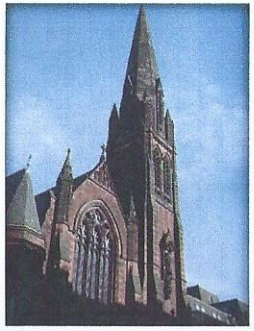
The Church of Scotland

ST. COLUMBA GAELIC CHURCH OF SCOTLAND
GLASGOW

CONGREGATION NO. - 161000

SCOTTISH CHARITY NO. - SC006342



ANNUAL REPORT and CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

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

20th September 2026

REFERENCE AND ADMINISTRATION INFORMATION

Charity Name:	St. Columba Gaelic Church of Scotland
Charity Registration Number:	SC006342
Congregation Reference No:	161000
Contact Address:	33 Elmwood Avenue Broomhill Glasgow G11 7ED

TRUSTEES

The Trustees of St. Columba Gaelic Church are the members of the Kirk Session who served from the 1st Jan 2024 to the date of Trustee approval on 14th July 2026, are as follows -

George Barry	Pauline Mitchell
William Bryce	Kathleen Robertson
Anna Macdonald	Robert Scanlan
Angus MacDonald	Alex Smith
Campbell MacDougall (Ord 16/4/23)	Jane Smith (Dec'd 25 Feb 24)
Agnes MacKechnie	Raymond Wilson
Donald MacKechnie	Rev.G.Melvyn Wood (Ret'd14/5/24)
Duncan P. Mitchell	Rev. David Slater(Int Mod 14/5/24)

Principal Office Bearers -	
Minister	Rev. G. Melvyn Wood,
Interim Moderator	Rev. David Slater
Session Clerk	Mr. Duncan P Mitchell.
Church Treasurer	Mrs. Elizabeth M. M. Glen. (Pro Tem)
Independent Examiner	Mr William R. Bell MCIBS Flat 1/2, 192 Broomfield Road Glasgow G21 3UF
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 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 minister, who is a member of the Kirk Session, was elected by the congregation in terms of the Basis of Linking and introduced to the linked charge by the Presbytery.

ORGANISATIONAL STRUCTURE

The congregation of St Columba Gaelic Church traces its origins to the opening of a Highland Chapel on 18th February 1770. 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 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 pandemic restrictions, resumed worship at Blawarthill Church in Scotstoun, Glasgow.

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 2023 St Columba continued to collaborate with our Cluster partners for Presbytery Planning purposes; viz Blawarthill Church, Broomhill Hyndland Church, Jordanhill Church. St.John's Renfield Church withdrew from the cluster early in the year. This 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.

On the 16th February 2023, St Columba's was linked in a special Presbytery service with the congregation of Blawarthill Church, and the Rev G. Melvyn Wood, formerly Interim Moderator, was introduced as minister of the newly linked charge. Linkage is a form of Adjustment in terms of the Acts of the General Assembly of the Church of Scotland that enables the sharing of ministry and (in our case) buildings, yet maintains a separate legal status for each congregation, including separate Kirk Sessions and charitable status.

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342
TRUSTEES' ANNUAL REPORT FOR YEAR ENDING 31st DECEMBER 2024

OBJECTIVIES 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.

Worship is held jointly every Sunday at 11am with Blawarthill Parish Church. This is followed by a congregational lunch and time of fellowship. Special services are held at Christmas and Easter. Gaelic is incorporated into the Sunday morning service.

ACHIEVEMENTS and PERFORMANCE

The mainstay of our congregation is the worship of God and sharing the Good News of Jesus Christ, chiefly through worship and outreach. Sunday worship has continued with its wide variety of music, preaching and support from the choir and organist. The mixture of Gaelic and English continues to provide variety in the service, and we are grateful to those willing to deliver the readings in Gaelic during the service. This year there have been the occasional services led wholly in Gaelic.

This year Revd Melvyn Wood retired on the 14th May 2024. The church held a celebration after the morning service to thank him for his dedication to the congregation over the past years. Glasgow Presbytery appointed Revd David Slater as Interim Moderator. For part of the year our worship was led by a mixture of pulpit supply and the Session Clerks John Thomson and Duncan Mitchell. We are grateful to everyone who has led worship in this time of vacancy, and to the guidance of the Interim Moderator Rev David Slater.

The Kirk Session has maintained the life of the congregation through its hard work and oversight during this time of vacancy. The Manse continues to be let out through a professional letting agency. The Sunday School continues with healthy numbers and strong creative leadership. The Presbytery Planning adjustment for St. Columba Gaelic and Blawarthill Parish Church continued this year, looking to a linkage with Jordanhill in the future.

FINANCIAL REVIEW

The principal source of income is the Weekly Freewill Offering which is mostly done 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.

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 £ (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 14th July 2026

REPORT OF INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 9 to 13.

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: 16th July 2026
Name: Mr William R. Bell MCIBS
Address: Flat 1/2, 192 Broomfield Road, Glasgow G21 3UF

RECEIPTS AND PAYMENTS - YEAR ENDING 31st DECEMBER 2024

	Note	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Receipts						
Donations	3	2,650	0	0	2,650	5,621
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 former Manse		6,984	0	0	6,984	6,523
Grants		0	0	0	0	0
Weddings and Funerals		0	0	0	0	0
Grants from General Trustees		0	0	0	0	0
Other Receipts		1,147	0	345	1,492	446
Total Receipts		**10,781**	**0**	**345**	**11,126**	**12,590**
		0	0	0	0	0
		0	(0)	(0)	0	
PAYMENTS						
Costs of generating funds	4	0	0	0	0	0
Charitable activities	4	10,675	0	249	10,924	12,202
Governance costs	4	0	0	0	0	0
		10,675	0	249	10,924	12,202
Assets and Investments		0	0	0	0	0
Total Payments		**10,675**	**0**	**249**	**10,924**	**12,202**
Excess of Receipts/Payments for the year before Transfers		**106**	**(0)**	**96**	**202**	**388**
Transfers		0	(0)	0	0	0
Excess of Receipts over Payments for the year after Transfers		**106**	**(0)**	**96**	**202**	**388**

STATEMENT OF BALANCES - YEAR ENDING 31st DECEMBER 2024

	Note	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
Bank & Deposit Balances						
Bank & Deposit balances brought forward		2,913	7	508	3,428	3,050
MOVEMENT IN YEAR						
Excess of Receipts over Payments for the year		106	(0)	96	202	388
Bank & Deposit balances carried forward	2	3,019	7	604	3,630	3,428
LIABILITIES		0	0	0	0	0

The accounts were approved by
The Trustees on 14th July 2026
For and on behalf of the Trustees

.....Session Clerk

.....Treasurer

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2024

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-2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	2,913	10,781	10,675	0	3,019
Designated Funds					
Fabric Fund	7	0	0	()	7
Restricted Funds					
Hall Heating Legacy	0	0	0	0	0
Hymn Books Fund	0	0	0	0	0
Guild Fund	0	0	0	0	0
Sunday School Fund	508	345	249	0	604
Total Funds	**3,428**	**11,126**	**10,924**	**0**	3,630

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

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2024

3. ANALYSIS OF DONATIONS

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
WFO Scheme	0	0	0	0	0
Gift Aid Donations	1,420	0	0	1,420	5,621
Tax recovered on Gift Aid Don.'s	0	0	0	0	0
Ordinary Offerings (Open Plate)	1,230	0	0	1,230	0
General Trustees Grant	0	0	0	0	0
Property Rental	6,984	0	0	6,984	6,523
Other Offerings, Donations etc.	1,147	0	345	1,492	446
	10,781	**0**	**345**	**11,126**	**12,590**

4. ANALYSIS OF PAYMENTS

Costs of Generating Funds					
Investment Manager's Fees	0	0	0	0	0
Offering Envelopes	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Charitable Activities					
Giving to Grow	3,693	0	0	3,693	0
Presbytery Dues	210	0	0	210	180
Interim Moderator Travel	0	0	0	0	25
Computer	0	0	0	0	0
Other Staffing Costs	750	0	0	750	1,125
Organ/Pulpit Supply	0	0	0	0	0
Heating & Lighting & Water	0	0	0	0	152
Insurance	4,526	0	0	4,526	5,832
Church Telephone B.T.	671	0	0	671	768
Fabric repairs & maintenance – Church	590	0	0	590	216
Fabric repairs & maintenance - Manse	0	0	0	0	1,098
Printing and Stationery	0	0	0	0	0
Other expenses	235	0	249	484	2,806
	10,675	**0**	**249**	**10,924**	**12,202**
Governance Costs					
Independent Examiner's Fee	0	0	0	0	0
TOTAL	**10,675**	**0**	**249**	**10,924**	**12,202**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration or reimbursement of expenses during the year.

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 £31,642 and the maximum stipend (in the fifth and subsequent years of service) £38,884.

7. COLLECTIONS FOR THIRD PARTIES

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

	2024	2023
Lodging House Mission (Donation)	0	0
TOTAL	**0**	**0**

APPENDIX I

BANK BALANCES

Bank of Scotland Balance as at 31st December 2023	2,912.92
Bank of Scotland Fabric Fund	6.59
Heating Fund Cash in Hand	0.00
Hymn Book Fund Cash in hand	0.00
Guild Bank Balance as at 31st December 2023	0.00
Guild Cash in hand	0.00
Sunday School Bank Balance as at 31st December 2023	508.82
Sunday School Cash in Hand	0
	3,428.33
Add outstanding Lodgement	0.00
Less cheques to be presented	0.00
Total Closing Balance as at 31st December 2023	**3,428.33**

Bank of Scotland Balance as at 31st December 2024	3,018.51
Bank of Scotland Fabric Fund	7.00
Heating Fund Cash in Hand	0.00
Hymn Book Fund Cash in Hand (closed 2021)	0,00
Guild Bank Balance as at 31st December 2024	0.00
Guild Cash in Hand	0.00
Sunday School Bank Balance as at 31st December 2024	604.18
Sunday School Cash in Hand	0.00
	3,629.69
Add Outstanding Lodgement	0.00
Less cheques to be presented	0.00
Total Closing Balance as at 31st December 2024	**3,629.69**

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