

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2024  
for  
ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

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for the Year Ended 31 December 2024**

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**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Report of the Trustees  
for the Year Ended 31 December 2024**

The trustees present their annual report with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Scotland applicable in the UK and Republic of Ireland on 16 July 2014.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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.

**Significant activities**

List of Services and Organisations

**Sunday 11am:** Family worship with crèche, Sunday school, and Bible Class youth group.  
(Tea and coffee are often served after the morning service.)

**Sunday 6.30pm:** Evening worship.

**Thursday Evening at 7.30pm:** Meeting for Bible Study and Prayer. All welcome.

**Saturday evenings, last in the month, 7.30pm:** Meeting for prayer focussing on national, world and church-related contemporary issues.

**Guild:** The Guild meets fortnightly in season providing an opportunity to gather with others for friendship and fellowship.

**Other meetings:** These invited mid-week speakers from various Christian Organisations, **Men's Group;** and the **Women's Group, Light of Life.**

**Children and Youth Activities:**

Boys' Brigade

Girls' Brigade

Communions:

There are two formal communion weekends annually, usually each with a visiting minister, who shares the word. These are held in the third weekend in February and the last weekend in August. In addition there are two informal communions at the Thursday evening service at Easter and early December.

Gaelic

St Columba's is a Category 2 Gaelic charge meaning that there is no requirement for the Minister to be a fluent Gaelic speaker, but the congregation may make provision for preaching in Gaelic.

Brigades

Readers of the accounts should be aware that the finances of the Boys' Brigade and Girls' Brigade are not included because such uniformed organisations have their own constitutions with control exercised elsewhere.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Session was encouraged by the continuing loyalty, and support both practical and financial, of members and adherents during the year, with normal congregational life now firmly reestablished after the Covid pandemic. One enduring legacy of the that period has been continuing weekly uploading of our Sunday morning services to Facebook and Youtube. (Search for St Columba's).

During the year, the Session is engaged with Presbytery on a local church review. This has now been completed.

The number on the Roll of Members is presently 114 (31 Dec 2024), with many more attending adherents.

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**FINANCIAL REVIEW**

**Review of the year**

The principle sources of our income are the WFO envelopes, the monthly standing orders and the open plate. The amount of income from this source this year £83,027 (2023 - £81,008).

The Session encourages giving by Bank Standing Order as a time-saving device for those disposed to make use of the facility.

Tax recovered on Gift Aid continues to be a vital contribution to income. Gift Aid is promoted across the congregation for income-tax payers.

Other groups and projects continue to be supported financially by the congregation. The congregation has donated a total of £3,618 to various mission efforts nationally and world-wide in 2024.

**Ministries and Mission Contribution**

This is paid annually by the congregation to the Church of Scotland. Taken from all non-aid-receiving congregations, these contributions constitute one of The Church of Scotland's main incomes. This figure, calculated by averaging income over the previous three years, appears in the accounts.

**Reserves policy**

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

Diligence: property. The Session maintains vigilance on the condition of the church buildings and manse, commissioning repair and maintenance as need arises. In the view of the Session all properties are in good order and fit-for-purpose.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Congregation is a registered charity, number SC006777 and is administered in accordance with the Unitarian Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of The Church of Scotland.

**Recruitment and appointment of new 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, is elected by the congregation and inducted by Presbytery. Elders are elected by and from the communicant members of the congregation, are appointed for life (ad vitam aut culpam) as regulated by Act X, 1932. Their number is determined by the Kirk Session. The Minister presides when present but the Session chooses one of its own number to preside if the Minister is absent. The Chair has casting vote only, may not move motions, but may introduce business and speak to it. The court elects a Clerk from its own members, and a Treasurer from among the Congregation's communicant members. It is answerable to Presbytery for censurable or illegal actions.

**Organisational structure**

The Congregation has a Kirk Session and operates in accordance with its "Church of Scotland Model Constitution". Under this constitution there is one governing body, the Kirk Session, which is responsible for all administrative and ruling matters. The Kirk Session meets regularly throughout the year, bi-monthly or as matters require attention.

Session have appointed Assisting Teams, each having a coordinating elder:

- Welcoming Team
- Cleaning Team
- Audio-Visual Team
- Medical Team

**Church buildings**

The church building, hall and manse are held by the General Trustees of the Church of Scotland and are managed and maintained by the Kirk Session. The charity has the right to occupy and use these buildings for the furtherance of its stated charitable objectives, with no consideration payable in relation to this.

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management and Safeguarding**

The Kirk Session acknowledges its duty to identify and review the risks to which the charity is exposed and to exercise vigilance that provides reasonable assurance against fraud and error.

The Kirk Session also assumes responsibility for ensuring that Church and Manse are fit for purpose and present no danger to the health and safety of office-bearers, worshippers and casual visitors. The Kirk Session has the Safeguarding role in respect of clearing volunteers to work with children and vulnerable adults. Session has appointed Mrs Shona Macleod as Safeguarding Coordinator for the congregation. A congregational Safeguarding Panel comprising the Session Moderator, Presbytery Elder, Safeguarding Coordinator, and two senior members of the congregation is in place to deal with any issues which may arise from time to time.

**REFERENCE AND ADMINISTRATIVE DETAILS**

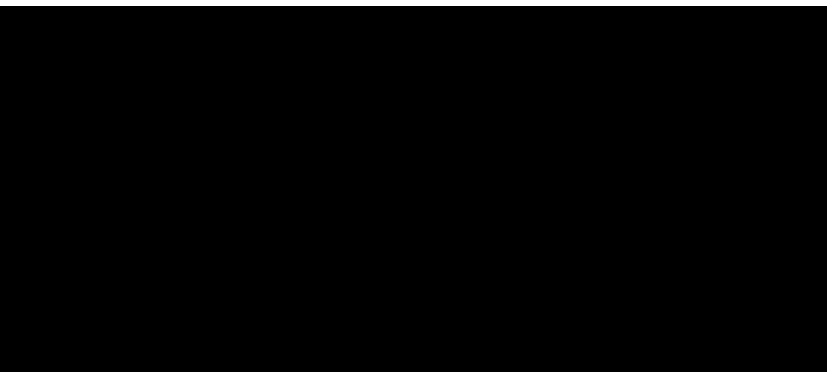
**Registered Charity number**

SC006777

**Principal address**

Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**Trustees**



**Church Treasurer**



**Independent Examiner**



Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**Bankers**

Bank of Scotland  
47 Cromwell Street  
Stornoway  
Isle of Lewis  
HS1 2DE

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Report of the Trustees  
for the Year Ended 31 December 2024**

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
St Columba (Old Parish) Church of  
Scotland, Stornoway**

I report on the accounts for the year ended 31 December 2024 set out on pages six to fifteen.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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.

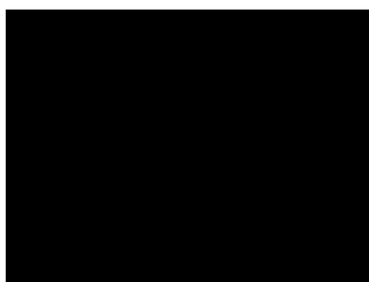
**Independent examiner's statement**

In connection with 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; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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 to be reached.



The Institute of Chartered Accountants of Scotland

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

28 March 2025

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	98,257	19,813	118,070	109,330
<b>Charitable activities</b>					
Charitable activities	5	3,720	-	3,720	2,940
Other trading activities	3	4,301	-	4,301	4,424
Investment income	4	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>
<b>Total</b>		<u>106,278</u>	<u>19,813</u>	<u>126,091</u>	<u>116,709</u>
<b>EXPENDITURE ON</b>					
Raising funds		194	-	194	202
<b>Charitable activities</b>					
Charitable activities	6	<u>97,498</u>	<u>5,997</u>	<u>103,495</u>	<u>97,142</u>
<b>Total</b>		<u>97,692</u>	<u>5,997</u>	<u>103,689</u>	<u>97,344</u>
<b>NET INCOME</b>					
Transfers between funds	13	8,586	13,816	22,402	19,365
		<u>(1,200)</u>	<u>1,200</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		7,386	15,016	22,402	19,365
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		70,263	5,167	75,430	56,065
		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>

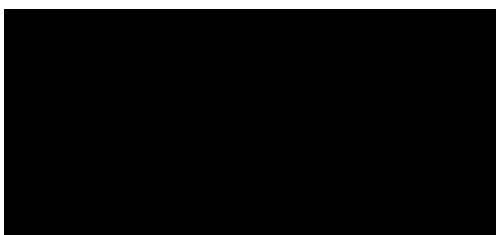
The notes form part of these financial statements

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	10,511	1,341	11,852	11,725
Cash at bank		<u>67,978</u>	<u>18,842</u>	<u>86,820</u>	<u>69,287</u>
		78,489	20,183	98,672	81,012
<b>CREDITORS</b>					
Amounts falling due within one year	12	(840)	-	(840)	(5,582)
		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
<b>NET CURRENT ASSETS</b>					
		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
<b>NET ASSETS</b>					
		<u>77,649</u>	<u>20,183</u>	<u>97,832</u>	<u>75,430</u>
<b>FUNDS</b>					
Unrestricted funds	13			77,649	70,263
Restricted funds				<u>20,183</u>	<u>5,167</u>
<b>TOTAL FUNDS</b>					
				<u>97,832</u>	<u>75,430</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:



**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a Fully Accrued basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

St Columba's (Old Parish) Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.
- If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Offerings and donations	104,355	95,157
Gift aid	11,911	11,686
Legacies	-	1,500
Special collections	508	-
Other income	<u>1,296</u>	<u>987</u>
	<u>118,070</u>	<u>109,330</u>

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**3. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Audio & book income	374	250
Life & Work magazines	139	174
Use of premises	<u>3,788</u>	<u>4,000</u>
	<u>4,301</u>	<u>4,424</u>

**4. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Bank account interest	<u>-</u>	<u>15</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.12.24	31.12.23
	£	£
Activity		
Weddings, baptisms & funerals	<u>3,720</u>	<u>2,940</u>
Charitable activities		

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs £	Totals £
Charitable activities	<u>102,595</u>	<u>900</u>	<u>103,495</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.12.24	31.12.23
	£	£
Giving To Grow	52,125	50,390
Presbytery dues	982	1,114
Minister's expenses	1,151	1,082
Pulpit supply	3,493	2,029
Fabric repairs and expenses	9,496	15,045
Council tax and insurance	5,487	5,762
Heat and light	10,250	4,358
Computer & IT supplies	432	75
Stationery, postage & telephone	2,844	2,265
Photocopier costs	2,995	2,766
Organ & music	2,610	783
Books & magazines	315	243
Outreach	2,695	-
Donations	3,618	4,500
Loan Interest	-	2,000
Sunday School expenses	334	147
The Guild expenses	3,431	2,757
Other costs	<u>337</u>	<u>938</u>
	<u>102,595</u>	<u>96,254</u>

Donations paid comprise of the following:

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

<b>Organisation</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
WEC International	100	-
Slavic Gospel Mission	225	-
Highland Theological College	285	-
Steadfast Global	100	-
Salvation Army	100	100
Donations paid from The Guild fund	-	900
SIM International (Hepburn family support)	1,000	200
Dr Iain Hepburn	-	100
Mr Peter Maclean	-	100
The Gambia Partnership	-	100
Safe Families	100	100
Tearfund (Ukraine)	-	1,100
Muriel Macleod (Cambodia)	-	100
Faith Mission	100	100
Blythswood (Charlie Nicolson)	-	100
Martin & Joyce Campbell	600	700
Distribution of Hebrew Scriptures	100	-
India Village Ministries	100	-
Mercy Ships (Laura Ann Macleod)	100	-
Open Air Mission	100	-
EMF	100	-
Alzheimers Research UK	508	-
	<u>3,618</u>	<u>4,500</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

During the year [REDACTED], who is a member of the Kirk Session, received £500 (2023 - £160) for pulpit supply.

During the year [REDACTED], who is a member of the Kirk Session, received £NIL (2023 - £120) for pulpit supply.

During the year [REDACTED], who is a member of the Kirk Session, received £432 (2023 - £234) for reimbursed expenses.

**Trustees' expenses**

These are noted in the above statement.

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**9. STAFF COSTS**

**Church of Scotland stipend policy**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 (2023 - £30,135) and the maximum stipend in 5th and subsequent years of service was £38,884 (2023 - £37,032).

**High paid staff**

No employees are paid in excess of £60,000 (2023 - none).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	97,942	11,388	109,330
<b>Charitable activities</b>			
Charitable activities	2,940	-	2,940
Other trading activities	4,424	-	4,424
Investment income	<u>15</u>	<u>-</u>	<u>15</u>
<b>Total</b>	<u>105,321</u>	<u>11,388</u>	<u>116,709</u>
<b>EXPENDITURE ON</b>			
Raising funds	202	-	202
<b>Charitable activities</b>			
Charitable activities	<u>83,258</u>	<u>13,884</u>	<u>97,142</u>
<b>Total</b>	<u>83,460</u>	<u>13,884</u>	<u>97,344</u>
<b>NET INCOME/(EXPENDITURE)</b>	21,861	(2,496)	19,365
<b>Transfers between funds</b>	<u>(1,200)</u>	<u>1,200</u>	<u>-</u>
<b>Net movement in funds</b>	20,661	(1,296)	19,365
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>49,602</u>	<u>6,463</u>	<u>56,065</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>70,263</u>	<u>5,167</u>	<u>75,430</u>

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Other debtors	-	690
Gift aid debtor	<u>11,852</u>	<u>11,035</u>
	<u>11,852</u>	<u>11,725</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Accrued expenses	<u>840</u>	<u>5,582</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General Fund	69,110	8,986	(1,200)	76,896
Designated - Sunday School Fund	280	(209)	-	71
Designated - The Guild Fund	<u>873</u>	<u>(191)</u>	<u>-</u>	<u>682</u>
	70,263	8,586	(1,200)	77,649
<b>Restricted funds</b>				
Restricted General Fund	3,582	4,677	1,200	9,459
Restricted Fabric Projects Fund	<u>1,585</u>	<u>9,139</u>	<u>-</u>	<u>10,724</u>
	<u>5,167</u>	<u>13,816</u>	<u>1,200</u>	<u>20,183</u>
<b>TOTAL FUNDS</b>	<u>75,430</u>	<u>22,402</u>	<u>-</u>	<u>97,832</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	102,913	(93,927)	8,986
Designated - Sunday School Fund	125	(334)	(209)
Designated - The Guild Fund	<u>3,240</u>	<u>(3,431)</u>	<u>(191)</u>
	106,278	(97,692)	8,586
<b>Restricted funds</b>			
Restricted General Fund	9,390	(4,713)	4,677
Restricted Fabric Projects Fund	<u>10,423</u>	<u>(1,284)</u>	<u>9,139</u>
	<u>19,813</u>	<u>(5,997)</u>	<u>13,816</u>
<b>TOTAL FUNDS</b>	<u>126,091</u>	<u>(103,689)</u>	<u>22,402</u>

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General Fund	48,069	22,241	(1,200)	69,110
Designated - Sunday School Fund	249	31	-	280
Designated - The Guild Fund	<u>1,284</u>	<u>(411)</u>	<u>-</u>	<u>873</u>
	49,602	21,861	(1,200)	70,263
<b>Restricted funds</b>				
Restricted General Fund	1,177	1,205	1,200	3,582
Restricted Fabric Projects Fund	<u>5,286</u>	<u>(3,701)</u>	<u>-</u>	<u>1,585</u>
	<u>6,463</u>	<u>(2,496)</u>	<u>1,200</u>	<u>5,167</u>
<b>TOTAL FUNDS</b>	<u>56,065</u>	<u>19,365</u>	<u>-</u>	<u>75,430</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	101,497	(79,256)	22,241
Designated - Sunday School Fund	178	(147)	31
Designated - The Guild Fund	<u>3,646</u>	<u>(4,057)</u>	<u>(411)</u>
	105,321	(83,460)	21,861
<b>Restricted funds</b>			
Restricted General Fund	3,505	(2,300)	1,205
Restricted Fabric Projects Fund	<u>7,883</u>	<u>(11,584)</u>	<u>(3,701)</u>
	<u>11,388</u>	<u>(13,884)</u>	<u>(2,496)</u>
<b>TOTAL FUNDS</b>	<u>116,709</u>	<u>(97,344)</u>	<u>19,365</u>

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General Fund	48,069	31,227	(2,400)	76,896
Designated - Sunday School Fund	249	(178)	-	71
Designated - The Guild Fund	<u>1,284</u>	<u>(602)</u>	<u>-</u>	<u>682</u>
	49,602	30,447	(2,400)	77,649
<b>Restricted funds</b>				
Restricted General Fund	1,177	5,882	2,400	9,459
Restricted Fabric Projects Fund	<u>5,286</u>	<u>5,438</u>	<u>-</u>	<u>10,724</u>
	<u>6,463</u>	<u>11,320</u>	<u>2,400</u>	<u>20,183</u>
<b>TOTAL FUNDS</b>	<u>56,065</u>	<u>41,767</u>	<u>-</u>	<u>97,832</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	204,410	(173,183)	31,227
Designated - Sunday School Fund	303	(481)	(178)
Designated - The Guild Fund	<u>6,886</u>	<u>(7,488)</u>	<u>(602)</u>
	211,599	(181,152)	30,447
<b>Restricted funds</b>			
Restricted General Fund	12,895	(7,013)	5,882
Restricted Fabric Projects Fund	<u>18,306</u>	<u>(12,868)</u>	<u>5,438</u>
	<u>31,201</u>	<u>(19,881)</u>	<u>11,320</u>
<b>TOTAL FUNDS</b>	<u>242,800</u>	<u>(201,033)</u>	<u>41,767</u>

**Purpose of funds**

Designated Funds - Sunday School and The Guild: Funds held by and administered by these congregational organisations.

Restricted General Fund - This fund is used to account for income and expenditure for specific projects. There were no such funds held at the year-end.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**14. RELATED PARTY DISCLOSURES**

Related party transactions are listed in the "Trustees' remuneration and benefits" note.

**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Offerings and donations	86,391	17,964	104,355	95,157
Gift aid	10,570	1,341	11,911	11,686
Legacies	-	-	-	1,500
Special collections	-	508	508	-
Other income	<u>1,296</u>	<u>-</u>	<u>1,296</u>	<u>987</u>
	98,257	19,813	118,070	109,330
<b>Other trading activities</b>				
Audio & book income	374	-	374	250
Life & Work magazines	139	-	139	174
Use of premises	<u>3,788</u>	<u>-</u>	<u>3,788</u>	<u>4,000</u>
	4,301	-	4,301	4,424
<b>Investment income</b>				
Bank account interest	-	-	-	15
<b>Charitable activities</b>				
Weddings, baptisms & funerals	<u>3,720</u>	<u>-</u>	<u>3,720</u>	<u>2,940</u>
<b>Total incoming resources</b>	106,278	19,813	126,091	116,709
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Freewill offering envelopes	194	-	194	202
<b>Charitable activities</b>				
Giving To Grow	52,125	-	52,125	50,390
Presbytery dues	982	-	982	1,114
Minister's expenses	1,151	-	1,151	1,082
Pulpit supply	3,493	-	3,493	2,029
Fabric repairs and expenses	8,212	1,284	9,496	15,045
Council tax and insurance	5,487	-	5,487	5,762
Heat and light	10,250	-	10,250	4,358
Computer & IT supplies	432	-	432	75
Stationery, postage & telephone	2,844	-	2,844	2,265
Photocopier costs	2,995	-	2,995	2,766
Organ & music	2,610	-	2,610	783
Books & magazines	315	-	315	243
Outreach	-	2,695	2,695	-
Donations	1,600	2,018	3,618	4,500
Carried forward	92,496	5,997	98,493	90,412

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**ST COLUMBA (OLD PARISH) CHURCH OF  
SCOTLAND, STORNOWAY**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>Charitable activities</b>				
Brought forward	92,496	5,997	98,493	90,412
Loan Interest	-	-	-	2,000
Sunday School expenses	334	-	334	147
The Guild expenses	3,431	-	3,431	2,757
Other costs	<u>337</u>	<u>-</u>	<u>337</u>	<u>938</u>
	96,598	5,997	102,595	96,254
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy and legal fees	<u>900</u>	<u>-</u>	<u>900</u>	<u>888</u>
Total resources expended	<u>97,692</u>	<u>5,997</u>	<u>103,689</u>	<u>97,344</u>
<b>Net income</b>	<u>8,586</u>	<u>13,816</u>	<u>22,402</u>	<u>19,365</u>

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