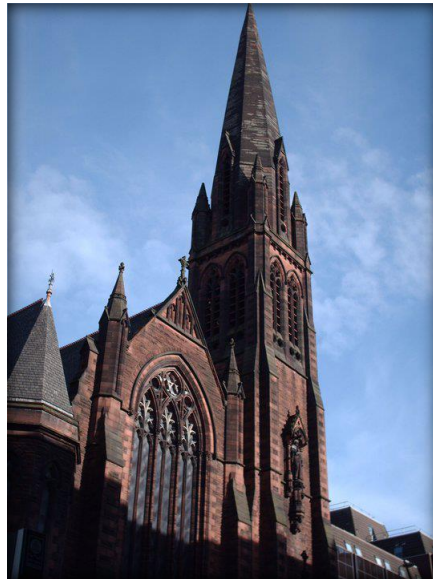




The Church of Scotland

## **Saint Columba Gaelic Church of Scotland, Glasgow**



Annual Report and  
Accounts for the year ended 31/12/2020

Congregation Number: 161000

Reg. Charity Number: SC006342

**Reference and Administrative Information**

Charity Name: St. Columba Gaelic Church of Scotland, Glasgow

Charity Number: SC006342

Congregation Reference no: 161000

Contact Address:

[Redacted Contact Address]

**Trustees:**

**Interim Moderator** – Rev. G. Melvyn Wood

**Kirk Session :**

[Redacted Kirk Session Members]

**Minister:** Vacancy (Interim Moderator – Rev. G. Melvyn Wood)

**Session Clerk:**

[Redacted Session Clerk Name]

**Treasurer:**

Vacant

**Independent Examiner:**

[Redacted Independent Examiner Name]

**Bankers:**

Bank of Scotland, Gordon St., Glasgow

# **Trustees' Annual Report**

## **Year ended 31 December 2020**

### **Structure, Governance and Management**

#### **Governing Document**

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

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session 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 Interim Moderator is a member of the Kirk Session, and is appointed by Presbytery.

#### **Organisational Structure**

The Kirk Session meets six times a year and is responsible for spiritual and temporal affairs within the church.

#### **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 co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Due to the Covid 19 pandemic the church was closed after the joint service on 15<sup>th</sup> March 2020 and has not as yet re-opened. In normal times we have two services on Sundays, Gaelic at 10am and English at 11.30am. We intend restarting an evening service and a mid week prayer/bible study when possible.

We encourage families to bring their children to our Sunday School which meets during the English service. Our Boys' Brigade Company (49<sup>th</sup> Glasgow) meets in the Glasgow Gaelic School but is currently not operating. However, there are plans to restart with three officers available.

Our social events include the Guild Scots Night and Congregational ceilidhs which are attended by the congregation, and the wider Highland community in Glasgow and beyond and the Christmas congregational dinner is planned to restart.

The Congregation has supported the Lodging House Mission for many years with several members acting as volunteers at the Mission.

Our City Centre location means that our halls are used by several Highland Associations and various other groups including Narcotics Anonymous and other self-help groups.

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **Achievements and Performance**

In normal times, our Sunday services follow closely the Christian year in all aspects. We now have 23 people in our team of readers, between the Gaelic and English services. Participation has been encouraged by our Locum and Kirk Session.

The Sunday School has stabilised after a period of loss of members. Our Boys' Brigade Company (49<sup>th</sup> Glasgow) which meets in the Glasgow Gaelic School is presently not meeting.

As The Gaelic Church of Glasgow, our social events, including the Guild Scots Night and Congregational ceilidhs, are attended by the Highland community in Glasgow and beyond. We revived our relationship with the Gaelic school when the Moderator of the General Assembly conducted a special Gaelic and English service in 2016 which can be viewed on YouTube.

The Congregation support for the Lodging House Mission is of very long standing as was our support of the Lusowira Orphan Project in Malawi.

Our City Centre location means that our halls are used by several Highland Associations as well as various other groups including Narcotics Anonymous. A very enjoyable innovation, suggested by our Locum, was a congregational dinner at Christmas attended by a third of the entire congregation. We hope to return this to an annual event.

#### **Financial Review**

The principal source of income is the Weekly Freewill Offering which is mostly done by envelope at the services but also includes several by Bank Standing Order. The majority of those in the scheme have signed Gift Aid Declarations which allow us to reclaim the tax on the offerings but also on the Annual Gift Appeal.

In 2017, a legacy of £10,000 was received from the estate of a very long standing member of the congregation for our new heating system in the halls. This was installed in 2019 with the final payment on 2/01/20. After 20 years without a heating system we have now been able to stop using portable gas heaters. We have a quotation from our heating engineer to replace the seals in the sanctuary boiler for £4700.

The Quinquennial Review of our buildings highlighted some "urgent" work which we are addressing as funds permit.

#### **Reserves Policy**

It is the Trustees' policy to normally hold reserves of approximately three months expenditure including designated funds.

At the year end the Church held funds Restricted and Unrestricted totalling £7,159 ( see Note 2).

**Trustees' Annual Report (cont.)  
Year ended 31 December 2020**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done 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 Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

████████████████████

**Session Clerk**

**Date**

## **St. Columba Gaelic Church of Scotland SC 006342**

### **Independent Examiner's Report to the Trustees of St. Columba Gaelic Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2020 set out on pages 7 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 (as amended).

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**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended) Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 (as amended) 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: [REDACTED]

Address: [REDACTED]

Date

**St. Columba Gaelic Church of Scotland  
Receipts and Payments Account  
Year ended 31 December 2020**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Receipts</b>	<b>Note 3</b>			
Donations	17,486	-	17,486	27,207
Legacies	-	-	-	-
Activities for Generating funds	-	-	-	548
Rental of premises	7,730	-	7,730	10,072
Other Receipts	-	240	240	1,240
<b>Total Receipts</b>	<u>25,216</u> =====	<u>240</u> =====	<u>25,456</u> =====	<u>39,067</u> =====
<b>Payments</b>				
Costs of generating funds	-	-	-	209
Charitable Activities	<u>25,957</u>	<u>-</u>	<u>25,957</u>	<u>44,423</u>
<b>Total Payments</b>	<u>25,957</u> =====	<u>-</u> =====	<u>25,957</u> =====	<u>44,632</u> =====
Excess of Receipts over Payments For year before Transfers	(741)	240	(501)	(5,565)

**St. Columba Gaelic Church of Scotland  
Statement of Balances**

**At 31 December 2020**

	<b>Unrestricted Funds 2020</b>	<b>Restricted Funds 2020</b>	<b>Total 2020</b>	<b>Total 2019</b>
<b>Bank &amp; Deposit Balances</b>				
Bank & Deposit Balances Brought forward	( 9,471)	17,131	7,660	13,225
<b>Movement in year</b>				
Excess of Receipts Over Payments For the year	(741)	240	(501)	(5,565)
Bank & Deposit Balances C/F	( 10,212) ===	17,371 ===	7,159 ===	7,660 =====

The accounts were approved by the Kirk Session on /12/21

For and on behalf of the Kirk Session

 Session Clerk



**St. Columba Gaelic Church of Scotland**  
**Notes to the Accounts**  
**Year ended 31 December 2020**

**1 Trustee Remuneration and Related Party Transactions**

No trustee received any remuneration or reimbursement of expenses during the year except Interim Moderator who received travel expenses of £71.10.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**2. Movement in Funds**

	<b>At 1 January 2020</b>	<b>Receipts</b>	<b>Payments</b>	<b>At 31 Dec 2020</b>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	(9,471)	25,216	24,987	(9,242)
<b>Restricted Funds</b>				
Fabric Fund	7,561	240		7,801
Legacies (Hall Heating)	1,000		970	30
New Hymn Books	250			250
Insurance Claim Storm Damage	8,088			8,088
Retiring Collections	232			232
 Total Funds	<u>7,660</u> ===	<u>25,456</u> =====	<u>25,957</u> =====	<u>7,159</u> =====

**Purpose of Funds**

Fabric fund comprises the balance of donations received for fabric purposes.

Hall Heating System holds net donations to meet the cost thereof.

New Hymn Books: total donations to cover the cost of new hymn books.

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
<b>3. Analysis of Donations</b>				
WFO Scheme (non Gift Aid)		-		-
Gift Aid Donations	6,491	-	6,491	11,722
Fabric Fund		240	240	-
Tax Recovered on Gift Aid	2,892	-	2,892	5,128
Ordinary Offerings (Bag)	263	-	263	2,404
General Trustees Grant	3,000	-	3,000	-
Presbytery Covid Grant	200	-	200	-
Other offerings Donations etc.	<u>12,370</u>	<u>-</u>	<u>12,370</u>	<u>7,953</u>
	25,216	240	25,456	27,207
	=====	====	=====	=====

#### 4. Analysis of Payments

##### Costs of generating funds

Offering envelopes	-	-	-	<u>209</u>
	==	=	==	==

##### Charitable Activities

Ministries & Mission	1,287	-	1,287	779
Presbytery Dues	439	-	439	413
Pulpit Supply	332	-	332	4,266
Other staffing costs	2,050	-	2,050	4,250
Fabric Repairs & Maint	5,892	-	5,892	15,852
Heat & Light	1,895	-	1,895	4,328
Insurance	8,968	-	8,968	8,909
Church Office exps (BT)	488	-	488	1,052
Printing, stationery	47	-	47	178
Interim Moderator Travel	71	-	71	-
Life & Work	92	-	92	-
Other expenses BoS	<u>4,396</u>	<u>-</u>	<u>4,396</u>	<u>4,396</u>
	25,957	-	25,957	44,423
	=====	==	====	=====

Total Payments	25,957		25,957	44,632
	=====	====	=====	=====

## **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, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend (in the fifth and subsequent years) was £34,577.

## **6. Collections for third parties**

Due to the Covid 19 Pandemic no special collections were taken in 2020. However, one of our adherents gave a donation of £500 to go to the Lodging House Mission which we handed over in January 2021.