

**Independent Examiner's Report to the Trustees of St. Columba's Parish Church, Airdrie.
The Church of Scotland Charity Number SC002900**

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 5 to 9.

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.

In the course of my examination, no matter has come to my attention other than disclosed below

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 be reached.

Name Thomas W. Donaldson

Address 46 Etive Street
Wishaw
ML2 0NT

Date

Airdrie St. Columba's Church of Scotland
Receipts and Payments Account

Registered Charity No. SC002900
Year ended 31st. December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<u>Receipts</u>						
WFO Scheme Non Gift Aid	3	1,285.00	0.00	0.00	1,285.00	975.00
WFO Gift Aid		9,754.96	0.00	0.00	9,754.96	8,739.28
Gift Aid Donations		1,650.00	0.00	0.00	1,650.00	400.00
Ordinary Offerings (Open Plate)		1,639.63	0.00	0.00	1,639.63	1,792.70
Advent Donations (Gift aid)		417.50	0.00	0.00	417.50	989.00
Advent Donations (non Gift aid)		166.50	0.00	0.00	166.50	147.00
Other donations		600.00	0.00	0.00	600.00	3,452.06
Tax Recd on Gift Aid Donations		2,337.61	0.00	0.00	2,337.61	2,432.37
		17,851.20	0.00	0.00	17,851.20	18,927.41
Easy Fundraising		74.18	0.00	0.00	74.18	163.45
Bank & Deposit interest		45.14	0.00	6.84	51.98	41.37
Investment Interest		1,467.78	0.00	0.00	1,467.78	1,605.56
Hall lets		275.00	0.00	0.00	275.00	1,040.00
2023 Travel Expense Refund		380.00	0.00	0.00	380.00	0.00
Ukraine Collection		0.00	0.00	0.00	0.00	0.00
		2,242.10	0.00	6.84	2,248.94	2,850.38
Extra Ordinary Income						
CofS Deposit Fund Transfer		4,408.00	0.00	0.00	4,408.00	27,300.00
						0.00
<u>Total Receipts</u>		24,501.30	0.00	6.84	24,508.14	49,077.79
#						
<u>Payments</u>						
Costs of generating funds	4	78.60	0.00	0.00	78.60	73.14
Charitable activities	5	25594.88	0.00	0.00	25,594.88	50,185.24
Governance costs	6	0.00	0.00	0.00	0.00	0.00
<u>Total Payments</u>		25,673.48	0.00	0.00	25,673.48	50,258.38
Excess of Receipts over Payments for the year after transfers		-1,172.18	0.00	6.84	-1,165.34	-1,180.59
Transfers						
From Trust Fund to Gen. Fund		-1,672.16	0.00	0.00	-1672.16	-720.00
To Gen. Fund from Trust Fund		1672.16	0.00	0.00	1672.16	720.00
From Fabric Fund to Gen. Fund		0.00	0.00	0.00	0.00	-112.80
To Gen. Fund from Fabric Fund		0.00	0.00	0.00	0.00	112.80
Total Transfers		0.00	0.00	0.00	0.00	0.00
The accounts were approved by the Kirk Session and F for the year after transfers		-1,172.18	0.00	6.84	-1,165.34	-1,180.59

Airdrie St. Columba's Church of Scotland
Statement of Balances

Registered Charity No. SC002900
Year Ended 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	11,233.99	370.42	454.72	12,059.13	13,239.72
brought forward					
Movement in Year					
Excess of Receipts over Payments for the year	- 1,172.18	-	6.84	- 1,165.34	- 1,180.59
Bank & deposit balances carried forward	<u>10,061.81</u>	<u>370.42</u>	<u>461.56</u>	<u>10,893.79</u>	<u>12,059.13</u>

Investments

Bequest Fund					
Church of Scotland Investors Trust	24,011.97				
Interest Paid	1,467.78				
Interest Transferred to General Fund	- 1,467.78				
Deposit Fund. to General Fund	- 4,408.00				
Market Value at 31st Dec	<u>19,603.97</u>				
					Payment towards 2024 GtoG

Liabilities

Giving to Grow

2024 Assessment	9,208.00
Payments by S/O	- 4,800.00
Payments by Cheque	- 4,408.00

2024 Outstanding

-

Ministry & Mission

Accumulated Shortfall

2004 - 2008	23,891.24
2011 - 2013	24,312.00

Accumulated Shortfall

48,203.24

Ministerial Travel Expenses

2024 Liability	960.00
2024 Payments	- 960.00

2024 Outstanding

-

Total Liabilities

48,203.24

The accounts were approved by the Kirk Session and Financial Board on 13th March 2025
 For and on behalf of the Kirk Session and Financial Board

Session Clerk

Mr. David Walker

Treasurer

Mrs Jacqueline Spillane

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £420.00

The Trustees also paid the Council tax on the Manse of £1798.37

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. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Trans In	Trans Out	At 31 Dec 2024
	£	£	£	£	£	£
Unrestricted funds						
General Fund	7,593.10	24,456.16	25,673.48	1,672.16	0.00	8,047.94
Designated Fabric Fund	753.03	11.34	0.00	0.00	0.00	764.37
Designated Trust Fund	2,780.70	32.20	0.00	0.00	1,672.16	1,140.74
Session Benevolent Fund	107.16	1.60	0.00	0.00	0.00	108.76
	<u>11,233.99</u>	<u>24,501.30</u>	<u>25,673.48</u>	<u>1,672.16</u>	<u>1,672.16</u>	<u>10,061.81</u>
Restricted Fund						
Flower Fund	370.42	0.00	0.00	0.00	0.00	370.42
Endowment Fund						
## Sunday School	454.72	6.84	0.00	0.00	0.00	461.56
Total funds	<u>12,059.13</u>	<u>24,508.14</u>	<u>25,673.48</u>	<u>1,672.16</u>	<u>1,672.16</u>	<u>10,893.79</u>

Purposes of Designated Funds

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

Trust Fund: The Trustees have set aside funds for the maintenance of the Manse.

Benevolent Fund: The Trustees have set aside funds for acts of benevolence in the parish.

Purposes of Restricted Funds

Flower Fund: The Trustee have set aside funds to purchase flowers for the church

Purposes of Endowment Funds

Sunday School: A bequest was made prior to 2001 for the provision of teaching materials.

The accounts were approved by the Kirk Session and Financial Board on 13th March 2025

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023
3. Analysis of Donations					
WFO Scheme Non Gift Aid	1285.00	0.00	0.00	1,285.00	975.00
WFO Scheme Gift Aid	9,754.96	0.00	0.00	9,754.96	8,739.28
Donations Gift Aid	1,650.00	0.00	0.00	1,650.00	400.00
Ordinary Offerings (Open Plate)	1,639.63	0.00	0.00	1,639.63	1,792.70
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Advent Donations (non Gift aid)	166.50	0.00	0.00	166.50	147.00
Other donations	600.00	0.00	0.00	600.00	3,452.06
Tax Recd on Gift Aid Donations	2,337.61	0.00	0.00	2,337.61	2,432.37
	<u>17,851.20</u>	<u>0.00</u>	<u>0.00</u>	<u>17,851.20</u>	<u>18,927.41</u>
4 Cost of Generating Funds					
Offering Envelopes	78.60	0.00	0.00	78.60	73.14
	<u>78.60</u>	<u>0.00</u>	<u>0.00</u>	<u>78.60</u>	<u>73.14</u>
5 Analysis of Payments					
Giving to Grow	9,208.00	0.00	0.00	9,208.00	10,094.00
Travel Expenses	960.00	0.00	0.00	960.00	1,200.00
Presbytery Dues	349.00	0.00	0.00	349.00	433.20
Ministers Phone & Expenses	420.00	0.00	0.00	420.00	559.99
2024 Fabric Repairs & Maintenance	526.33	0.00	0.00	526.33	14,242.37
Council Tax	1,798.37	0.00	0.00	1,798.37	1,753.95
Heating & Light	5,644.37	0.00	0.00	5,644.37	3,855.32
COSIC	2,088.25	0.00	0.00	2,088.25	1,991.41
Organist and Music	1,990.00	0.00	0.00	1,990.00	2,140.00
Annual Fire Extinguisher	158.40	0.00	0.00	158.40	0.00
Skip Hire	456.00	0.00	0.00	456.00	0.00
Fencing Repair Manse	1,216.16	0.00	0.00	1,216.16	0.00
PAT Testing	180.00	0.00	0.00	180.00	0.00
Donation to St Andrews Hospice	600.00	0.00	0.00	600.00	0.00
	<u>25,594.88</u>	<u>0.00</u>	<u>0.00</u>	<u>25,594.88</u>	<u>36,270.24</u>
6 Governance Costs					
Independent Examiners Fee	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Payments	<u>25,673.48</u>	<u>0.00</u>	<u>0.00</u>	<u>25,673.48</u>	<u>36,343.38</u>

The accounts were approved by the Kirk Session and Financial Board on 13th March 2025

7 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, housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale which is related to years of service. In 2024 the minimum stipend was £31,642; Maximum Stipend in 5th and subsequent years of service was £38,884

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	723.89	3,981.99
Transfer Between Funds	3,800.00	753.48
		-211.58
		-3,800.00
	<u>4,523.89</u>	<u>723.89</u>
Market Value of Balances at 31 December	<u>4,593.97</u>	<u>0.00</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	38.83	1,734.56
Capital A/c Growth Fund Interest	49.68	49.68
Capital A/c Income Fund Interest	78.60	104.50
Capital A/c Deposit Fund Interest	20.15	0.39
Revenue Account Interest	57.57	
Transfer Between Funds	1,900.00	
## Administration Costs	-12.1	-11.58
Fencing Costs		-1,900.00
Closing Balance	<u>2,132.73</u>	<u>-22.45</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>-5,700.00</u>	<u>0.00</u>

The accounts were approved by the Kirk Session and Financial Board on 13th March 2025