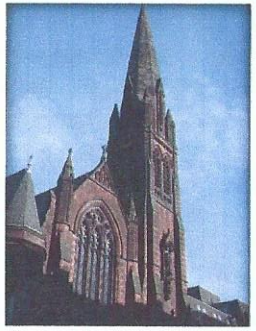
The Church of Scotland

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 2025

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 2025 to the date of Trustee approval on 14th July 2026, are as follows -

George Barry	Duncan P. Mitchell
William Bryce	Pauline Mitchell
Anna Macdonald	Kathleen Robertson
Angus MacDonald	Robert Scanlan
Campbell MacDougall	Alex Smith
Agnes MacKechnie	Raymond Wilson
Donald MacKechnie	Rev. David Slater (Res..25/9/25)
	Rev. Bruce H Sinclair (Ind..25/9/25)

Principal Office Bearers -	
Interim Moderator	Rev. David Slater
Minister	Rev. Bruce H. Sinclair
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 2025

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.

Worship was held jointly every Sunday at 11am with Blawarthill Parish Church. After the Rev. Bruce Sinclair took up his post as Minister on the 25th September 2025, the time for worship was changed to 11.30am, 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.

An on-line YouTube channel, "Eaglais Air-Loidhne" is maintained by the congregation containing mainly worship services in Scottish Gaelic. This enables the congregation's unique witness to be accessed all over the world.

The church garden with its winding walks continues to encourage inclusivity and community engagement and has been successfully maintained by church members. It incorporates a special corner maintained by St Columba Sunday School.

Due to St Columba's unique pastoral responsibilities, it has never had a geographical parish. The minister and Kirk Session instead have responsibility for all people in the Glasgow area who have a Highland or Gaelic background, as set out by the General Assembly Act of 1834 and acknowledged and maintained in the 2023 Basis of Linkage.

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

I report on the accounts of the charity for the year ended 31st December 2025 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 2025

	Note	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Receipts						
Donations	3	9,063	500	0	9,563	2,650
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		6,943	0	0	6,943	6,984
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		0	0	393	393	1,492
Total Receipts		**16,006**	**500**	**393**	**16,899**	**11,126**
PAYMENTS						
Costs of generating funds	4	0	0	0	0	0
Charitable activities	4	5,065	31	302	5,398	10,924
Governance costs	4	0	0	0	0	0
		5,065	31	302	5,398	10,924
Assets and Investments		0	0	0	0	0
Total Payments		**5,065**	**31**	**302**	**5,398**	**10,924**
Excess of Receipts/Payments for the year before Transfers		**10,941**	**469**	**91**	**11,501**	**202**
Transfers		0	(0)	0	0	0
Excess of Receipts over Payments for the year after Transfers		**10,941**	**469**	**91**	**11,501**	**202**

STATEMENT OF BALANCES - YEAR ENDING 31st DECEMBER 2025

	Note	Unrestricted Funds 2025	Designated Funds 2025	Restrictd Funds 2025	Total 2025	Total 2024
		£	£	£	£	£
Bank & Deposit Balances						
Bank & Deposit balances brought forward		2,913	7	604	3,524	3,428
MOVEMENT IN YEAR						
Excess of Receipts over Payments for the year		10,941	469	91	11,501	202
Bank & Deposit balances carried forward	2	13,854	476	695	15,025	3,630
LIABILITIES		0	0	0	0	0
ASSETS (Former Manse)		215,000	0	0	215,000	

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

.....Session Clerk

.....Treasurer

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-2025	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted Funds					
General Fund	3,019	16,006	5,065	0	13,854
Designated Funds					
Fabric Fund	7	500	31	()	476
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	604	393	302	0	695
Total Funds	**3,630**	**16,899**	**5,398**	**0**	15,025

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2025

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

	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
3. ANALYSIS OF DONATIONS					
WFO Scheme	0	0	0	0	0
Gift Aid Donations	8,380	500	0	8,380	1,420
Tax recovered on Gift Aid Don.'s	0	0	0	0	0
Ordinary Offerings (Open Plate)	683	0	0	683	1,230
General Trustees Grant	0	0	0	0	0
Property Rental	6,943	0	0	6,943	6,984
Other Offerings, Donations etc.	0	0	393	0	1,492
	16,006	**500**	**393**	**16,899**	**11,126**
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	3,850	0	0	3,850	3,693
Presbytery Dues	0	0	0	0	210
Interim Moderator Travel	0	0	0	0	0
Computer	0	0	0	0	0
Other Staffing Costs	0	0	0	0	750
Organ/Pulpit Supply	0	0	0	0	0
Heating & Lighting & Water	0	0	0	0	0
Insurance	467	0	0	467	4,526
Church Telephone B.T.	716	0	0	716	671
Fabric repairs & maintenance – Church	0	0	0	0	590
Fabric repairs & maintenance - Manse	0	0	0	0	0
Printing and Stationery	0	0	0	0	0
Other expenses	32	0	302	334	235
	5,065	**0**	**302**	**5,367**	**10,675**
Governance Costs					
Independent Examiner's Fee	0	0	0	0	0
TOTAL	**5,065**	**0**	**302**	**5,367**	**10,675**

St. COLUMBA GAELIC CHURCH of SCOTLAND GLASGOW SC006342
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2025

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 £32,433 and the maximum stipend (in the fifth and subsequent years of service) £39,856.

7. COLLECTIONS FOR THIRD PARTIES

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

	2025	2024
Lodging House Mission (Donation)	0	0
TOTAL	**0**	**0**

BANK BALANCES

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Bank of Scotland Balance at 31st December 2024	3,018.51
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 at 31st December 2024	0.00
Guild Cash in hand	0.00
Sunday School Bank Balance at 31st December 2024	604.18
Sunday School Cash in Hand	0
	3,629.68
Add outstanding Lodgement	0.00
Less cheques to be presented	0.00
Total Closing Balance as at 31st December 2024	**3,629.68**

Bank of Scotland Balance at 31st December 2025	13,959.25
Bank of Scotland Fabric Fund	475.08
Heating Fund Cash in Hand	0.00
Hymn Book Fund Cash in Hand (closed 2021)	0,00
Guild Bank Balance as at 31st December 2025	0.00
Guild Cash in Hand	0.00
Sunday School Bank Balance at 31st December 2024	695.02
	15,130.15
Add Outstanding Lodgement	0.00
Less cheques to be presented	0.00
Total Closing Balance as at 31st December 2025	**15,130.15**

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