

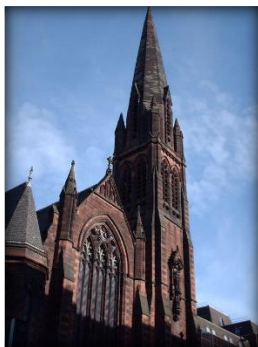
# The Church of Scotland



ST. COLUMBA GAELIC CHURCH OF SCOTLAND  
GLASGOW

CONGREGATION NO. - 161000

SCOTTISH CHARITY NO. - SC006342



## ANNUAL REPORT and CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022

The following accounts will be presented to the  
Congregation of St. Columba Gaelic Church

16<sup>th</sup> April 2023

**REFERENCE AND ADMINISTRATION INFORMATION**

Charity Name: St. Columba Gaelic Church of Scotland

Charity Registration Number: SC006342

Congregation Reference No: 161000

Contact Address:



**TRUSTEES**

*The Trustees of St. Columba Gaelic Church are the members of the Kirk Session who served from the 1<sup>st</sup> Jan 2022 to the date of Trustee approval on 9<sup>th</sup> April 2023, are as follows -*



**Principal Office Bearers -**

Minister - Vacancy

Session Clerk

Church Treasurer

Interim Moderator: Rev. G. Melvyn Wood,

Mr. Duncan P Mitchell.

Mrs. Elizabeth M. M. Glen. (Pro Tem)

**Independent Examiner**

Mr William R. Bell MCIBS



**Bankers**

Bank of Scotland,  
167-201 Argyle Street  
Glasgow. G2 8BU

## **STRUCTURE, GOVERNANCE AND MANAGEMENT.**

### **GOVERNING DOCUMENT**

The Church is administered in accordance with the terms of the Church of Scotland's Unitary Deed of 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, who is a member of the Kirk Session, is appointed by Presbytery.

### **ORGANISATIONAL STRUCTURE**

The congregation of St Columba Gaelic Church traces its origins to the opening of a Highland Chapel on 18<sup>th</sup> February 1770, on a street named Back Cow Loan, now part of Ingram Street, its frontage facing onto Queen Street. It was the first congregation of the Church of Scotland in Glasgow which ministered specifically to people arriving in Glasgow from the Scottish Highlands whose only language was Gaelic. A Gaelic Chapel Society of Glasgow was legally constituted in 1778 to administer seat letting and other temporal affairs. In 1834 the Society petitioned the General Assembly, which passed an Act the same year, erecting St. Columba's into a Parish Church *quoad sacra*, but with no territorial district assigned to it, "in consequence of the peculiar character of the Highland population, for whose benefit it was erected – they being scattered over the whole city of Glasgow."

In 1839 the congregation moved to a new church in Hope Street. At the Disruption of 1843 when every other Highland congregation broke away to form the Free Church, St Columba's remained in the Church of Scotland. Its constitution was ratified by the Court of Session in 1851, recognising the male communicants of the congregation of 21 and over as patrons with the right to call a minister in a vacancy, with the usual alternative condition respecting the *jus devolutum* of the Presbytery of Glasgow. The Hope Street church closed in 1900 to make way for an extension to Glasgow Central Railway Station, and the third church building in St. Vincent Street was opened in 1904. This church soon became known as the 'Highland Cathedral'. In 2020, services were suspended due to the Covid pandemic. The congregation, facing expensive restoration work due to deterioration of the fabric agreed to dispose of the property and, on the easing of lockdown restrictions, resumed worship at Blawarthill Church in Scotstoun, Glasgow.

*St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342*  
**TRUSTEES' ANNUAL REPORT FOR YEAR ENDING 31st DECEMBER 2022**

St. Columba Gaelic Church remains part of the Presbytery of Glasgow. Its Kirk Session meets approximately six times a year and, since the adoption of the Unitary Constitution in 2019, is responsible for both spiritual and temporal affairs within the church. In 2022 the congregation entered into a cluster arrangement for Presbytery Planning purposes with Blawarthill Church, Broomhill Hyndland Church, Jordanhill Church and St John's-Renfield Church. That arrangement, while mission-focussed, is also aimed at managing declining membership numbers throughout the Church of Scotland, and enabling a fair allocation of the reducing number of ministers. The planning process is expected to result in a sizeable number of future Unions and Linkages of congregations.

### **OBJECTIVES**

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.

### **ACTIVITIES AND ACHIEVEMENTS**

In 2022, The congregation met for weekly worship at Blawarthill Church at 12.30 p.m. every Sunday. Services were mainly in English but with Gaelic content. Occasional Gaelic services were held.

A Sunday School for children met during the service. Members support social and outreach activities run by the Blawarthill congregation, and in their own right. Several members attended Church Guild meetings on a regular basis. The Boys Brigade Company (49<sup>th</sup> Glasgow ) remains suspended for the time being.

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

Towards the end of 2022, a Basis of Linkage was agreed by both St. Columba and Blawarthill Kirk Sessions which would lead to a Linkage of the congregations into one pastoral charge in 2023

***PERFORMANCE***

News about church activities is publicised through a weekly pew-sheet which details church activities. Social media is used to publicise our work and as a mission tool. The church website ([www.highlandcathedral.org.uk](http://www.highlandcathedral.org.uk)) is a comprehensive public record of the congregation and is regularly updated. An on-line YouTube channel, "Eaglais Air-Loidhne" is maintained by the congregation, containing mainly worship services in Scots Gaelic, and this enables the congregation's unique witness to be accessed all over the world.

***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 as well as on the Annual Gift Appeal.

***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 £3,040.78 ( see Note 2 ).

***STATEMENT OF TRUSTEES RESPONSIBILITIES***

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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,

Signed .....

Mr Duncan P. Mitchell    Session Clerk

Date        9<sup>th</sup> April 2023

## REPORT OF INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 10

### **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 Accounts Regulations, (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.

Signed .....

Date: 10<sup>th</sup> April 2023

Name: Mr William R. Bell MCIBS

Address: [REDACTED]

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342  
**RECEIPTS AND PAYMENTS - YEAR ENDING 31st DECEMBER 2022**

	Note	Unrestricted Funds 2022	Designated Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>Receipts</b>						
Donations	3	7,186	0	0	7,186	10,115
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
Rental of Premises		6,747	0	0	6,747	8,882
Grants		0	0	0	0	0
Weddings and Funerals		0	0	0	0	0
Grants from General Trustees		1,000	0	0	1,000	0
Other Receipts		0	0	114	114	903
<b>Total Receipts</b>		<b>14,933</b>	<b>0</b>	<b>114</b>	<b>15,047</b>	<b>19,900</b>
		0	0	0	0	0
TFR from Fabric Fund		500	(0)	(0)	500	
		15,433	(0)	114	15,547	
<b>PAYMENTS</b>						
Costs of generating funds	4	0	0	0	0	0
Charitable activities	4	17,129	160	89	1	22,900
Governance costs	4	0	0	0	0	0
		17,129	160	89	17,129	22,900
Assets and Investments		0	0	0	0	0
<b>Total Payments</b>		<b>17,129</b>	<b>160</b>	<b>89</b>	<b>17,129</b>	<b>22,900</b>
Excess of Receipts/Payments for the year before Transfers		(2,196)	(160)	25	(2,357)	(3,000)
Transfers		500	(500)	(0)	0	0
Excess of Receipts over Payments for the year after Transfers		(1,696)	(660)	25	(2,357)	(3,000)

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342  
**STATEMENT OF BALANCES - YEAR ENDING 31st DECEMBER 2022**

	Unrestricted Funds 2022	Designated Funds 2022	Restricted Funds 2022	Total 2022	Total 2021	
Note	£	£	£	£	£	
<b>Bank &amp; Deposit Balances</b>						
Bank & Deposit balances brought forward	4,341	667	364	5,372	8,372	
<b>MOVEMENT IN YEAR</b>						
Excess of Receipts over Payments for the year	(1,696)	(660)	25	2,331	(3,000)	
Bank & Deposit balances carried forward	2	2,645	7	389	3,041	5,372
<b>LIABILITIES</b>						
Insurance	0	0	0	0	0	

The accounts were approved by  
The Trustees on 9<sup>th</sup> April 2023  
For and on behalf of the Trustees

.....Session Clerk

.....Treasurer



*St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342*  
**NOTES FORMING PART OF THE ACCOUNTS  
 FOR THE YEAR ENDING 31 DECEMBER 2022**

**1. BASIS OF ACCOUNTING**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & 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 2012.

**2. MOVEMENT IN FUNDS**

	Balance at 01-Jan- 2022	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 December 2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	4,341	14,933	17,129	500	2,645
<b>Designated Funds</b>					
Fabric Fund	667	0	160	(500)	7
<b>Restricted Funds</b>					
Hall Heating Legacy	30	0	30	0	0
Hymn Books Fund	0	0	0	0	0
Guild Fund	0	0	0	0	0
Sunday School Fund	334	114	59	0	389
<b>Total Funds</b>	<b>5,372</b>	<b>15,047</b>	<b>17,378</b>	<b>0</b>	<b>3,041</b>

**NOTES FORMING PART OF THE ACCOUNTS**

**FOR THE YEAR ENDING 31 DECEMBER 2022**

**PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

General Fund                      This fund is for the general day to day running of the Church.

**DESIGNATED FUNDS**

Fabric Fund                      The Trustees have set aside funds for the maintenance of church property.  
Reserve Fund                      The Trustees have set this aside for any emergency payments or top up the general Fund.

**RESTRICTED FUNDS**

Hall Heating Legacy              A fund used for the installation/upgrade of heating.  
Sunday School Fund              Money for Sunday School use.  
Guild Fund                          This fund belongs to the Guild.  
Hymn Books Fund                  A fund used for the purchase of Hymn Books.

**NOTES FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>3. ANALYSIS OF DONATIONS</b>					
WFO Scheme	0	0	0	0	1,250
Gift Aid Donations	7,186	0	0	7,186	7,365
Tax recovered on Gift Aid Don's	0	0	0	0	1,460
Ordinary Offerings (Open Plate)	0	0	0	0	0
C of S Small Grants Fund	1,000	0	0	1,000	0
Property Rental	6,747	0	0	6,747	8,882
Other Offerings, Donations etc.	0	0	114	114	943
	<b>14,933</b>	<b>0</b>	<b>114</b>	<b>15,047</b>	<b>19,900</b>
Fabric Fund TFR	500				

**4. ANALYSIS OF PAYMENTS**

**Costs of Generating Funds**

Investment Manager's Fees	0	0	0	0	0
Offering Envelopes	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Charitable Activities**

Ministries and Mission	0	0	0	0	3,803
Presbytery Dues	288	0	0	288	298
Interim Moderator Travel	68	0	0	68	41
Computer &c for webcasts	714	0	0	714	0
Other Staffing Costs	1,125	0	0	1,125	1,025
Organ/Pulpit Supply	60	0	0	60	123
Heating, Lighting & Water	575	0	0	575	806
Insurance	5,414	0	0	5,414	6,322
Church Telephone BT	545	0	0	545	507
Fabric repairs & maintenance – Church	1,460	160	30	1,650	5,235
Fabric repairs & maintenance - Manse	2,616	0	0	2,616	0
Printing and Stationery	88	0	0	88	0
Other expenses	4,176	0	0	4,176	4,740
	<b>17,129</b>	<b>160</b>	<b>30</b>	<b>17,319</b>	<b>22,900</b>

**Governance Costs**

Independent Examiner's Fee	0	0	0	0	0
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**TOTAL**

<b>17,129</b>	<b>160</b>	<b>30</b>	<b>17,319</b>	<b>22,900</b>
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*St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342*  
**NOTES FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**5. 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 £68.40.

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.

**6. 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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) £35,269

**7. COLLECTIONS FOR THIRD PARTIES**

In addition to the General Income the following income from Special Collections was distributed during the year.

	<b>2022</b>	<b>2021</b>
Lodging House Mission (Donation)	0	500
<b>TOTAL</b>	<b>0</b>	<b>500</b>

**BANK BALANCES**

Bank of Scotland Balance as at 31st December 2021	4,341.64
Bank of Scotland Fabric Fund	666.59
Heating Fund Cash in Hand	30.00
Hymn Book Fund Cash in hand	0.00
Guild Bank Balance as at 31 <sup>st</sup> December 2021	0.00
Guild Cash in hand	0.00
Sunday School Bank Balance as at 31 <sup>st</sup> December 2021	331.22
Sunday School Cash in Hand	<u>2.92</u>
	<b>5,372.37</b>
Add outstanding Lodgement	0.00
Less cheques to be presented	<u>0.00</u>
<b>Total Closing Balance as at 31st December 2021</b>	<b><u>5,372.37</u></b>

Bank of Scotland Balance as at 31st December 2022	2,644.95
Bank of Scotland Fabric Fund	6.59
Heating Fund Cash in Hand	0.00
Hymn Book Fund Cash in Hand (closed 2021)	0.00
Guild Bank Balance as at 31 <sup>st</sup> December 2022	0.00
Guild Cash in Hand	0.00
Sunday School Bank Balance as at 31 <sup>st</sup> December 2022	386.32
Sunday School Cash in Hand	<u>2.92</u>
	3,040.78
Add Outstanding Lodgement	0.00
Less cheques to be presented	<u>0.00</u>
<b>Total Closing Balance as at 31st December 2022</b>	<b><u>3,040.78</u></b>

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342  
**GENERAL FUND BUDGET**

	<b>BUDGET 2022</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>
<b>INCOME</b>			
<b>OFFERINGS – Weekly</b>	8,000	7,186	8,000
Tax recovered on Gift Aid Donations	1,500	0	1,500
Other Offerings and Donations	500	0	500
	<b>10,000</b>	<b>7,186</b>	<b>10,000</b>
<b>Other Ordinary General Income</b>			
Contributions from Congregational Organisations	100	0	100
Income from Investments	0	0	0
Interest from Bank Accounts	0	0	0
Weddings & Funerals (net income)	100	0	100
Contributions for Use of Premises	0	0	0
Other Income/legacies	10,000	9,002	1,000
	<b>10,200</b>	<b>9,002</b>	<b>1,200</b>
<b>TOTAL ORDINARY GENERAL INCOME</b>	<b>20,200</b>	<b>16,188</b>	<b>12,200</b>
<b>EXPENDITURE</b>			
<b>MINISTRY, MISSION AND WIDER WORK</b>			
Ministry and Mission	4,000	0	10,563
Presbytery Dues	288	288	255
	<b>4,288</b>	<b>288</b>	<b>13,755</b>
<b>LOCAL MINISTRY</b>			
Minister's Travel Expenses	100	68	2,000
Manse Council Tax	0	0	3,000
Manse Phone	0	0	600
Pulpit Supply	200	60	200
	<b>300</b>	<b>128</b>	<b>5,800</b>
<b>LOCAL CONGREGATIONAL PURPOSES</b>			
Heating & Lighting & Water	500	575	7,000
Insurance	7,000	5,414	2,105
Church Telephone	600	545	500
Organ Supply	100	0	100
Miscellaneous	2,000	6,103	2,000
Fabric	5,000	4,076	5,000
Printing / Stationery	0	0	200
	<b>19,788</b>	<b>17,129</b>	<b>15,500</b>