body, mind, soul, finance, etc.).

In conclusion, allow me to appeal to a hero of the faith for many of us - William Booth, the founder of the Salvation Army. Born in 1829 and on coming to faith he determined to give the rest of his life and all he had to reaching those in poverty - spiritually, financially, morally, physically and emotionally. He started the work of the Salvation Army in 1865 and gave himself tirelessly to those who were without God and without hope. He gave his last public message on May 9, 1912, when at the age of 83 with rapidly failing health he gave this charge: *"While women weep as they do now, I'll fight; while little children go hungry as they do now, I'll fight; while men go to prison, in and out, in and out, as they do now, I'll fight; while there is a drunkard left, while there is a poor lost girl on the streets, while there remains one dark soul without the light of God, I'll fight--I'll fight to the very end!"* Three months later on August 20, 1912, "General" William Booth was promoted to eternity.

I know this brings alive the heart you and I have for Christ's work. So, as we reflect on another remarkable year in the life, witness, and work of Martin's Memorial and The Shed Project, allow me to invite you to ask God to say over us again, 'let there be light'. So that our love for God, one another, and our neighbour will grow and expand, and we'll make more space for Christ's Kingdom to come still more.

Yours in Christ's service

Minister of Martin's Memorial Church of Scotland, Stornoway

## **MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **FINANCIAL REVIEW**

##### **Review of the year**

Weekly offerings from the congregation form the principal source of income. This increased by £370 (2022 - £1,867 decrease) from £137,958 in 2022 to £138,328 in 2023.

Tax recovered on Gift Aid continues to be a vital contribution to income with a total of £49,190 of tax reclaimed in the year, an increase of £8,741 from 2022. The Gift Aid scheme continues to be actively promoted across the congregation.

Other groups and projects continue to be well supported financially by the congregation.

Expenditure in the Unrestricted General Fund increased from £168,513 in 2022 to £193,257 in 2023.

The deficit for the year (after inter-fund transfers) in the Unrestricted General Fund is £1,249 (2022 - £799 surplus).

The accounts show a closing unrestricted reserve balance of £86,094 (2022 - 87,343) as at 31 December 2023.

Fundraising continued for the "Future Projects Fund" during the year, with a cash balance of £375,456 (2022 - £324,114) held at the year end.

##### **Reserves policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds, which would approximate to £70,000 and General Fund balance is in line with this.

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### Report of the Trustees for the Year Ended 31 December 2023

#### FUTURE PLANS

- We will progress with our plans for The Barn Project. This ambitious capital project will provide a new community space and a new community kitchen to help us better serve our community.
- We will consolidate and develop as required our staff team in the church and in The Shed Project. (We currently have 22 staff.)
- Through our Ministry Support Worker, we will develop staff support and staff training for both the church and The Shed.
- We will develop the Awakening Youth Conference from being a local to a national youth event. (First national conference to be held in Perth, March 24.)
- We will launch Awakening Youth Ministries which will be a national ministry to support, encourage, and disciple young people. It will have a local, regional, and national focus.
- We will continue to develop ManUP men's ministry with the launch of prayer triplets to encourage growth, relationally and spiritually.
- We will develop Rooted Women's Ministry and look at the possibility of running a women's conference.
- We will continue to review and reflect on our outreach as a church and consider the relaunch of our Street Outreach.
- We will continue to support the development and growth of Safe Families Western Isles and will aim to develop the service into the Uists and Barra.
- We will support our Intergenerational Work and in partnership with the local authority will consider ongoing growth and development of the service.
- We will aim to provide another conference day to support and encourage our Office Bearers.
- We will continue to work in partnership with CNES and NHS Western Isles and other agencies so we can look at ways of better serving our community.
- We will continue to support and resource as required our minister as he serves our national church through his role as Convener of the Faith Action Programme Leadership Team.

*And whatever you do, whether in word or deed, do it all in the name of the Lord Jesus,  
giving thanks to God the Father through him.  
Colossians 3v17*

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Congregation has a Kirk Session and Deacons' Court which operates in terms of the practice and usage of the former United Free Church of Scotland as carried forward into the law and practice of the Church of Scotland, as a result of the union of the United Free Church of Scotland and the Church of Scotland in 1929.

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### Report of the Trustees for the Year Ended 31 December 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and Appointment of Trustees and Organisational Structure

Members of the Kirk Session and the Deacons' Court 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 Kirk Session, which meets approximately six times a year, is responsible for the spiritual affairs within the church.

The Deacons' Court is composed of the Minister and all Elders together with Deacons elected by, and from communicant members of the congregation, appointed for life and ordained by the Kirk Session as regulated by Act X, 1932. Their number is determined by the Kirk Session and the Court meets approximately eight times in a year. The Minister presides when present but the Court chooses one of its own number to preside if the Minister is absent. The Chairman has a casting vote only, may not move motions, but may introduce business and speak to it. The Court elects a Clerk and a Treasurer from its own members. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

The Court is answerable to Presbytery for censurable or illegal actions.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees also have a 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 trustees are very aware of their Safeguarding responsibilities. Elders are required to undertake Safeguarding Training. The Kirk Session has appointed a Safeguarding Panel whose members are [REDACTED] (Minister), [REDACTED] (Session Clerk), [REDACTED] (Safeguarding Contact for the Kirk Session) and [REDACTED] and [REDACTED] (Safeguarding Co-ordinators). [REDACTED] is Convenor of the Panel.

The trustees have the following individuals recorded as MIDAS-qualified minibs drivers: [REDACTED]

[REDACTED] (Elder) is responsible for monitoring fire safety procedures.

The trustees are continuing to undertake the provision of ongoing training in First Aid and Food Hygiene. They are doing so in partnership with the General Trustees of the Church of Scotland.

##### The Shed Project (SCIO)

On 29 October 2021, The Shed became a charity recognised in its own right, officially called The Shed Project (SCIO), charity number SC051365. Martin's Memorial Church of Scotland retains ownership of the building known as The Shed.

Under its constitution, a minimum of three trustees of The Shed Project (SCIO) must be Office Bearers of Martin's Memorial Church of Scotland.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC000753

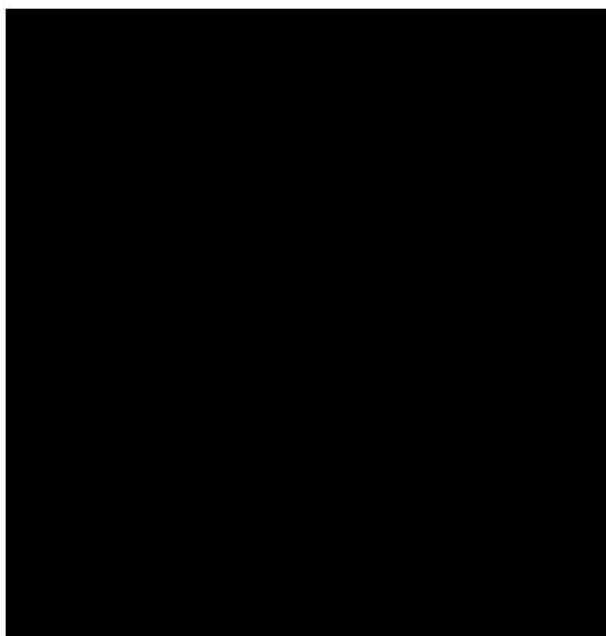


**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**Principal address**

11 Francis Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2NB



**Independent Examiner**

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

**Congregation Reference Number**  
442348

**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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### **Report of the Trustees for the Year Ended 31 December 2023**

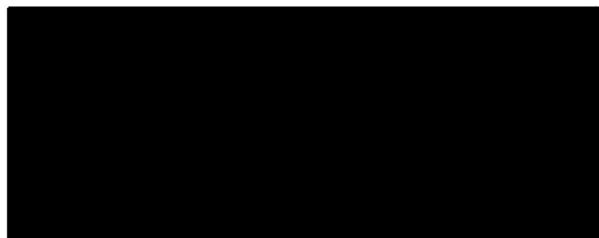
#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which 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 Charity 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 27 March 2024 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Martin's Memorial Church of Scotland**

I report on the accounts for the year ended 31 December 2023 set out on pages ten to twenty four.

**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.

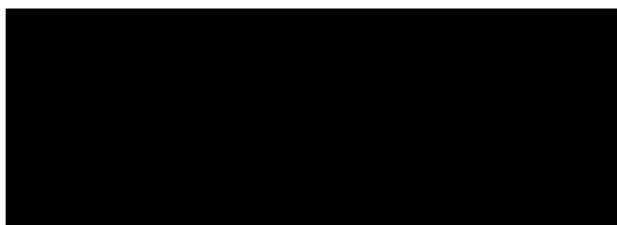
**Independent examiner's statement**

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.



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

27 March 2024

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	176,517	122,861	-	299,378	264,962
<b>Charitable activities</b>	5					
Charitable activities		-	-	-	-	21,000
Other trading activities	3	15,755	-	-	15,755	1,271
Investment income	4	<u>2,138</u>	<u>8,242</u>	<u>-</u>	<u>10,380</u>	<u>306</u>
<b>Total</b>		<u>194,410</u>	<u>131,103</u>	<u>-</u>	<u>325,513</u>	<u>287,539</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	6					
Charitable activities		181,357	67,237	-	248,594	216,108
Staffing costs		<u>14,302</u>	<u>19,325</u>	<u>-</u>	<u>33,627</u>	<u>40,451</u>
<b>Total</b>		<u>195,659</u>	<u>86,562</u>	<u>-</u>	<u>282,221</u>	<u>256,559</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,249)	44,541	-	43,292	30,980
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>87,477</u>	<u>654,365</u>	<u>1,628</u>	<u>743,470</u>	<u>712,490</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>86,228</u>	<u>698,906</u>	<u>1,628</u>	<u>786,762</u>	<u>743,470</u>

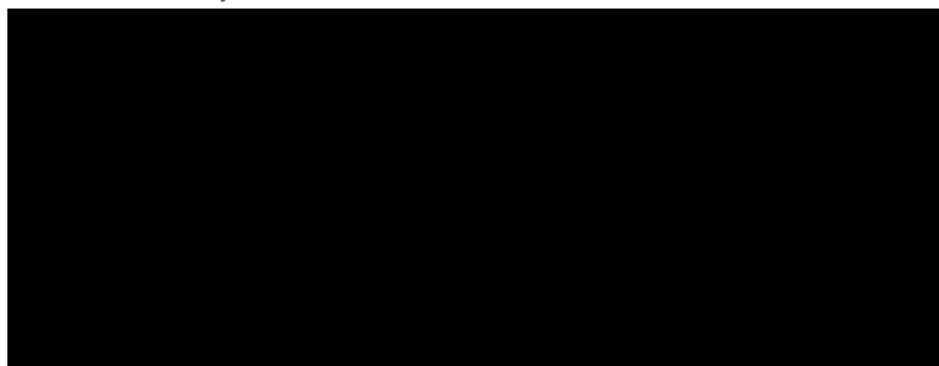
The notes form part of these financial statements

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	14	-	344,044	-	344,044	350,844
<b>CURRENT ASSETS</b>						
Debtors	15	1,381	-	-	1,381	3,400
Cash at bank		<u>89,195</u>	<u>379,862</u>	<u>1,628</u>	<u>470,685</u>	<u>415,486</u>
		90,576	379,862	1,628	472,066	418,886
<b>CREDITORS</b>						
Amounts falling due within one year	16	<u>(4,348)</u>	<u>-</u>	<u>-</u>	<u>(4,348)</u>	<u>(1,260)</u>
<b>NET CURRENT ASSETS</b>		<u>86,228</u>	<u>379,862</u>	<u>1,628</u>	<u>467,718</u>	<u>417,626</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		86,228	723,906	1,628	811,762	768,470
<b>CREDITORS</b>						
Amounts falling due after more than one year	17	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
<b>NET ASSETS</b>		<u>86,228</u>	<u>698,906</u>	<u>1,628</u>	<u>786,762</u>	<u>743,470</u>
<b>FUNDS</b>	19					
Unrestricted funds					86,228	87,477
Restricted funds					698,906	654,365
Endowment funds					<u>1,628</u>	<u>1,628</u>
<b>TOTAL FUNDS</b>					<u>786,762</u>	<u>743,470</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:



The notes form part of these financial statements

## MARTIN'S MEMORIAL CHURCH OF SCOTLAND

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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 costs 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church, halls and manse, vested in the local trustees, who are the Minister and members of the Deacons' Court. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £1,000 having a value to the greater than one year, other than those acquired for a specific purpose, are capitalised. Depreciation is provided on a straight line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Freehold buildings -	n/a
Fixtures, fittings and office equipment -	3 or 4 years, on cost
Motor vehicles -	n/a

##### **Taxation**

The charity is recognised as a charity for the purposes of applicable taxation and is therefore exempt from tax on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

##### **Fund accounting**

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

# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

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

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

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

#### Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between the cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

### 2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
Offerings	140,728	54,346	-	195,074	184,051
Gift aid	34,289	14,901	-	49,190	40,449
Days of Giving	-	39,555	-	39,555	33,911
Legacy income	1,500	-	-	1,500	-
Third party collections	-	14,059	-	14,059	6,551
	<u>176,517</u>	<u>122,861</u>	<u>-</u>	<u>299,378</u>	<u>264,962</u>

### 3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
Use of premises	360	-	-	360	360
Weddings and funerals	2,090	-	-	2,090	650
Life and Work sales	294	-	-	294	261
Conferences	6,289	-	-	6,289	-
Convener Support- FAP	<u>6,722</u>	<u>-</u>	<u>-</u>	<u>6,722</u>	<u>-</u>
	<u>15,755</u>	<u>-</u>	<u>-</u>	<u>15,755</u>	<u>1,271</u>

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
Bank interest	2,063	8,242	-	10,305	172
Car loan interest	<u>75</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>134</u>
	<u>2,138</u>	<u>8,242</u>	<u>-</u>	<u>10,380</u>	<u>306</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity Charitable activities	31.12.23 £	31.12.22 £
Grants		<u>-</u>	<u>21,000</u>

Grants received, included in the above, are as follows:

	31.12.23 £	31.12.22 £
NHS Western Isles	-	20,000
Church of Scotland - small grant	<u>-</u>	<u>1,000</u>
	<u>-</u>	<u>21,000</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	225,605	20,000	2,989	248,594
Staffing costs	<u>33,627</u>	<u>-</u>	<u>-</u>	<u>33,627</u>
	<u>259,232</u>	<u>20,000</u>	<u>2,989</u>	<u>282,221</u>



# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Staff costs	33,627	25,344
Our Giving To Grow	92,726	94,765
Presbytery dues	2,023	1,977
Ministry expenses	1,096	1,010
Fabric repairs & maintenance	17,119	32,418
Heat and light	26,546	10,744
Publications	2,009	2,391
Printing and stationery	99	3,310
Life and Work purchased	420	360
Rates and insurance	8,015	7,489
Presentations	30	244
Live-stream running costs	12,428	4,990
Congregational activities	11,634	9,747
Bank charges	223	153
Communion expenses	2,143	590
Flowers	203	207
Organ and piano maintenance	-	357
Children & Youth Work	5,892	2,355
Third party disbursements	14,059	6,541
Prayer meeting donations	2,400	2,991
Leadership Team costs	9,642	10,116
Travel & subsistence	5,102	4,885
Training	498	593
Depreciation	11,298	10,173
	<u>259,232</u>	<u>233,750</u>

### 8. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Charitable activities	<u>20,000</u>	<u>20,000</u>
The total grants paid to institutions during the year was as follows:		
	31.12.23	31.12.22
	£	£
The Shed Project (SCIO)	<u>20,000</u>	<u>20,000</u>

# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 9. SUPPORT COSTS

	Finance
	£
Charitable activities	<u>2,989</u>

### 10. TRUSTEES' REMUNERATION AND BENEFITS

Tommy MacNeil is remunerated through the Church of Scotland central offices (see note 11).

£8,981 (2022 - £1,660) paid to [REDACTED] in relation to his book 'Sleeping Giant'. Sales for the book were received by the church and repaid to him directly.

[REDACTED] was remunerated through the Church of Scotland (85%) and Martin's Memorial (15%). Brian moved from the congregation during 2022 and the congregation had a collection specifically for him, resulting in presentations totalling £3,120.

During the year the following amounts were paid to local business, with whom the trustees have a controlling interest:

£5,478 (2022 - £4,990) paid to Hebstream in relation to IT services provided. [REDACTED] is the proprietor of this business.

### 11. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	<u>33,627</u>	<u>25,344</u>
	<u>33,627</u>	<u>25,344</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Teaching Pastor	1	-
Youth Pastor	1	1
Live Stream Team	1	3
Administrator	1	2
Youth work	-	3
Music staff	1	1
Premises maintenance	1	2
The Shed Project Community Staff	-	6
Ministry Support Worker	<u>1</u>	<u>-</u>
	<u>7</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. STAFF COSTS - continued**

**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 employers' 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 £30,135 (2022 - £28,700) and the maximum stipend in 5th and subsequent years of service was £37,032 (2022 - £35,269).

**High paid staff**

No employees are paid in excess of £60,000 (2022 - none).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	167,733	97,229	-	264,962
<b>Charitable activities</b>				
Charitable activities	-	21,000	-	21,000
Other trading activities	1,271	-	-	1,271
Investment income	306	-	-	306
<b>Total</b>	<u>169,310</u>	<u>118,229</u>	<u>-</u>	<u>287,539</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Charitable activities	128,060	88,048	-	216,108
Staffing costs	40,451	-	-	40,451
<b>Total</b>	<u>168,511</u>	<u>88,048</u>	<u>-</u>	<u>256,559</u>
<b>NET INCOME</b>	799	30,181	-	30,980
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	86,678	624,184	1,628	712,490
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,477</u>	<u>654,365</u>	<u>1,628</u>	<u>743,470</u>

# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 13. THIRD PARTY DISBURSEMENTS

In addition to the General Fund Income, the following income from Special Collections was received and disbursed during the year:

	2023 £	2022 £
<b>Restricted General Fund</b>		
Poppy Scotland	535	400
Rev Tommy MacNeil - book sales	8,981	1,660
The Leanne Fund	-	400
Alice Hardy	-	460
Samaritan Purse (Ukraine)	-	500
Bethesda (from funeral collections)	1,100	-
Tearfund Scotland	100	-
Cancer Research	458	-
Macaulay College	250	-
Compassion UK	32	-
Jenny Hallahan	700	-
Crossreach / Dochus (from funeral collections)	1,462	-
WICCI (from funeral collections)	441	-
Rev Brian Macleod - leaving presentation	-	3,121
	<u>14,059</u>	<u>6,541</u>
 <b>Prayer Meeting Donations</b>		
Angus & Joy Davidson	200	200
People International - Crockett	-	300
Tearfund Scotland	200	-
Women's Aid	200	200
United Christian Broadcasters	200	200
The Shed - various	800	1,551
Alice Hardy	300	-
Evangelical Alliance	-	240
Street Pastors	200	-
Steadfast Global	300	300
	<u>2,400</u>	<u>2,991</u>
 <b>Total</b>	<u>16,459</u>	<u>9,532</u>

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Equipment £	Totals £
<b>COST</b>			
At 1 January 2023	330,497	58,040	388,537
Additions	-	4,498	4,498
At 31 December 2023	<u>330,497</u>	<u>62,538</u>	<u>393,035</u>
<b>DEPRECIATION</b>			
At 1 January 2023	-	37,693	37,693
Eliminated on disposal	-	11,298	11,298
At 31 December 2023	-	<u>48,991</u>	<u>48,991</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>330,497</u>	<u>13,547</u>	<u>344,044</u>
At 31 December 2022	<u>330,497</u>	<u>20,347</u>	<u>350,844</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other debtors	<u>1,381</u>	<u>3,400</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other creditors	2,721	-
Creditors and accruals	<u>1,627</u>	<u>1,260</u>
	<u>4,348</u>	<u>1,260</u>

# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Other loans (see note 18)	<u>25,000</u>	<u>25,000</u>

### 18. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling between one and two years:		
Church of Scotland loan	<u>25,000</u>	<u>25,000</u>

Included within creditors falling due after one year is a balance of £25,000 due to the Church of Scotland. There is no interest charged on the balance and repayment will only be required in the event of the manse property being sold.

### 19. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General Fund	87,343	(1,249)	86,094
Guild	<u>134</u>	<u>-</u>	<u>134</u>
	87,477	(1,249)	86,228
<b>Restricted funds</b>			
General Fund	4,407	-	4,407
Future Projects Fund	344,461	44,541	389,002
Shed Project	266,109	-	266,109
Manse Project	<u>39,388</u>	<u>-</u>	<u>39,388</u>
	654,365	44,541	698,906
<b>Endowment funds</b>			
Jane Cook Mackenzie Memorial Fund	<u>1,628</u>	<u>-</u>	<u>1,628</u>
<b>TOTAL FUNDS</b>	<u>743,470</u>	<u>43,292</u>	<u>786,762</u>

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	192,010	(193,259)	(1,249)
Prayer Meeting Fund	<u>2,400</u>	<u>(2,400)</u>	<u>-</u>
	194,410	(195,659)	(1,249)
<b>Restricted funds</b>			
General Fund	63,026	(63,026)	-
Future Projects Fund	<u>68,077</u>	<u>(23,536)</u>	<u>44,541</u>
	<u>131,103</u>	<u>(86,562)</u>	<u>44,541</u>
<b>TOTAL FUNDS</b>	<u><u>325,513</u></u>	<u><u>(282,221)</u></u>	<u><u>43,292</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General Fund	86,544	799	87,343
Guild	<u>134</u>	<u>-</u>	<u>134</u>
	86,678	799	87,477
<b>Restricted funds</b>			
General Fund	5,694	(1,287)	4,407
Future Projects Fund	312,993	31,468	344,461
Shed Project	266,109	-	266,109
Manse Project	<u>39,388</u>	<u>-</u>	<u>39,388</u>
	624,184	30,181	654,365
<b>Endowment funds</b>			
Jane Cook Mackenzie Memorial Fund	<u>1,628</u>	<u>-</u>	<u>1,628</u>
	<u>712,490</u>	<u>30,980</u>	<u>743,470</u>
<b>TOTAL FUNDS</b>	<u><u>712,490</u></u>	<u><u>30,980</u></u>	<u><u>743,470</u></u>

MARTIN'S MEMORIAL CHURCH OF SCOTLAND

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	169,310	(168,511)	799
<b>Restricted funds</b>			
General Fund	49,660	(50,947)	(1,287)
Future Projects Fund	65,578	(34,110)	31,468
Prayer Meeting Fund	<u>2,991</u>	<u>(2,991)</u>	<u>-</u>
	<u>118,229</u>	<u>(88,048)</u>	<u>30,181</u>
<b>TOTAL FUNDS</b>	<u>287,539</u>	<u>(256,559)</u>	<u>30,980</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General Fund	86,544	(450)	86,094
Guild	<u>134</u>	<u>-</u>	<u>134</u>
	86,678	(450)	86,228
<b>Restricted funds</b>			
General Fund	5,694	(1,287)	4,407
Future Projects Fund	312,993	76,009	389,002
Shed Project	266,109	-	266,109
Manse Project	<u>39,388</u>	<u>-</u>	<u>39,388</u>
	624,184	74,722	698,906
<b>Endowment funds</b>			
Jane Cook Mackenzie Memorial Fund	<u>1,628</u>	<u>-</u>	<u>1,628</u>
<b>TOTAL FUNDS</b>	<u>712,490</u>	<u>74,272</u>	<u>786,762</u>



# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 19. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>			
General Fund	361,320	(361,770)	(450)
Prayer Meeting Fund	<u>2,400</u>	<u>(2,400)</u>	<u>-</u>
	363,720	(364,170)	(450)
<b>Restricted funds</b>			
General Fund	112,686	(113,973)	(1,287)
Future Projects Fund	133,655	(57,646)	76,009
Prayer Meeting Fund	<u>2,991</u>	<u>(2,991)</u>	<u>-</u>
	<u>249,332</u>	<u>(174,610)</u>	<u>74,722</u>
<b>TOTAL FUNDS</b>	<u>613,052</u>	<u>(538,780)</u>	<u>74,272</u>

#### Purpose of funds:

Unrestricted General Fund - to fund regular church activities.

Unrestricted Guild Fund - to fund regular Guild activities and to fund donations to good causes.

Restricted General Fund - to fund specific project costs through collections. The resulting donations to the third parties are often 'rounded up' by a transfer from the Unrestricted General Fund.

Restricted Children & Youth Work Fund - to fund specific project costs, including expenditure funded by restricted grant income.

Restricted Future Projects Fund - (previously called Renovation Project Fund) - to fund the refurbishment and development of the church buildings.

Restricted Shed Project Fund - to fund refurbishment of the additional church building and also to fund revenue costs such as the Shed Project Worker. The cash reserves of this fund were transferred to a new charity set up specifically for this work, on 29 October 2021.

Restricted Manse Project Fund - to make provision for the improvement and development of the manse.

Restricted Prayer Meeting Fund - to fund donations to local, national and international good causes. Offerings given throughout the year are disbursed before the year-end following discussion with those who attend the prayer meeting.

Jane Cook Mackenzie Memorial Endowment Fund - to provide grants to the poor of the parish.

**MARTIN'S MEMORIAL CHURCH OF SCOTLAND**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**20. RELATED PARTY DISCLOSURES**

Related party transactions are disclosed in Note 10.

# MARTIN'S MEMORIAL CHURCH OF SCOTLAND

## Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS</b>					
<b>Donations and legacies</b>					
Offerings	140,728	54,346	-	195,074	184,051
Gift aid	34,289	14,901	-	49,190	40,449
Days of Giving	-	39,555	-	39,555	33,911
Legacy income	1,500	-	-	1,500	-
Third party collections	-	14,059	-	14,059	6,551
	176,517	122,861	-	299,378	264,962
<b>Other trading activities</b>					
Use of premises	360	-	-	360	360
Weddings and funerals	2,090	-	-	2,090	650
Life and Work sales	294	-	-	294	261
Conferences	6,289	-	-	6,289	-
Convener Support- FAP	6,722	-	-	6,722	-
	15,755	-	-	15,755	1,271
<b>Investment income</b>					
Bank interest	2,063	8,242	-	10,305	172
Car loan interest	75	-	-	75	134
	2,138	8,242	-	10,380	306
<b>Charitable activities</b>					
Grants	-	-	-	-	21,000
<b>Total incoming resources</b>	194,410	131,103	-	325,513	287,539
<b>EXPENDITURE</b>					
<b>Charitable activities</b>					
Wages	14,302	19,325	-	33,627	25,344
Our Giving To Grow	92,726	-	-	92,726	94,765
Presbytery dues	2,023	-	-	2,023	1,977
Ministry expenses	1,096	-	-	1,096	1,010
Fabric repairs & maintenance	4,881	12,238	-	17,119	32,418
Heat and light	26,546	-	-	26,546	10,744
Publications	2,009	-	-	2,009	2,391
Printing and stationery	99	-	-	99	3,310
Carried forward	143,682	31,563	-	175,245	171,959

This page does not form part of the statutory financial statements

MARTIN'S MEMORIAL CHURCH OF SCOTLAND

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>Charitable activities</b>					
Brought forward	143,682	31,563	-	175,245	171,959
Life and Work purchased	420	-	-	420	360
Rates and insurance	8,015	-	-	8,015	7,489
Presentations	30	-	-	30	244
Live-stream running costs	12,428	-	-	12,428	4,990
Congregational activities	11,634	-	-	11,634	9,747
Bank charges	223	-	-	223	153
Communion expenses	2,143	-	-	2,143	590
Flowers	203	-	-	203	207
Organ and piano maintenance	-	-	-	-	357
Children & Youth Work	5,892	-	-	5,892	2,355
Third party disbursements	-	14,059	-	14,059	6,541
Prayer meeting donations	2,400	-	-	2,400	2,991
Leadership Team costs	-	9,642	-	9,642	10,116
Travel & subsistence	5,102	-	-	5,102	4,885
Training	498	-	-	498	593
Depreciation	-	11,298	-	11,298	10,173
Grants to institutions	-	20,000	-	20,000	20,000
	<u>192,670</u>	<u>86,562</u>	-	<u>279,232</u>	<u>253,750</u>
<b>Support costs</b>					
<b>Finance</b>					
Accountancy	1,548	-	-	1,548	1,476
Payroll administration	<u>1,441</u>	<u>-</u>	<u>-</u>	<u>1,441</u>	<u>1,333</u>
	<u>2,989</u>	<u>-</u>	<u>-</u>	<u>2,989</u>	<u>2,809</u>
Total resources expended	<u>195,659</u>	<u>86,562</u>	<u>-</u>	<u>282,221</u>	<u>256,559</u>
<b>Net income</b>	<u>(1,249)</u>	<u>44,541</u>	<u>-</u>	<u>43,292</u>	<u>30,980</u>

This page does not form part of the statutory financial statements