

# Cumbernauld Free Church Of Scotland

Scotland · Charity number SC038136

## Details

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Known as	Cumbernauld Free Church
Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-04-26
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	24 The Links Westerwood Cumbernauld G68 0EP
Website	<a href="http://www.cumbernauldfreechurch.co.uk">www.cumbernauldfreechurch.co.uk</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The charity is set up to worship God by providing religious and pastoral services to its membership and to show the love of Jesus to our community through service.

**Beneficiaries:** 'Children or young people','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

**Objectives:** The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	1
2024-12-31	£90,292	£99,063	-	1
2023-12-31	£95,971	£69,754	-	0
2022-12-31	£112,054	£125,744	-	1
2021-12-31	£134,234	£148,172	-	1
2020-12-31	£98,361	£86,870	-	1

**Cumbernauld Free Church Of Scotland**

Scotland - Charity number SC038136

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# Accounts

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# **Cumbernauld Free Church of Scotland**

## **Trustees' Report and Financial Statements**

*for the Year Ended 31 December 2024*

**CUMBERNAULD FREE CHURCH OF SCOTLAND SCOTTISH CHARITY - NO. SC038136.  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st  
DECEMBER 2024**

**GOVERNING DOCUMENT**

Cumbernauld Free Church of Scotland is established by Constitution, which was revised and adopted last on 20<sup>th</sup> January 2020. It is a registered Scottish Charity - No. SC038136.

**OFFICE BEARERS AND TRUSTEES**

The Congregation is governed and ministered by elected office bearers (all volunteers) and its Minister. The Kirk Session, being the Minister (or interim Moderator) and elected Elders, has responsibility for spiritual oversight, while the Deacons' Court, composed of Kirk Session members plus elected Deacons, oversees financial and property matters. Under Charity Law, all members of the Deacons' Court are deemed to be the Trustees of the Congregation as those with responsibility for day to day management and control. This is distinct from the role of property (Congregational) trustees who are responsible only for holding property in trust.

**APPOINTMENT OF CHARITY TRUSTEES**

The Kirk Session initiates and oversees the election of new Trustees (Elders and Deacons). The election process involves the communicant membership of the Congregation. Elders and Deacons hold office for life and remain members of the Deacons' Court until they cease to be members of the Congregation, or their resignations from office are accepted, or they have been deposed from Office. Prior to their appointment, new Trustees serve the Church for some time in various roles and are familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the Congregation as Elder or Deacon.

The trustees' annual report gives details of those who served as trustees during the year. Office bearers are listed below:

- Minister:
  - Elders:
  - Deacons:
  
  - Clerk to Deacons Court
  - Treasurer:
  - Asst. Treasurer:
- 2



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**ADDRESS AND CONTACT DETAILS**

**Denomination's  
Administration Office:**

Free Church of Scotland  
The Mound  
Edinburgh  
EH1 2LS

**Church:**

140 Kilbowie Road  
South Carbrain  
Cumbernauld  
G67 2PY

**Church website:** [www.cumbernauldfreechurch.com](http://www.cumbernauldfreechurch.com)

**Email address:** [cumbernauldfreechurch3@gmail.com](mailto:cumbernauldfreechurch3@gmail.com)

**Session clerk's email address:** [ewenandhazel@gmail.com](mailto:ewenandhazel@gmail.com).

**CHARITABLE PURPOSES**

Cumbernauld Free Church of Scotland is a Congregation of the national Free Church of Scotland working towards the aims set out below.

The Free Church of Scotland is a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. There is an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which are embodied its constitution.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland currently has around 100 Congregations in Scotland, as well as two in London and four in North America, and sister Churches founded by mission work in India,

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### **CHARITABLE PURPOSES...**

Peru and South Africa. The Church also has a full-time degree-awarding Theological Seminary in the heart of Edinburgh (ETS) for the training of Ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the Church. The Church building and the Minister's House (Manse) are the property of the Congregation and are held in trust by locally elected Property Trustees, although under the Model Trust Deed the permission of the General Assembly is required before any change in status is made. The Congregation aims to maintain the public worship of God and to foster Christian Fellowship; to evangelise the local area by proclaiming the gospel of Jesus Christ; to exercise pastoral care and practical compassion for those in need, whatever their background; to exercise a caring and teaching ministry among young people of the Congregation and the community; to uphold and further the interests of the

Free Church of Scotland; and to participate both practically and prayerfully in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation are conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Free Presbytery of Glasgow & Argyll, and in terms of the Acts, deliverances and directions of the General Assembly of the Free Church of Scotland. The Congregation was given the status of a fully-sanctioned, self-supporting charge by the 2018 General Assembly with a Minister appointed on a 5-year terminable/renewable basis.

### **CURRENT YEAR ACTIVITIES**

During the year, the Congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims.

The Congregation continued its commitment to support the national Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year include the following:

Congregational activities:

1. In March 2024 [REDACTED] was inducted as the Pastor replacing the interim moderator [REDACTED].
2. We welcomed 5 new members during 2024 and 4 left 2 people moved location and 2 sadly passed. We have now 40 members and 11 adherent members.
3. Services are going very well and numbers at Sunday morning services range from 40 to 50 Numbers in the Sunday evening service are usually around about 20 to 30
4. There is a Wednesday evening prayer meeting which is well attended.

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### **CURRENT YEAR ACTIVITIES...**

5. We have now started a Youth Fellowship meeting which meets each Thursday in the pastor's home.
6. A new men's bible group has just recently started and runs every 2nd Tuesday.
7. We have hosted other Christian organisations to the church including OM and Scripture Union.
8. We hold regular joint services with Coatbridge Free Church either at home or travelling to Coatbridge.
9. Bi Monthly church lunches have been reinstated and are very well attended and well received.
10. Youth Work: Sunday School and Crèche are available at both Services.

### **Community Outreach**

Every Friday evening, we run a very successful Youth Club during term-time. It is very well received and some of the youth also attend the Sunday night service.

The Babies and Toddler Group is also going well and recently many church mums are attending with their children.

We have recently leased our building to a local food bank who operate from the church on a Monday evening.

We lease our building to local Scout and Brownie troops who attend on a Monday and Thursday evening.

We continue to forge ties with the local Broomlands Family Centre who use our building as an overspill for their community programmes.

All workers with children and young people who satisfy the criteria are members of the PVG Scheme, or are in process of up-dating their registration. The PVG Coordinator and the Minister are also PVG Scheme members for both Children and Protected Adults. The Free Church centrally provides PVG online training, and participation is a requirement for volunteering.

A Carol Service was held the Sunday evening before Christmas and was well-attended and appreciated.

iv. The Congregation continues to support International Missions, including OMF, Steadfast Global, Mission International and Bethany Christian Fellowship both financially and by prayer, and invites representatives to inform the congregation of their work.

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### **FUTURE PLANS**

As we look ahead, we were excited to welcome our new Pastor into the church family.

We believe and can see that this new leadership will bring fresh vision, renewed energy and spiritual encouragement and growth to our congregation. Alongside this transition, we are continuing to make improvements to our facilities and ministries, fostering a more welcoming and vibrant environment for worship and fellowship. We are encouraged by the positive momentum within the church community and are committed to building on this foundation. Our desire is to see continued growth both spiritually, as individuals deepen their faith and discipleship, and numerically as we reach out to our community and welcome new members into our fellowship. A great deal of work is still required on the fabric of the building. Building work has been prioritised and we are continuing to work towards raising funds to progressively improve the building.

We remain prayerful and hopeful for all that God has in store for the coming year, trusting in His guidance and provision as we move forward together.

### **FINANCIAL RESULTS**

Total funds showed a **Deficit of (£8,770) for the year** a significant decrease from **(23- £26,217)**, reducing reserves to **£34,312 (23- £43,083)** Restricted reserves totalled **£24,314** and Unrestricted reserves totalled **£10,000**. This reduction is mainly down to necessary maintenance and refurbishment projects for the church and manse costing **£40,467**.

**Total income for the year was £90,292 (23-£95,971)**, Donations totalled £86,474 (23-£79,168) this is an increase of 9%. There was no grant income for the year, Income of £3,794 was received from Tates Creek in contrast to the previous years (23-£15,648). However, this decrease is misleading as it was never intended as church income. The church received funds from Tates Creek and the church then pays them directly to a trainee outside the church.

**Total payments for the year were £99,063 (23-£69,754)** Charitable payments totalled £98,583 (23-£68,683) they have increase by 44%.The church has now resumed payments to Tates Creek church as well as having to pay necessary maintenance and refurbishment projects for the church and manse costing £40,467, along with the cost associated to striving to meet its obligations to the congregation and the wider community.

### **RESERVES POLICY**

Three months' operating costs should be held in reserves totalling £10,000. The Trustees will review the reserves policy on an annual basis to give confidence to stakeholders that the charity's finances are being managed and can also be used to provide an indicator of future funding requirements needed for investment in the association to add value for its members.

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**RESERVES POLICY Continued...**

The Trustees aimed for a balance in the General Fund at the end of the year amounting to 10% of the year's Offerings (not turn-over) This year the Trustees managed to report that this has been over achieved, the figure being around 12%.

The Church held at the year end the following balances: Unrestricted Funds amounting to **£10,000** (the General Fund); no Designated Funds, and Restricted Funds amounting to **£24,314**. Total Funds **£34,312**.

**CLOSING BALANCES (31.12.24)**

	2024 Unrestricted £	2024 Restricted £	2024 total Fund £	2023 Total Fund £
	Funds £	Funds £	Total funds £	Total funds £
<b>CLOSING BALANCES (31.12.24)</b>				
Closing cash at bank	10,000	24,314	34,312	43,083
Closing cash in hand				
<b>CLOSING BALANCES (31.12.24)</b>	<b>10,000</b>	<b>24,314</b>	<b>34,312</b>	<b>43,083</b>

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**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

RECEIPTS	Note	2024 Unrestricted £	2024 Restricted £	2024 total Fund £	2023 Total Fund £
Total Donations	(5)	64,381	22,093	86,474	79,168
Tate's Creek	(6)	3,794	0	3,794	15,648
Other income	(7)	24	-	24	1,155
<b>TOTAL RECEIPTS</b>		<b>68,199</b>	<b>22,093</b>	<b>90,292</b>	<b>95,971</b>
PAYMENTS					
Total Charitable Activities	(8)	47,981	50,602	98,583	68,683
Total Capital Costs	(9)	-	-	-	676
Total Governance	(10)	480	-	480	395
<b>TOTAL PAYMENTS</b>		<b>48,461</b>	<b>50,602</b>	<b>99,063</b>	<b>69,754</b>
<b>NET RECEIPTS AND PAYMENTS FOR THE YEAR</b>		<b>19,738</b>	<b>(28,509)</b>	<b>(8,770)</b>	<b>26,217</b>
Transfer to and from Funds	(11)	(39,255)	39,255		-
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<b>(19,517)</b>	<b>10,746</b>	<b>(8,770)</b>	<b>26,217</b>

**STATEMENT OF BALANCES AS AT 31ST DECEMBER 2024**

FUND RECONCILIATION	2024 Unrestricted £	2024 Restricted £	2024 total Fund £	2023 Total Fund £
<b>OPENING CASH AT BANK (01.01.24)</b>				
Opening cash in hand	29,517	13,568	43,083	16,866
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(19,517)</b>	<b>10,746</b>	<b>(8,770)</b>	<b>26,217</b>
<b>BALANCE OF FUNDS CARRIED FORWARD</b>	<b>10,000</b>	<b>24,314</b>	<b>34,312</b>	<b>43,083</b>

	2024 Unrestricted £	2024 Restricted £	2024 total Fund £	2023 Total Fund £
<b>CLOSING BALANCES (31.12.24)</b>				
Closing cash at bank	10,000	24,314	34,312	43,083
Closing cash in hand				
<b>CLOSING BALANCES (31.12.24)</b>	<b>10,000</b>	<b>24,314</b>	<b>34,312</b>	<b>43,083</b>

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**NOTES TO ACCOUNTS**

**1. BASIS OF ACCOUNTING**

These accounts have been prepared on the receipts and Payments Basis in accordance with the charities and Trustee investment (Scotland) Act 2005 and the charities Accounts (Scotland), Regulations 2006(as amended)

**2. NATURE AND PURPOSE OF FUNDS**, Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

**3. TRUSTEE REMUNERATION** No remuneration has been paid to any trustees in accordance with section 67 of the Charities and Trustee investment (Scotland) Act 2005. There were no other salaries paid to any connected persons during the year. There were no travel expenses paid to trustees or connected persons during the year other than re-imbusement of out of pocket expenditure.

A contribution of £3,794 (2023: £15,648) was paid to [REDACTED], a trustee, towards training costs in respect of ministry training. This was funded by donations for this purpose from Tates Creek Presbyterian Church in Kentucky, USA, via the Ministry Fund.

The ministry pays a monthly remittance to the free church and they pay the salary of the minister directly.

**4 MOVEMENT OF FUNDS**

	<b>OPENING BALANCE</b>	<b>RECEIPTS</b>	<b>PAYMENTS</b>	<b>TRANSFERS</b>	<b>CLOSING BALANCE</b>
Benevolent Fund	313				313
Toddlers Fund	222	420	353		289
Fabric and Maintenance	9,637	19,077	35,899	30,059	22,874
Ladies Fellowship	219				219
Manse Fund	2,226	2,396	9,025	4,402	(0)
Manse Loan			4,800	4,800	-
New Worker fund	6			(6)	-
Youth Club	945	200	527		619
General Fund	29,517	68,199	48,460	(39,255)	10,000
<b>TOTAL</b>	<b>43,085</b>	<b>90,292</b>	<b>99,063</b>	<b>-</b>	<b>34,315</b>
<b>RESTRICTED</b>	<b>13,568</b>	<b>22,093</b>	<b>50,602</b>		<b>24,314</b>
<b>UNRESTRICTED</b>	<b>29,517</b>	<b>68,199</b>	<b>48,460</b>		<b>10,000</b>
<b>TOTAL</b>	<b>43,085</b>	<b>90,292</b>	<b>99,063</b>	<b>-</b>	<b>34,315</b>

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**UNRESTRICTED FUNDS**

**GENERAL FUND**-The aim is to put aside 10k in general which will be held for good management.

If general reserves exceed £10,000 the excess will be transferred to **Fabric and Maintenance Fund** as this is where our biggest challenge lies. We are still concentrating on improving our building for the future. Our figures show monies in monthly and covering all our outgoings to the 10k reserve should stay intact, we will monitor this.

**RESTRICTED FUNDS:**

**BENEVOLENT FUND** - represents funds donated to the Church for benevolent objects. **Fabric AND MAINTENANCE FUND** - represents gifts received specifically for the upgrading, repair and maintenance of the church and manse. The fund includes an amount for ongoing refurbishment work which includes installation of new windows, complete rewiring of the electrics, and repair work to the church roof.

**LADIES' FELLOWSHIP** - represents funds held on behalf of the members of the Ladies' Fellowship.

**MANSE FUND** - this fund was established during 2020 to raise funds to replace the church's manse. A new manse was purchased during 2021. The balance held in this fund, as well as any future donations, will be used to repay the loan which was advanced to help with the purchase as well as refurbishing the Manse

**MINISTRY FUND** - this fund receives donations to support a range of ministry initiatives including support for those seeking to train for the ministry.

**CHARITABLE APPEALS: NON-FREE CHURCH FUND** - represents donations received specifically for other charities and bodies, which were passed on to these organisations during the year.

**YOUTH CLUB AND BABIES & TODDLERS** - represents grants, donations and income work with children and young people in the congregation and community, including Kids' Club and Little Lambs.

**5. DONATIONS**

	Unrestricted £	Restricted £	2024 total Fund £	2023 Total Fund £
Free Will Offering Gift Aided	44,539	6,620	51,159	50,347
Free Will Offering non-GA	8,505	640	9,145	10,068
Donations from other charities	-	6,150	6,150	145
Donations from Businesses	-	200	200	427
Gift Aid Reclaim	11,302	1,613	12,915	12,068
Pulpit supply contribution	35	-	35	3,165
Fabric and Maintenance Donations	-	6,550	6,550	760
Ladies' Fellowship (214)	-	-	-	80
Baby's and Toddlers	-	320	320	110
Manse Fund	-	-	-	2,000
<b>TOTAL</b>	<b>64,381</b>	<b>22,093</b>	<b>86,474</b>	<b>79,168</b>

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<b>6 DONATIONS FROM CHURCH</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2024 total Fund £</b>	<b>2023 Total Fund £</b>
Tates Creek	3,794	-	3,794	15,648
<b>TOTAL</b>	<b>3,794</b>	<b>-</b>	<b>3,794</b>	<b>15,648</b>

**7. OTHER INCOME**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2024 total Fund £</b>	<b>2023 Total Fund £</b>
Other income	24	-	24	1,101
Church Literature Income	-	-	-	54
<b>TOTAL</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>1,155</b>

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**8. CHARITABLE PAYMENTS**

	Unrestricted £	Restricted £	2024 total Fund £	2023 Total Fund £
Ministry Fund	3,794	-	3,794	15,648
New Fund Worker	-	-	-	1,965
Remittances to Central funds	28,505	-	28,505	17,899
Admin Levy:	70	-	70	-
Church & Manse Insurance	1,756	866	2,622	1,720
Manse Insurance	-	-	-	390
Church Broadband	648	-	648	648
Fabric and Maintenance	-	40,467	40,467	10,470
Plates and Crockery	31	-	31	-
Cleaning and Consumables	580	5	585	177
Manse Energy	-	1,264	1,264	361
Council Tax Manse	-	2,326	2,326	306
Church Energy.	5,669	-	5,669	5,917
Interim Moderator / Minister's expenses	77	-	77	-
Baby and Toddlers	-	348	348	320
Charitable appeals: Free Church	-	-	-	427
Donations to other charities	2,200	-	2,200	1,619
Loan repayments - manse loan	-	4,800	4,800	4,800
Other expenditure	642	-	642	-
Presbytery Expenses	998	-	998	672
Professional fees	472	-	472	145
Pulpit Supply and Communion Expenses	781	-	781	3,084
Stationery and Flyers	49	-	49	643
Website maintenance	398	-	398	540
Youth Work	-	-	-	498
Refreshments	383	-	383	152
Gifts	928	-	928	201
Youth Club Expenses	-	527	527	81
<b>TOTAL</b>	<b>47,981</b>	<b>50,602</b>	<b>98,583</b>	<b>68,683</b>

**9 CAPITAL**

	Unrestricted £	Restricted £	2024 total Fund £	2023 Total Fund £
Purchase of equipment	-	-	-	676
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>676</b>

\*£3,750 for a new boiler has been reclassified from capital payments to repairs and renewals in 2023

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**10. GOVERNANCE**

	Unrestricted £	Restricted £	2024 total Fund £	2023 Total Fund £
Independent examiner remuneration	-	-	-	275
Community Accounting	480	-	480	120
<b>TOTAL</b>	<b>480</b>	<b>-</b>	<b>480</b>	<b>395</b>

**11. TRANSFER TO AND FROM FUNDS**

	<b>Transfers</b>
Fabric and Maintenance	30,059
Manse Fund	4,402
Manse Loan	4,800
New Worker fund	(6)
General Fund	(39,255)
<b>TOTAL</b>	<b>-</b>

The church incurred significant expenditure throughout the year for re-furbishing projects for the Manse and Church which depleted the reserves, therefore a transfer from general reserves was made to fabric and maintenance and Manse fund to help with ongoing Loan repayments and future refurbishment costs.

**12. ASSETS**

Valued at historic costs

	<b>24</b> <b>£</b>	<b>23</b> <b>£</b>
At 1 January 2024	15,933	5,582
Additions*	35,403	10,351
Disposals	-	-
<b>AT 31 DECEMBER 2024</b>	<b>51,336</b>	<b>15,933</b>

12. Gift Aid not yet reclaimed was £3310.62

**12. LIABILITIES**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Manse loan	9,000.00	13,800

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The independent examiners report attached forms part of these accounts

The accounts for the year are attached and form part of this report.

The report was approved by the trustees on and signed on their behalf

Signed 



06 Jun 2025 (UTC)

Date.....

Signed 



05 Jun 2025 (UTC)

Date.....

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DECEMBER 2024**

I report on the accounts of the charity for the **year ended 31/12/2024**, which are set out on pages 1 to 14

**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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Charities Accounts (Scotland) Regulations 2006 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 the seeking of 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 EXAMINERS' 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.

Signed:

Financ

Professional Qualification :

Address: Voluntary Action North Lanarkshire  
90 Brandon Parade East  
Motherwell  
ML1 1LY

Date 09 Jun 2025 (UTC)