

The Church of Scotland

Knightswood Anniesland Trinity Church

Receipts and Payments Accounts

For Year Ended 31 December 2024

Congregation No: 161079

Charity No: SC015579

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Church Details and Professional Advisors

Year to 31 December 2024

The trustees present the annual report and accounts for Knightswood Anniesland Trinity Church, Glasgow, for the year ended 31 December 2024.

Reference and Administrative Information

Charity Name:	Knightswood Anniesland Trinity Church of Scotland, Glasgow
Charity Registration Number:	SC015579
Congregation Reference Number:	161079
Contact Address:	Miss Audrey Spence, Knightswood Anniesland Trinity Church of Scotland, 869 Crow Road, Glasgow, G13 1LE

Trustees

Mr David Adams	Mr Tom Landels (From 21/11/2024)
Miss Aileen Campbell	Mrs Margaret Lang
Miss Morag Campbell (From 21/11/2024)	Miss Evelyn MacDonald
Mrs Pamela Dallas	Mr Hector McAllister
Mrs Christine Furnish	Mrs Wilma Macaulay
Miss Alison Gray	Mr Robert McFarlane
Mrs Evelyn Greechan	Mrs Norma McGugan
Miss Jeanette Greenlees	Mr Norman McNeillie
Ms Abigail Grieve	Mr Robert Miller
Mrs Claire Griffiths	Miss Marion Morrison (From 21/11/2024)
Mr Tom Griffiths	Mr Alan Preston
Mrs Janet Hall	Mrs Agnes Quinn
Miss Christine Hay (From Feb 2024)	Mrs Louise Reid
Miss Fiona Hay (From Feb 2024)	Ms Clare Sinclair
Mr David Inglis (From 21/11/2024)	Mrs Cathie Robertson
Mrs Hilda Inglis (From 21/11/2024)	Mr Bryan Turnbull (From 21/11/2024)
Miss Christine Keith	Miss Anne Weir
Miss Helen Knox (From 21/11/2024)	Mrs Shirley Whiteford (From 21/11/2024)
Mr Rubik Kudzhoyan (From 21/11/2024)	Mrs Jan Wildy (From 21/11/2024)
Mr Murdo MacDonald (Res'd Mar 2024)	Mrs Marion Gorman (Dec'd June 2024)
Rev. Fiona Gardner (Res'd Nov 2024)	Miss Margaret Kelly (Dec'd Dec 2024)
Mr George Robb (From 21/11/24 and Res'd Dec 2024)	

Principal Office-bearers

Minister:	Rev. Fiona Gardner (Res'd 12/11/24) and Vacant From 13/11/24
Interim Moderators:	Rev. Rhona McDonald (22/08/24-21/11/24) and Rev. Stuart Matthews (From 22/11/24)
Joint Session Clerks:	David Adams, Abigail Grieve & Jan Wildy (From 21/11/24)
Church Treasurer:	Agnes Quinn (Res'd 31/12/2024) Audrey Spence (From 01/01/2025)

Bankers

Bank of Scotland
836 Crow Road
Glasgow G13 1ET

Independent Examiner

Kristina Bowie
18 Ledi Road
G43 2AJ

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024.

Structure, Governance and Management

The church is administered in accordance with the terms of the Unitarian Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. In a ministerial vacancy, an Interim Moderator is appointed by Presbytery and is also a trustee.

Organisational Structure

The Kirk Session which meets nine times a year is responsible for spiritual, financial and property affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Our Statement of identity as Knightswood Anniesland Trinity Church reads as follows:

We aspire to be:

A CARING, Christ - centred family.

EXPLORING together the nature of God and his plan for us.

JOYFULLY exploring the good news of His unconditional love.

CHANGING LIVES by means of worship, prayer and example.

The statement reflects our desire for all people to know that they are welcome to find out about the Christian faith, in a language which is relevant to their thinking and lives, and praying that God will touch all people in our parish by His Holy Spirit.

Achievements and Performance

Worship in the name of the Father, Son and Holy Spirit, is at the heart of our church family, and in a year of 2024, we have sought to keep worship and our expression of devotion to our Lord Jesus Christ at the centre of our identity.

We have gathered for worship together each Sunday at 11am. We have continued to offer people Zoom options for Sunday worship, and YouTube video reflections were regularly uploaded. Our website and Facebook pages offer up to date reflections and local and national information about the life of the church. We continue to offer worship each Thursday morning, followed by tea and coffee. We have also been able to offer a monthly Café Church on Sunday evenings.

The 'Scheme of Delegation' was set up by Presbytery, in consultation with the principal clerk of the General Assembly of the Church of Scotland - three people with relevant skill sets, to make a missional decision about which building/ buildings might be the right configuration for the future. The decisions were reported to the congregations at a joint service of worship on 4 August 2024 and were then brought to the September Presbytery meeting. The Scheme of Delegation decided that the main place of worship would be the Anniesland building, The St David's building would be retained as a centre for outreach and the St Margaret's building would be disposed of. The congregation is still working through the outcomes from this prolonged process and now looks forward to a new start as a united congregation on a sure footing with much to look forward to.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Achievements and Performance (cont'd)

Rev. Graham Thain retired from St David's Knightswood on 13 October 2024 after many years of faithful service. Rev. Fiona Gardner demitted the charge of Knightswood Anniesland Trinity in August 2024. This made it possible for the new United congregation to consider what form of ministry would be most suitable for the new union. Due consideration was given, and it was decided to apply for an Interim Minister. The application was successful, and the new Interim Minister will be appointed to the congregation in early 2025. This was voted on by the congregation on 11 December 2024.

On the 21 November 2024 Knightswood Anniesland Trinity and St David's Knightswood united to become Knightswood Anniesland Trinity Parish Church. This was the completion of adjustment that began in 2022 with the Union of former Knightswood St Margaret's Church and Temple Anniesland Church. The three churches have worked alongside one another as neighbours, with many friendships linking the three congregations. This adjustment was shaped and guided by the teamwork in ministry of the two serving ministers, both of whom made way in 2024 for new ministry to take the congregation on to the next chapter.

Following the union an all-age congregational Christmas Party, which has been a shared event for the past couple of years, was again held in December. This was well supported by members of the congregation who enjoyed a varied programme of entertainment during the afternoon.

Average Sunday attendance is in the range of 70 - 80 people of all ages. Registered membership of the congregation at the end of 2024 was 385 with another 43 adherents on the congregational roll.

We are very grateful to our two Interim Moderators, Rhona McDonald and Stuart Matthews for their support, guidance and encouragement to the congregation and Kirk Session after Fiona had demitted and Graham retired. This was an extremely stressful time for us all.

Objectives and Activities

The Parish We Serve

As a result of the Union, our parish now has c.26,000 people and covers a wide area – serving the communities of both Knightswood and Anniesland.

We serve a varied parish with areas of wealth next to pockets of real deprivation. The parish and community suffer from the problems which are characteristic of any deprived inner-city area – addiction, unemployment, mental health issues in adults and young people, an ageing population, fragmented families and lone parents.

Our aim is to provide a welcoming and safe space for anyone who walks through our doors and to be able to share the love of Jesus with them.

How We Worship

We offer worship for all every Sunday at 11am, followed by tea and coffee. Our style is a mix of traditional and modern and we strive to make all feel welcome and at home.

As of October 2024, we have been worshipping in the Anniesland building and this has allowed us to continue building relationships with our friends from St David's Knightswood who were invited to worship with us on the retiral of Rev Graham Thaine, in preparation of the Union in November 2024.

We offer worship on Thursday morning followed by tea and coffee. These services are led by several members of the Kirk Session and members of the congregation.

We started a café church, one Sunday evening per month. These evenings are led by some of the young adults in our congregation and cover a wide variety of topics.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Objectives and Activities (Cont'd)

Youth Activities

The church organises a great number of activities for young people. On a Sunday morning, we have our Sunday Club, lead by our Family and Youth Worker and a team of willing helpers. Our teenagers also meet once a month after worship on a Sunday morning, again lead by our Family and Youth Worker. Messy Church is held every couple of months on a Friday evening and is well attended by members of the congregation and wider community. The uniformed organisations from the three former congregations continue to meet in their respective church buildings. We currently have more than 200 young people who use our facilities each week – 3 sections of Boys Brigade and 8 sections of the Guiding Movement.

Community Groups and other Church activities

There are several community groups who use our halls and facilities each week across the three sites – parent and toddler group, dance groups, taekwondo club, tai chi, slimming clubs, badminton club, rock choirs, dog training group, Kumon, who teach English and Maths to children after school, Well Fed group who provide a social enterprise café.

We have a weekly bible study and prayer group, a weekly prayer group on Zoom and a discipleship group. We have also held retreat days in the Sanctuary. Each building hosts a café for members of the community as well as the congregation. These are always well attended. Our choir continues to meet each week and to enhance our Sunday morning worship.

We have maintained a valued outreach in the community with links to both the local Primary and Secondary schools, to the local sheltered housing complex and to the Phoenix Group, a residential home for recovering addicts.

Below follows a narrative report of the year Knightswood St David's Church has had up until the union in November 2024

Organisational Structure

The Kirk Session, which meets nine times a year, has 10 active Elders (4 male and 6 female). During the year Hugh Aitken, Jim Pollock and David Simpson intimated their desire to resign from active eldership and were moved to Emeritus Elder status. Following the Union, George Robb decided to remove his lines to enable a transfer to another Church of Scotland congregation. In terms of the Basis of Parish Grouping, agreed during 2021 with the constituent congregations of Knightswood Anniesland Trinity (KAT), elders of both congregations continued to meet during the period prior to Union to make joint policy decisions.

Activities

Due to the Rev Thain's extended absence in the early months of 2024, following a road traffic accident, Sunday services were conducted by Mrs Jan Wildy, Session Clerk, Robert McFarlane, Knightswood Anniesland Trinity and Patrick Smith, Sandyford Henderson Memorial Church, with ministerial pulpit supply being requested for Communion services.

In addition to Sunday morning worship at 11am in our Sanctuary, the service was made available on Zoom for the benefit of those who are too frail to attend or who are still reluctant to attend in person due to the continuing impact of Covid. Zoom is available both online or by phone and while there is a steady core of 3/4 people telephoning in weekly, the number online fluctuates from none to potentially 4.

Weekly prayer meetings, involving members of both St David's and KAT congregations, have also continued on Zoom and are valued by those attending.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Activities (cont'd)

The number of younger children and teenagers attending St David's continued to decline. Latterly there were no Sunday groups running for these age groups although any younger children attending were encouraged to join together at the front of the church during the service where a worksheet is provided for them to complete and/or colour in.

The Thursday afternoon Coffee Group continues to be well attended and is much appreciated by all those who come along for coffee, biscuits, and a chat.

The 'Thy Kingdom Come' Prayer initiative was run between Monday 13th and Friday 17th May when the Sanctuary was open on eight occasions to allow people to come in and pray for the needs of people in our Community, our Country and around the World, using the materials made available over 10 prayer stations.

The English Class, for asylum seekers and refugees living within the community, came to an end at the end of the summer session due to the impending retiral of Rev. and Mrs Thain who had been instrumental in setting up this class and running it on Friday morning with the support of volunteers. This class was much welcomed and appreciated by those attending.

The Discipleship Group continues to meet fortnightly on Thursday afternoon, except in the summer months, with members appreciative of the opportunity to come together, read God's word and discuss themed topics.

During Holy week, a joint service was held with KAT on Maundy Thursday, as well as an early morning service in Knightswood Park on Easter Sunday, which was followed by breakfast in the St David's Church Hall. Other joint services were held in May for Christian Aid week and in August for Souper Sunday. Elders from both congregations were involved in leading worship at the Souper Sunday service for the Church of Scotland HIV Programme which was followed by a soup and sandwich lunch prepared by members of both congregations. St David's continued to share in joint services with the six other denominations in the Knightswood Fellowship of Churches, although these have been much reduced in number.

The WhatsApp Fellowship Group has continued to enable members to keep in touch and provides a conduit for sharing information and encouragement with each other.

The following lets continued to meet in our premises: Badminton, Line Dancing, Narcotics Anonymous, Brownies and Disabled Guides. The halls have also been let out for a number of private functions throughout the year. Our Outreach group has held film nights, followed by a meal, to bring people together.

In September we were approached for use of our buildings by Well Fed Scotland, a Community Interest Company (CIC) committed to building a strong community by providing employment, development opportunities, and healthy meals for anyone in need. We subsequently agreed a long term let, for four days a week, to the end of March 2025 (with the possibility of this being extended) to tackle the issues of food poverty and social isolation in our community.

Following the Union with KAT, our all-age congregational Christmas Party, which has been a shared event for the past couple of years was again held in December. This was well supported by members of the congregation who enjoyed a varied programme of entertainment during the afternoon.

Achievements and Performance

During 2024 our Membership numbers continued to decline, due to 11 deaths, while no new member were added to our Roll during the year. At the time of the Union with KAT there were 110 members on our Membership Roll plus 13 Adherents.

In early 2023 a Mission Team was set up within St David's to explore potential for future outreach within the community. This could mean serving community organisations by renting them accommodation or it may also involve initiatives which we take ourselves to serve particular groups identified in the community audit.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Achievements and Performance (cont'd)

We are currently developing our ongoing relationship with Linkes and Knightswood connects and have identified other potential community groups to further engage in conversation. Whatever initiatives are taken, these should build friendships and relationships between members of the United congregation and those beyond our walls, in the hope of creating pathways into faith.

Offerings of members remained remarkably stable over the year, reflecting a high level of commitment by the worshipping congregation. Regular offerings for world causes, in which the congregation has an interest, continued, with offerings taken up for Lodging House Mission, Christian Aid Week, Comfort International and the annual Harvest offering for Tearfund.

Following the joint congregations' approval in October 2023, a Scheme of Delegation was constituted by Presbytery to consider and bring a proposal regarding which of the three church building belonging to St Margaret's, St David's and Knightswood Anniesland Trinity should be retained. Further to their deliberations, the joint congregations met at St David's on Sunday 4th August 2024 where, following morning worship, the Scheme of Delegation gave their report and the recommendation that the Anniesland building be retained as our principal place of worship, the St David's building be retained in the first instance as a mission and outreach centre, with the possibility of alternate forms of worship at other times being developed there in the future, with the St Margaret's building being sold or otherwise disposed of. The report of the Scheme of Delegation, with regard to buildings, was approved by Presbytery at their meeting on Tuesday 10th September.

On Sunday 2nd June 2024, a special service was held to mark the 25th anniversary of the Rev Graham Thain's induction as Minister of St David's on 25th May 1999. The service was led by elders of the congregation and the preacher was the Rev Dr Roger Sturrock, Moderator of Glasgow Presbytery.

A Service of Celebration and Thanksgiving for the life of St David's congregation over 95 years was held on Sunday 22nd September 2024. Some of the former members of St David's, who went on to become Ministers elsewhere, were invited to give their reflections of St David's over the years. The service was followed by a light lunch and an exhibition of memorabilia and pictures.

Our final service at St David's, and the final service for Rev Thain before his retirement, took place on Sunday 13th October with the Sacrament of Communion shared during that service. Following worship a presentation was made to Rev Thain, with a bouquet of flowers presented to Mary. Everyone then gathered in the large hall where Rev Thain cut a special cake to commemorate the occasion.

Following the retiral of the Rev Thain, the St David's members worshipped alongside the congregation of Knightswood Anniesland Trinity at the Anniesland Building. The Service of Union on Thursday 21st November was the culmination of almost five years work to finally bring together the three former congregations of Temple Anniesland, St Margaret's and St David's.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Financial Review

Income in 2024 amounted to £161,446, an increase of £30,666 on 2023 (although it should be noted that there was a transfer of funds from St David's Knightswood of £18,770 at the union in November 2024). Expenditure in 2024 was £169,326, an increase of £30,956 on 2023. This left a deficit of £7880 for the year 2024, an increase of £290 on the deficit of £7590 for 2023.

Income

Congregational offerings continue to be the main source of income. At the year-end the income from offerings was £61,093 plus £6,120 from the open plate, totalling £67,213, an increase of £790 on 2023.

General donations in 2024 were £5,360, a decrease of £6,041 on 2023 when a number of one-off donations were received. During 2024 we received a generous legacy of £7,000 which was allocated to the General Unrestricted Fund.

Hall letting income was £28,847 in 2024, an increase of £7,423 on 2023. The income derived from this source is important but, with increased costs in running our buildings, it is also important that we cover our costs when letting out our halls in future.

Tax recovered on Gift Aid offerings continues to be an important source of income, including the Gift Aid Small Donations Scheme (GASDS). Through the Gift Aid Scheme we have been able to claim £15,470, an increase of £1,909 on 2023. Tax recovered of £3,234 from the 4th quarter Gift Aid offerings in 2024 is anticipated in January 2025. As we continue to encourage the congregation to sign up to Gift Aid offerings, it is hoped to generate more income via the Gift Aid Scheme.

We continue to benefit from our investment in the Church of Scotland Investors' Trust Income Fund (COSIT) which brought in £12,145.80 in dividends in 2024. In November 2024 there was a transfer of £42,863 to this Income Fund when St David's Knightswood joined the union, increasing funds held to £264,726. A gain of £2,495 on revaluation at the end of 2024 brought the total funds held with the COSIT Income Fund to £267,221.

Expenditure

Most expenses increased in 2024, the most significant being energy costs, manse and building costs and salaries. Following the addition of another church building and manse in November and the end of our fixed rate utility terms for two of our church buildings in October/November there was an increase of £8,721 in our energy costs compared to 2023.

Throughout 2024 there was additional expenditure for our buildings and manses with roof repairs to the Anniesland building and boiler repair to the St Margaret's Knightswood building. The boiler in the Victoria Park Drive North manse also had to be replaced.

Salaries in 2024 increased due to minimum wage legislation for our Youth Worker, along with an ex gratia payment to the cleaner of the St Margaret's Knightswood building who retired after 38 years of service.

In 2024 our large expenses continued to be our contributions to the Church of Scotland Giving to Grow, Presbytery dues and energy costs.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2024. (Cont'd)

Looking Ahead

The continued increase in utilities, Giving to Grow contributions and Presbytery dues, along with the upkeep of the church buildings, mean we will more than likely be running operational deficits for the coming years.

At the end of 2024, £52,842 of unrestricted reserves remain in the General Congregational Purposes Deposit Fund and £1,800 of restricted reserves in the Fabric Reserve Deposit Fund.

The Trustees are aware that money will require to be drawn down from investments in COSIT to enable buildings to be brought up to a standard to make them fit for purpose for the future.

We are fortunate to have Fabric Capital and Revenue Funds available (held by the Church of Scotland Trustees on our behalf (see Appendix #1)) to enable us to carry out the necessary work needed now that our union is complete. We also have sufficient funds with COSIT to satisfy our Reserves Policy.

Reserves Policy

The Trustees have considered the reserves required and have taken into account their current and future liabilities to the extent that they are foreseeable. It is the Trustees' policy to hold reserves of at least six months expenditure approximately including designated funds. At the year end the church held unrestricted funds of £80,839 of which £6,599 had been designated for the Individual Assistance Fund, as well as the invested capital in the Church of Scotland Investment Trust Income Fund which is designated to the General Fund. The Trustees will keep these reserves under review during the year but are currently satisfied that the charity's reserve policy is being met. At the year end the charity also held £25,708 of restricted funds which have been provided for the purposes specified in Note 2 to the accounts.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date.....4/4/2025.....

Knightswood Anniesland Trinity Church of Scotland, Glasgow SC015579

Independent Examiner's Report to the Trustees of Glasgow: Knightswood Anniesland Trinity Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 1 to 16.

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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Kristina Bowie

Address: 18 Ledi Road
G43 2AJ

Signed: KRBowie

Date: 28/05/2025

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Receipts and Payments Account for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Receipts						
Donations	3	86,886	1,157	-	88,043	91,385
Legacies		7,000	-	-	7,000	-
Activities for Generating Funds		3,921	-	-	3,921	6,015
Bank & Deposit Interest		2,719	-	-	2,719	1,834
Investment Income		12,146	-	-	12,146	10,122
Hall Lets		28,847	-	-	28,847	21,424
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
St Davids Knightswood		5,671	13,099	-	18,770	-
		<u>147,190</u>	<u>14,256</u>	<u>-</u>	<u>161,446</u>	<u>130,780</u>
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>147,190</u>	<u>14,256</u>	<u>-</u>	<u>161,446</u>	<u>130,780</u>
Payments						
Cost of Generation Funds	4	353	-	-	353	199
Charitable Activities	4	166,903	1,720	-	168,623	137,821
Governance Costs	4	350	-	-	350	350
		<u>167,606</u>	<u>1,720</u>	<u>-</u>	<u>169,326</u>	<u>138,370</u>
Assets and Investments	4	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>167,606</u>	<u>1,720</u>	<u>-</u>	<u>169,326</u>	<u>138,370</u>
Excess of Receipts over Payments						
for the year before transfer		(20,416)	12,536	-	(7,880)	(7,590)
Transfers	2	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Receipts over Payments		<u>(20,416)</u>	<u>12,536</u>	<u>-</u>	<u>(7,880)</u>	<u>(7,590)</u>

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Statement of Balances

At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		101,255	13,172	-	114,427	122,017
Movement in year:						
Excess of Receipts over Payments		(20,416)	12,536	-	(7,880)	(7,590)
Bank & deposit balances carried forward	2	80,839	25,708	-	106,547	114,427
<u>Investments at market value</u>						
(cost £292,581)	7	267,221	-	-	267,221	221,863
<u>Assets</u>						
Gift Aid Receivable		3,234	-	-	3,234	3,166
<u>Liabilities</u>						
Accruals		-	-	-	-	-

The accounts were approved by the Trustees on 4/4/2025

and signed on their behalf by:

Abigail M. Green
W. Dence

Session Clerk

Treasurer

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Notes forming part of the accounts

for the year ended 31 December 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the general assembly of the Church of Scotland in 2016.

They use the acquisition accounting method to deal with the union on 21st November 2024 of Knightswood Anniesland Trinity Church and St David's Knightswood Church to form Glasgow: Knightswood Anniesland Trinity Church of Scotland, under the Scottish Charity Number SC015579. The accounts show the receipts and payments of Knightswood Anniesland Trinity to the date of union and of the united charge from that date with the balance of cash funds held by St David's at the date of union included as a receipt and its investments as a transfer in note 7. Comparative figures show only the receipts and payments of Knightswood Anniesland Trinity Church.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Fabric Fund	371	-	-	-	371
Reserve Fund	47,972	-	-	-	47,972
Youth Worker Fund	2,205	-	(2,205)	-	-
Individual Assistance Fund	6,599	-	-	-	6,599
Events Fund	51	500	-	-	551
Sunday School Impact Fund	-	768	-	-	768
General Fund	44,057	145,922	(165,401)	-	24,578
	<u>101,255</u>	<u>147,190</u>	<u>(167,606)</u>	<u>-</u>	<u>80,839</u>
Restricted funds					
Benevolent Fund	1,211	408	-	-	1,619
Pastoral Assistant Fund	-	7,997	-	-	7,997
Flower Fund	419	240	(151)	-	508
Audio Visual Fund	1,786	-	-	-	1,786
Library Fund	225	-	-	-	225
Choir Fund	531	-	-	-	531
Organ Fund	-	2,105	-	-	2,105
Printing & Publication Fund	75	-	-	-	75
Youth Development Fund	6,428	3,506	(1,569)	-	8,365
Elderly Care Fund	1,305	-	-	-	1,305
Windows Old Hall Fund	1,192	-	-	-	1,192
	<u>13,172</u>	<u>14,256</u>	<u>(1,720)</u>	<u>-</u>	<u>25,708</u>
Endowment funds					
None	-	-	-	-	-
Total funds	<u>114,427</u>	<u>161,446</u>	<u>(169,326)</u>	<u>-</u>	<u>106,547</u>

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Notes forming part of the accounts (Cont'd)

for the year ended 31 December 2024

2. Movements in Funds (Cont'd)

Purposes of Designated Funds

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

Reserve Fund: The trustees have set aside funds for the general use of the church and to be used when there is deficit in the General Fund.

Youth Worker Fund: The trustees have designated this fund to pay for a youth worker.

Individual Assistance Fund: This fund was set up by the trustees using a donation to be flexibly used for the benefit of individuals who are not trustees needing financial support in any area of the church's charitable work.

Events Fund: The trustees have designated this fund for monies received and paid for running community events.

Sunday School Impact Fund: This fund is used to assist the running of the Sunday School.

Purposes of Restricted Funds

Benevolent Fund: This is a fund for the use of the minister to give assistance to those in need.

Pastoral Assistant Fund: This fund is to fund a Pastoral Assistant.

Flower Fund: A fund to facilitate the purchase of flowers for the church by way of donations.

Audio Visual Fund: This is a fund set up to collect donations to pay for the installation and upkeep of audio visual equipment in the church sanctuary.

Library Fund: This is a fund to provide books for lending to the congregation.

Choir Fund: A fund to provide music to enhance services.

Organ Fund: This fund is for the upkeep of the organ.

Printing & Publication Fund: This is a fund set up to cover the costs of the church publications.

Youth Development Fund: This is the operational fund for the youth development team and it is to assist the youth of the church.

Elderly Care Fund: Fund set up for the benefit and welfare of elderly people associated with the congregation.

Windows Old Hall Fund: Fund open to collect funds to renew windows in the Old Hall.

3. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Offerings	9,304	-	-	9,304	9,881
Gift Aid Donations	51,789	-	-	51,789	50,387
Tax Recovered on Gift Aid Donations	15,470	-	-	15,470	13,561
Ordinary Offerings (Open Plate)	6,120	-	-	6,120	6,155
Other Offerings, Donations etc	4,203	1,157	-	5,360	11,401
	<u>86,886</u>	<u>1,157</u>	<u>-</u>	<u>88,043</u>	<u>91,385</u>

Knightswood Anniesland Trinity Church of Scotland, Glasgow
Notes forming part of the accounts (Cont'd)
for the year ended 31 December 2024

4. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Costs of generating funds					
Offering Envelopes	353	-	-	353	199
Charitable activities					
Ministries & Mission Contribution	62,320	-	-	62,320	63,528
Presbytery Dues	6,996	-	-	6,996	3,722
Minister's Expenses	1,200	-	-	1,200	1,440
Council Tax	3,838	-	-	3,838	3,755
Pulpit Supply	1,650	-	-	1,650	870
Other Salary Costs	31,706	-	-	31,706	24,622
Fabric Repairs & Maintenance	12,752	-	-	12,752	4,592
Water & Insurance	10,250	-	-	10,250	9,136
Heating & Lighting	20,553	-	-	20,553	11,832
Church Office Expenses	1,765	-	-	1,765	2,292
Outreach	440	-	-	440	439
Broadband	1,462	-	-	1,462	1,326
Transport	-	-	-	-	-
Other Expenses	11,971	1,720	-	13,691	10,267
	<u>166,903</u>	<u>1,720</u>	<u>-</u>	<u>168,623</u>	<u>137,821</u>
Governance costs					
Independent Examiner's Fees	350	-	-	350	350
Other payments					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>167,606</u>	<u>1,720</u>	<u>-</u>	<u>169,326</u>	<u>138,370</u>

5. Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £5,038 (2023 - £5,195) in respect of council tax, travel and sundry expenses. Louise Reid, a trustee, received £12,630 (2023 - £11,700) for her services of Family and Youth Worker. Christine Furnish, a trustee, received £3,208 (2023 - £3,208) for her services as organist.

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. 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 and the maximum stipend (in the fifth and subsequent years) was £38,884.

Knightswood Anniesland Trinity Church of Scotland, Glasgow

Notes forming part of the accounts (Cont'd)

for the year ended 31 December 2024

7. Investments

	Market Value at 1 Jan 2024 £	Transfer From St Davids £	Disposals £	Gain/(Loss) on Revaluation £	Market Value at 31 Dec 2024 £
COSIT Income Fund	<u>221,863</u>	<u>42,863</u>	<u>-</u>	<u>2,495</u>	<u>267,221</u>
Held in respect of:					
Unrestricted Funds					
General Fund	<u>221,863</u>	<u>42,863</u>	<u>-</u>	<u>2,495</u>	<u>267,221</u>

8. Collections for Third Parties

	2024 £	2023 £
Christian Aid	1,365	997
Lodging House Mission	737	
Erskine Hospital	356	365
Comfort International		731
Beatson	931	1,240
The Prince & Princess of Wales Hospice		278
CWS		219
Teenage Cancer		380
Glasgow City Mission		263
Church House		174
Richmond Hope		1,042
	<u>3,389</u>	<u>5,689</u>

Knightswood Anniesland Trinity Church of Scotland, Glasgow
Year ending 31 December 2024

APPENDIX #1

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

	2024	2023
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>598,360</u>	<u>597,360</u>
Market Value of Balances at 31 December	<u>621,062</u>	<u>616,676</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>54,580</u>	<u>24,731</u>
TEMPORARY ACCOUNT		
Credit Balance at 31 December	<u>-</u>	<u>-</u>
Total Funds at 31 December	<u>675,643</u>	<u>641,407</u>