



Receipts and Payments Accounts

for the year ended 31 December 2024

of

Newmains Coltness Memorial Parish Church of Scotland

Congregation No: 171139

Charity No: SC 001381

incorporating the Trustees' report and accounts of

Coltness Memorial & Bonkle Churches Development Fund

Charity No: SC020911

Coltness Memorial & Bonkle Churches Development Fund

These accounts and Trustees' reports includes information relating to Newmains Coltness Memorial Parish Church of Scotland and Coltness Memorial & Bonkle Churches Development Fund.

Development Fund

The Development Project is a joint churches initiative between the congregations of Coltness Memorial and Bonkle. The purpose of the Project is to facilitate the glorifying of God and assist in the work of the advancement of Christ's Kingdom throughout the parishes of Newmains and Bonkle . The work undertaken by the fund is concerned with outreach to those with little or no church connection in our community.

The Project is a separately registered charity (Charity No: SC020911). As many of the trustees of the Project are also trustees of Newmains Coltness Memorial Church , it is considered appropriate to collate the financial information of the Newmains Coltness Parish Church and the Development Fund together into one set of accounts.

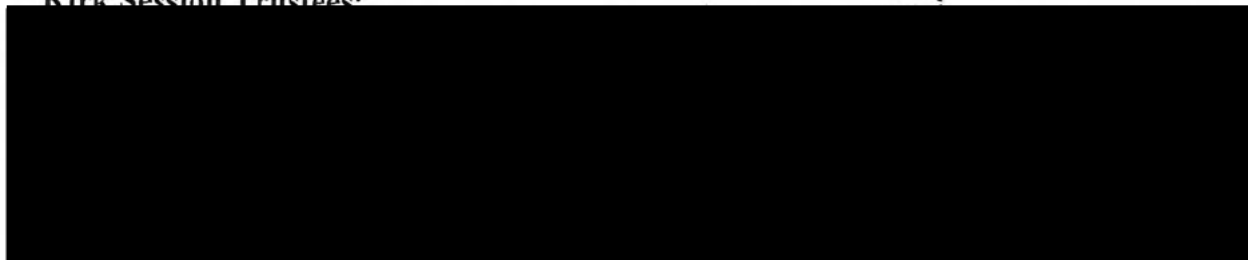
Trustees' Annual Report
Year ended 31 December 2024

The trustees present the annual report and accounts for the Newmains Coltness Memorial Parish Church of Scotland for the year ended 31 December 2024

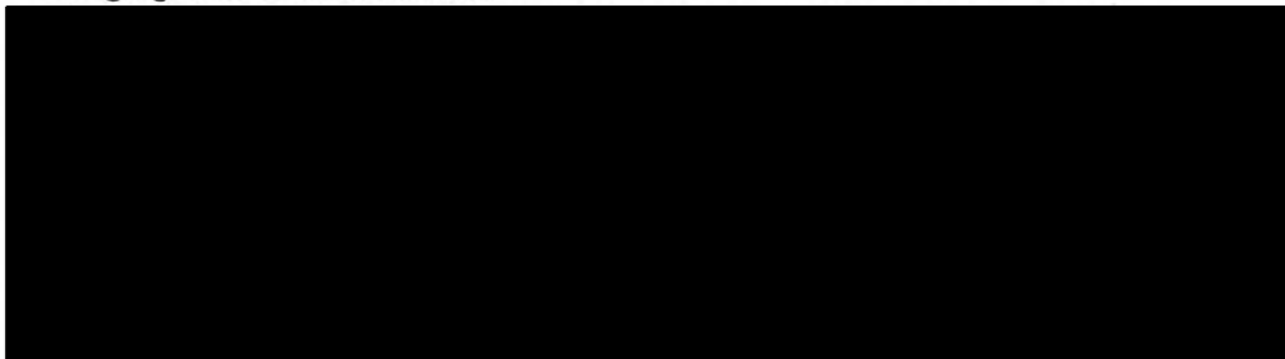
Reference and Administrative Information

Charity Name: Newmains Coltness Memorial Church of Scotland
Charity Registration Number: SC001381
Congregation Reference No: 171139
Contact Address: 139 Bonkle Road
Newmains
Wishaw
ML29AL

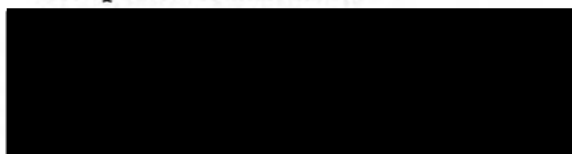
Kirk Session Trustees:



Congregational Board Trustees



Independent Examiner



Bankers

Bank of Scotland,
27/29 Main Street
Wishaw
ML27AF

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets 10 times a year is responsible for spiritual affairs within the church. Owing to the pandemic, it has not been possible to meet as frequently this year. The trustees have met twice during the period, though conversations with key trustees have been held weekly.

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.

Services of worship are held each Sunday at 10.30 am, additional services are held from time to time in the evening. During the summer months only one morning service is held at 11:00 am, in July this is held in Bonkle and in Coltness Memorial in August. The church also holds a number of youth activities, such as Sunday School and crèche. There are also a number of adult events such as Arts and Crafts Group, Guild. We also share a number of activities with Bonkle Church, such as the Live Well Charity shop, Bible Study and Prayer Meeting Alpha Courses, Worship Services and the annual outreach. Social events hosted by the church include coffee mornings and fellowship lunches. The congregation also host an annual Arts and Crafts Exhibition, which raises a large amount for a nominated charity each year. Chaplaincy at Morningside Primary School, Newmains Primary School and Clyde Valley High School and Morningside Care Home are also undertaken by the church.

The Live Well Food Co-op continues to provide short term emergency aid to those in distress.

The church also hosts a lunch club which is open to all members of the ageing community in our halls. The halls are also used as a venue for meetings by various local groups.

Achievements and Performance

With the removal of the Covid restrictions, our average weekly attendance at worship including children is 55; there are an additional 50 online worshippers who join us each week. Sunday school is not meeting at present. The other groups are as follows:

Guild (28)

Arts & Crafts Group (10)

Joint Activities with Bonkle Church of Scotland:

Oasis (12), Choir (8), Listening Lounge Lunch held monthly (40)

Over the period since October 2022, representatives of the congregation have been in discussion with other churches within our cluster group of Allanton, Bonkle, Cambusnethan North, Shotts Calderhead Erskine, to determine the shape of the mission of the church under the agreed Presbytery Mission Plan. The direction of the plan is to meet the reduction in available ministers by 2027 of 35%, reduce the current building cost and to centre development of churches with modern spaces in the right places. The draft plan calls for worship centres in Allanton and Coltness Memorial with all other churches being let, sold or otherwise disposed of. There is further discussion to be held over some provision of missional activity in the Shotts area. These discussions will continue over 2025 with a view to concluding by late summer 2025.

Financial Review

The principal source of income was weekly offerings, including Gift Aid Tax, but with a slight increase in our open plate donations the overall result was a reduction of £2K. The number of people giving efficiently through Gift Aid allowing the Church to reclaim 25% tax is 65 This is something we would encourage as many as possible to take up as it increases a members giving at no cost to themselves. 60 sets of envelopes were issued with 40 sets being used. 39 standing orders are in place (a slight increase over the previous year) which guarantees regular income for the Church whether the person is in Church every week or not, which is the most efficient way to give. Our giving to Grow assessment of £26,826 was paid in full by the year end. Like everyone else the church is not immune from the continuing spiral of price inflation, particularly our energy costs. Over the year our expenditure increases were energy £2k, Staffing Costs £3K, continuing maintenance of the building £4.6k which included new lights in the hall corridor (£1,572)

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six month's expenditure of the unrestricted funds (including designated funds). As at 31 December 2024 the unrestricted funds were £43,145.08 (including designated funds of £28,836.41). Please refer to Note 2 for the purposes of funds held.

The Church also held £1785 of restricted funds which have been provided for the purposes specified in Note 2.

The General Trustees also hold funds on our behalf of £25,027 in the Consolidated Fabric Fund but available to the Trustees to meet the cost of energy accounts, insurance and essential repairs.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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,

Session Clerk

Date 25 / 3 / 25

Trustees' Annual Report

For the year ended 31 December 2024

**The trustees present the annual report and accounts for the Coltness Memorial
& Bonkle Churches Development Fund**

Reference and Administrative Information

Charity Name: Coltness Memorial & Bonkle Churches Development Fund

Charity Registration No: SC020911

Contact Address:

139 Bonkle Road
Newmains
Wishaw ML2 9AL

Trustees

Principal Office Bearers

Interim Moderator

Treasurer

Independent Examiner

67 Laburnum Road

Viewpark, Uddingston G71 5AE

Bankers

Bank of Scotland 27/29 Main Street Wishaw ML2 7AF

**Independent Examiner's Report to the Trustees of Newmains Coltness Memorial Parish
Church of Scotland & Coltness Memorial & Bonkle Churches Development Fund**

I report on the accounts of the charities for the year ended 31st December 2024, which are set out on pages 9 to 15 .

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

An 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:
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 comply with Regulation 9 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.

Independent Examiner of Newmains Coltness Memorial Parish Church of Scotland

Name
Address:

Date

Independent Examiner of Coltness Memorial & Bonkle Churches Development Fund

Name
Address:

Date

Newmains Coltness Memorial Parish Church of Scotland
Coltness Memorial & Bonkle Churches Development Fund
Receipts and Payments Account

Charity No: SC001381
Charity No: SC020911
Year ended 31 December 2024

	Note	Coltness Memorial Church			Development Fund			Combined Total 2024	Total 2023 £
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Sub Total 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Sub Total 2024 £		
Receipts									
Donations	3	49,282.48	0.00	49,282.48	0.00	0.00	0.00	49,282.48	51,324.80
Activities for Generating Funds		4,400.15	0.00	4,400.15	0.00	0.00	0.00	4,400.15	5,311.00
Guild		2,085.86	0.00	2,085.86	0.00	0.00	0.00	2,085.86	1,338.42
Craft Class		291.80	0.00	291.80	0.00	0.00	0.00	291.80	207.51
Bank & Deposit interest		685.11	88.72	773.83	0.00	0.00	0.00	773.83	549.60
Investment income		618.30	0.00	618.30	0.00	0.00	0.00	618.30	521.59
Extra Ordinary Income									59,252.92
Rental of premises		4,670.00	0.00	4,670.00	0.00	0.00	0.00	4,670.00	4,060.00
Legacy		0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
		62,033.70	88.72	62,122.42	0.00	0.00	0.00	62,122.42	
Development Fund Supporters									
Reimbursement from CAP		0.00	0.00	0.00	15,856.26	0.00	15,856.26	15,856.26	15,181.60
Charity Shop Receipts		0.00	0.00	0.00	16,136.00	0.00	16,136.00	16,136.00	19,722.00
Repayment Secretary Salary		0.00	0.00	0.00	1,768.86	0.00	1,768.86	1,768.86	1,770.36
Gift Aid		0.00	0.00	0.00	1,020.00	0.00	1,020.00	1,020.00	1020
Food Bank		0.00	0.00	0.00	0.00	60.00	60.00	60.00	1,470.00
Donations		0.00	0.00	0.00	5,080.00	0.00	5,080.00	5,080.00	5,355.00
Total Receipts		62,033.70	88.72	62,122.42	39,861.12	60.00	39,921.12	102,043.54	108,081.88
Payments	4								
Cost of Generating Funds		197.89	0.00	197.89	0.00	0.00	0.00	197.89	168.88
Charitable activities		66,981.28	0.00	66,981.28	26,453.39	1,606.97	28,060.36	95,041.64	85,615.47
Total Payments		67,179.17	0.00	67,179.17	26,453.39	1,606.97	28,060.36	95,239.53	85,784.35
Excess of receipts over payments									
Before Transfers	-	5,145.47	88.72	5,056.75	13,407.73	1,546.97	11,860.76	6,804.01	22,297.53
Transfers		3,868.30							2873.00
Total Tranfers		-3,868.30							-2,873.00
		0.00							0.00
Excess of receipts over payments									
After Transfers		-5,145.47	88.72	5,056.75	13,407.73	1,546.97	11,860.76	6,804.01	22,297.53

Newmain's Coltness Memorial Parish Church of Scotland
Coltness Memorial & Bonkle Churches Development Fund
Statement of Balances At 31 December 2024

Charity No: SC001381
Charity No: SC020911

Coltness Memorial Church

Development Fund

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Sub Total 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Sub Total 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances	48,290.52	1,697.11	49,987.63	95,418.38	6,695.36	102,113.74	152,101.37	133,635.83
Bank & deposit balances b/f								-3,831.99
Movement in year:								
Excess of Receipts over Payments for the year	- 5,145.47	88.72	- 5,056.75	13,407.73	- 1,546.97	11,860.76	6,804.01	22,297.53
Bank & deposit balances carried forward	<u>43,145.05</u>	<u>1,785.83</u>	<u>44,930.88</u>	<u>108,826.11</u>	<u>5,148.39</u>	<u>113,974.50</u>	<u>158,905.38</u>	<u>152,101.37</u>

Investments at market value (cost £14198)	14,198.00	0.00	14,198.00	0.00	0.00	0.00	14,198.00	MV 2023 23,732.00
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	COSIT Growth Fund	Cost	MV 2024	MV 2023
Benevolent Fund	2880 Units	8,928.00	18,374.40	15,552.00
Stipend Reserve Fund	1700 Units	5,270.00	10,846.00	9,180.00
		<u>14,198.00</u>	<u>29,220.40</u>	<u>24,732.00</u>

These accounts were approved by the Kirk Session and Financial Board on 25th March 2025

Presented on behalf of the Kirk Session and Financial Board

Session Clerk (Mrs Helen Campbell)

Treasurer (Miss Fay Parker)

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1. Trustee Remuneration and Related Party Transactions

Coltness Memorial Church

During the year one trustee received reimbursement of travel expenses in the sum of £1136.06. Also, one Trustee £2400 for providing his services as Church Officer and caretaker during the year. Mrs Margaret Murdoch received £1800 for her services as organist.

2. Movements in Funds

Coltness Memorial Church

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	17,999.69	53,952.99	- 61,512.34	3,868.30	14,308.64
Designated Benevolent Fund (GF)	8,928.00	388.80	0.00	-388.80	8,928.00
Designated Fabric Fund (Dep)	12,440.29	650.35	0.00	0.00	13,090.64
Designated Stipend Reserve Fund (GF)	5,270.00	229.50	0.00	-229.50	5,270.00
Designated Special Purposes Fund (DP)	664.96	34.76	0.00	0.00	699.72
Designated Kidz Klub	9.00	0.00	0.00	0.00	9.00
Designated Social Committee	1,077.13	4,400.15	-2,950.00	-2,500.00	27.28
Designated Women's Guild	1,575.24	2,085.86	-2,609.84	-350.00	701.26
Designated Arts and Crafts	326.21	291.29	-106.99	-400.00	110.51
Sub total	48,290.52	62,033.70	- 67,179.17	0.00	43,145.05
Restricted funds					
Benevolent Fund(Dep)	1,598.63	83.57	0.00	0.00	1,682.20
Roof Fund (Dep)	98.48	5.15	0.00	0.00	103.63
Subtotal	1,697.11	88.72	0.00	0.00	1,785.83
Total funds CHURCH	49,987.63	62,122.42	- 67,179.17	0.00	44,930.88
DEVELOPMENT FUND					
	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Funds	95,418.38	39,861.12	- 26,453.39	0.00	108,826.11
Sub total	95,418.38	39,861.12	- 26,453.39	0.00	108,826.11
Restricted funds					
Food bank	6,695.36	60.00	- 1,606.97	0.00	5,148.39
Total funds DEV FUND	102,113.74	60.00	- 1,606.97	0.00	113,974.50
COMBINED TOTAL FUNDS	152,101.37	39,921.12	- 28,060.36	0.00	158,905.38

Nature of funds

Unrestricted Funds: are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.

Designated Funds: are unrestricted funds set aside by the trustees for a specific purpose.

Restricted Funds: may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Purposes of funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

The current balance is held in the Church of Scotland Investors Trust Deposit Fund with the interest retained in the fund.

The Benevolent Fund: Historically existed to be used at the discretion of the minister to alleviate extreme need or hardship, but today the interest is used to help fund the general need for Pastoral Care in the Parish

The current balance is held in the Church of Scotland Investors Trust Growth Fund. The annual dividends are transferred to the General Fund.

The Stipend Reserve Fund: Historically was used to supplement the ministers stipend, but stipend is now on a scale based on service paid centrally, and the interest is now used to help pay our Ministries & Mission Allocation. The current balance is held in the Church of Scotland Investors Trust Growth Fund. The annual dividends are transferred to the General Fund.

Kidz Club: This is the equivalent of a Sunday School to give Christian teaching to children.

Special Purposes: This fund exists to facilitate collecting for specific items e.g. new computing equipment.

The current balance is held in the Church of Scotland Investors Trust Deposit Fund with the interest retained in the fund.

Roof Fund: This is to provide funding for repairs and maintenance to the church roof and structure.

The current balance is held in the Church of Scotland Investors Trust Deposit Fund with the interest retained in the fund.

Social Committee: This committee organises a social calendar to bring together the congregation and community.

Guild: This is a Christian organisation which performs a social and outreach role for those involved.

Arts and Crafts: This group create various works using their artistic talents e.g. paintings etc.

CAP: This is a debt centre which assists people to become debt free financially and spiritually.

Food Bank: This provides emergency food parcels to people in need.

Newmains Coltness Memorial Parish Church of Scotland
Coltness Memorial & Bonkle Churches Development Fund

Charity No: SC001381

Charity No: SC020911

Notes to the Accounts

At 31 December 2024

Analysis of Donations

3. Coltness Memorial Church

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
WFO Scheme	37,181.10	0.00	0.00	37,181.10	39,879.0
Tax Recovered on Donations	8,836.50	0.00	0.00	8,836.50	7,978.8
Ordinary Offerings (Open Plate)	2,534.88	0.00	0.00	2,534.88	1,434.5
Other Offerings, Donations etc	130.00	0.00	0.00	130.00	1,425.6
Vestry Day	600.00	0.00	0.00	600.00	607.0
	<u>49,282.48</u>	<u>0.00</u>	<u>0.00</u>	<u>49,282.48</u>	<u>51,324.8</u>

Development Fund

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Donations from members	5,080.00	0.00	0.00	5,080.00	5,355.00
Tax Recovered on Gift Aid Donations	1,020.00	0.00	0.00	1,020.00	1,020.00
Food bank donations	0.00	60.00	0.00	60.00	1,470.00
	<u>6,100.00</u>	<u>60.00</u>	<u>0.00</u>	<u>6,160.00</u>	<u>7,845.00</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
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Costs of generating funds

4. Coltness Memorial Church

Offering envelopes	197.87	0.00	0.00	197.87	168.88
	<u>197.87</u>	<u>0.00</u>	<u>0.00</u>	<u>197.87</u>	<u>168.88</u>

Charitable activities

Coltness Memorial Church

Giving to Grow Allocation	26,826.04	0.00	0.00	26,826.04	26843.00
Presbytery dues	967.00	0.00	0.00	967.00	865.30
Minister's expenses	1,137.06	0.00	0.00	1,137.06	1789.46
Pulpit supply	300.00	0.00	0.00	300.00	540.00
Locum Salary	2,424.54	0.00	0.00	2,424.54	0.00
Other staffing costs	7,677.02	0.00	0.00	7,677.02	5106.18
Fabric repairs & maintenance	7,415.85	0.00	0.00	7,415.85	3047.20
Council Tax	879.75	0.00	0.00	879.75	1435.90
Heat and light	7,973.57	0.00	0.00	7,973.57	5985.71
Insurance	4,404.49	0.00	0.00	4,404.49	4268.38
Church office expenses	960.92	0.00	0.00	960.92	1080.10
CCLI Licence	348.23	0.00	0.00	348.23	331.16
Organisational Expenditure	5,666.83	0.00	0.00	5,666.83	3389.50
	<u>66,981.30</u>	<u>0.00</u>	<u>0.00</u>	<u>66,981.30</u>	<u>54681.89</u>
Total Expenditure	<u>67,179.17</u>	<u>0.00</u>	<u>0.00</u>	<u>67,179.17</u>	<u>54850.77</u>

Development Fund

Salary and related costs	1,767.96	0.00	0.00	1,767.96	1,767.96
Shop expenses	3,139.17	0.00	0.00	3,139.17	3,235.25
CAP Ctr Mgr Salary + NI+IR	15,856.26	0.00	0.00	15,856.26	15,181.60
Keyboard	0.00	0.00	0.00	0.00	419.97
Food bank	0	1,606.97	0.00	1,606.97	1,750.00
Live Streaming Install	0.00	0.00	0.00	0.00	2,203.80
Dev Fund Donations to CAP Salary	5,690.00	0.00	0.00	5,690.00	6,375.00
	<u>26,453.39</u>	<u>1,606.97</u>	<u>0.00</u>	<u>28,060.36</u>	<u>30,933.58</u>

Minister's Stipend
Coltness Memorial Church

5. All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers stipends and employer's contributions to national insurance, pension, housing and loan fund.

Ministers stipends are paid in accordance with the national stipend scale which is related to years of service.

In 2024 the minimum stipend was £31,642 rising to £38,884 in the 5th and subsequent years.

	2024 £	2023 £
Collections for Third Parties		
Coltness Memorial Church		
6. Starchild	347.00	500.00
Home for Good	347.00	500.00
Blythwood Shoebox	461.00	1114.00
Christian Aid	262.00	173.00
Poppy Scotland	106.00	183.00
St Andrews Hospice	0.00	93.00
Life & Work	72.00	72.00
BHF	0.00	3,000.00
British Red Cross	2950.00	0.00
Betel Trust	0.00	50.00
Medicines for Malawi	40.00	0.00
Morningside Nursing Home	40.00	0.00
	<u>4625.00</u>	<u>5,685.00</u>

7.		CAP Fund Accounts to 31st December 2024					
2023	Receipts	2024	2023		Payments	2024	
34,326.11	Bal at 1st Jan	26,358.17	6,000.00	CAP Fee	6,000.00		
13,155.00	Donations 10,879.40			CM&B Dev Fund	15,856.26		
	CM&B Dev Fund		15,523.35	Expenses	723.24	22,579.50	
400.41	Bank Interest 367.59	11,246.99					
			26,358.17	Cash in Bank		15,025.66	
<u>47,881.52</u>		<u>37,605.16</u>	<u>47,881.52</u>			<u>37,605.16</u>	

The CAP Fund is administered independently by a committee of trustees from Coltness Memorial Church, Bonkle Parish Church and other representatives. While both congregations receive reports on the work of the group, their respective Trustees have no direct influence on the group. In previous years the financial transactions of the group were incorporated in the Accounts of Coltness Memorial Church Accounts. This year the accounts of the CAP are included as an appendix for information purposes. Accordingly the transactions of the CAP, which last year were erroneously included in the accounts of Coltness Memorial Church, have been removed from the comparative figures in the 2021 receipts and payments in the 2022 accounts.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

At 31st December 2024

Newmains Coltness Memorial Church

Charity No: SC 001381

	2024	2023
	£	£
REVENUE ACCOUNT		
Balance at 1 st January	24,233.58	24,118.42
Interest	829.82	123.17
Admin Costs	-35.92	-8.01
Credit Balances held at 31 December at cost	<u>25,027.48</u>	<u>24,233.58</u>
Market Value of Balances at 31 December	<u>25,027.48</u>	<u>24,233.58</u>
CAPITAL ACCOUNT		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>
TEMPORARY ACCOUNT		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>

These amounts are held by the Church of Scotland General Trustees on behalf of the congregation and are available, with approval of Presbytery to support fabric works.

