

## **Coatdyke Congregational Church, Airdrie**

### **Trustees' Annual Report and Accounts for the year ended 31 December 2024**


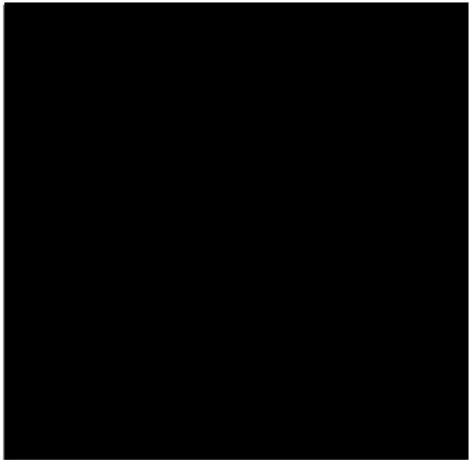
Scottish Charity Number SC013539

#### **Statement of Purpose**

Coatdyke Congregational Church is an independent church dedicated to the worship of Jesus Christ. It is governed by its own members in the congregational tradition. Membership is available to all.

#### **Charitable Status**

Coatdyke Congregational Church is recognised by HM Revenue & Customs as a charity for the purposes of Section 505, Taxes Act 1988 and is entitled under Section 1(7) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 to describe itself as a charity.




#### **Governing document**

The Church is currently governed by the provisions set out in the constitution adopted at the Church Meeting held on 18 August 2010 as amended at the church meeting held on 20 May 2015 and subsequently amended at the Church Meeting on Wednesday 8th May 2023

#### **Recruitment and appointment of Trustees**

All trustees are appointed by Church members in accordance with the relevant procedures set out for this purpose in the Church constitution.

#### **Trustee remuneration and expenses**

Apart from  who received his agreed annual stipend and expenses for carrying out his duties as minister of the Church, as included under Pastoral Costs in the attached accounts, no other Trustee received any remuneration or expenses during the year.

  
**Receipts and Payments Accounts for the year ended 31 December 2024**

<b><u>Receipts</u></b>	<b>2024</b>	<b>2023</b>
<b><i>General Fund</i></b> (Note 1)	£	£
Members' weekly giving	26,304.31	25,820.59
HMRC Gift Aid Scheme	6,429.75	6,529.06
Designated members' gift days	939.00	1,035.00
Donations / Hall Rents	6,394.00	4,321.00
Grants received	350.00	2,545.00
	<b><u>40,417.06</u></b>	<b><u>40,250.65</u></b>
 <b><i>Affiliation Fee Fund</i></b> (Note 2)		
Members' payments received	1,241.00	1,197.00
	<b><u>1,241.00</u></b>	<b><u>1,197.00</u></b>
 <b><i>Benevolent Fund</i></b> (Note 3)		
Donations Received	2,666.43	2,314.10
	<b><u>2,666.43</u></b>	<b><u>2,314.10</u></b>
 <b><i>Fabric Fund</i></b> (Note 4)		
Let of manse	7,772.80	5,980.00
Bank interest	1,301.42	3,021.03
Insurance claim re-imbursement	1,426.00	
	<b><u>10,500.22</u></b>	<b><u>9,001.03</u></b>
 <b><i>Legacies Fund</i></b> (Note 5)		
Bequests Received	0.00	0.00
	<b><u>0.00</u></b>	<b><u>0.00</u></b>
 <b><i>Special Projects Fund</i></b> (Note 6)		
Fundraising projects	325.63	314.88
	<b><u>325.63</u></b>	<b><u>314.88</u></b>

**Flower Fund** (Note 7)

0.00 0.00

0.00 0.00**Christian Aid Airdrie group** (Note 8)

Fundraising events 2,415.90 2,505.44

2,415.90 2,505.44**Outreach and Events** (Note 9)

0.00 740.00

0.00 740.00**Total Receipts**57,566.24 56,323.10**Coatdyke Congregational Church, Airdrie****Receipts and Payments Accounts for the year ended 31 December 2024****Payments**

2024

2023

**General Fund**

Pastoral costs	38,228.22	41,271.00
Utility company payments	1,971.58	1,981.72
Property insurance	3582.96	2,154.33
Presentations / gifts / donations	435.98	522.99
Garden maintenance	0.00	620.99
Property repairs / upgrading - Church	0.00	2,715.37
Other operating costs	1,009.08	1,307.60
Legal fees	3,062.00	0.00

48,289.92 50,574.00**Affiliation Fee Fund**

Payments to Congregational Federation 1,316.00 1,557.50

1,316.00 1,557.50**Benevolent Fund**

Charitable donations 2,359.45 2,250.00

2,359.45 2,250.00

***Fabric Fund***

Property repairs / upgrading - Church	661.44	1350.00
Property repairs / upgrading - Manse	418.00	2308.95
	<u>1,079.44</u>	<u>3,658.95</u>

***Legacies Fund***

Expended	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

***Special Projects Fund***

Transfer to Benevolent Fund	200.00	500.00
	<u>200.00</u>	<u>500.00</u>

***Flower Fund***

Expended	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

***Christian Aid Airdrie group***

Payments to Christian Aid Scotland	2415.90	2505.44
	<u>2,415.90</u>	<u>2,505.44</u>

***Outreach and Events***

Community lunch for Coronation	0.00	536.48
	<u>0.00</u>	<u>536.48</u>

**Total Payments**

<u>55,660.61</u>	<u>61,582.37</u>
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**Surplus / (deficit) for year**

<u>1,905.63</u>	<u>-5,259.27</u>
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**Coatdyke Congregational Church, Airdrie**

**Statement of Balances as at 31 December 2024**

	2024	2023
		£
<b><i>Bank and cash in hand</i></b>		
Opening balances	127,956.36	133,215.63
Surplus / (deficit) for year	1,905.63	-5,259.27
Closing balances	<u>129,861.99</u>	<u>127,956.36</u>
<b><i>Reserves</i></b>		
General Fund	98,235.18	106,107.94
Affiliation Fee Fund	1,064.75	1,139.75
Benevolent Fund	467.64	160.66
Charity Projects Fund	0.00	0.00
Fabric Fund	23,516.60	14,095.82
Legacies Fund	203.52	3,518.16
Special Projects Fund	3518.16	2,018.78
Flower Fund	2,144.41	711.73
Christian Aid	711.73	0.00
Outreach and Events	0.00	203.52
Closing balances	<u>129,861.99</u>	<u>127,956.36</u>

The Benevolent Fund and Christian Aid fund are restricted funds  
The various other funds are all unrestricted.

I report on the accounts of the charity for the year ended 31 December 2024

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of 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 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.

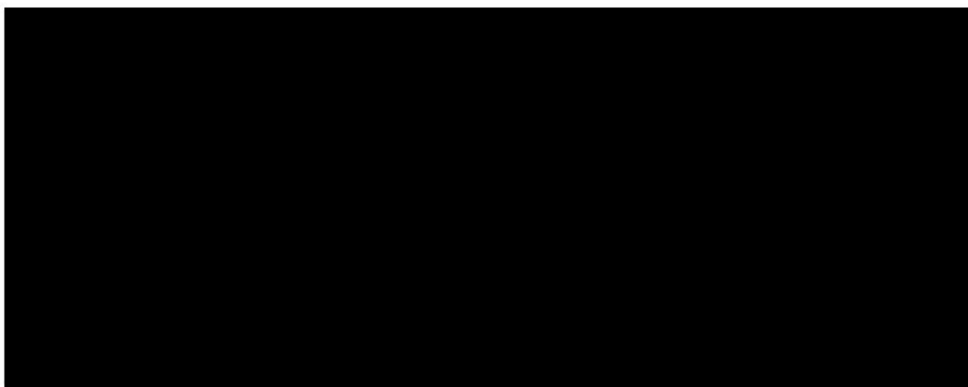
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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:
  - (i) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



### **Notes to the Accounts**

1. The General Fund is the Church's main fund and is used for meeting the day to day running costs of the Church including the payment of the costs and expenses of employing a full-time minister.
2. Affiliation Fees are payable annually at the rate of £23 per member and are collected over four quarterly instalments. These fees accumulate in the Affiliation Fee Fund and are used to pay fees arising from the Church's membership of the Congregational Federation. Any excess monies are available for general purposes use.

3. The Benevolent Fund is earmarked for the receipt of monies collected for the purpose of supporting charities other than the Council for World Mission and the monies in this fund are not available for any other use.

4. The Fabric Fund is intended essentially for the setting aside of monies which are nominally earmarked for the purpose of renovation and upgrading of the Church buildings and manse. It would be possible, however, for all or some of the monies accumulated in this fund to be used for other purposes should the need arise at any time.

5. The Legacies Fund exists for the purpose of receiving any monies bequeathed to the Church. Monies in this fund are used to comply with any instructions laid down with the bequest or, where the bequest was made without any particular instructions for its use, for general purposes.

6. The Special Projects Fund has become an ongoing fundraising project for General use where required

7. The flower fund is earmarked for purchase of flowers to decorate the Church or members of the congregation in the event of a special occasion. These funds could be used for Special Celebrations

8. Christian Aid fund is used to receive and transfer monies raised by Airdrie Churches for the sole purpose of Christian Aid. All monies received in this fund are transferred to Christian Aid Head office

9. Outreach & Events is used for receiving monies earmarked for celebrating important events in the life of the Church and the local Community.