

CHURCH OF SCOTLAND GLASGOW PRESBYTERY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Glasgow Presbytery

Reference and Administrative Information

Charity Name: Church of Scotland Glasgow Presbytery

Principal Office and 260 Bath Street

Operational Address: Glasgow, G2 4JP

Charity Registration Number: SC007691

Trustees (see pages 29 to 31 for full list)

Rev J Mathieson Moderator (to 17 June 2025)

Rev G Mackay Moderator (from 17 June 2025)

Rev Dr S G Barclay Presbytery Clerk

Rev H McDougall Depute Presbytery Clerk

Business Committee

Rev I Taylor Convener

Rev B Sinclair Vice Convener (to 17 June 2025)

Rev C MacDonald Vice Convener (from 17 June 2025)

Rev K Hendry * Community Responsibility

Rev R Henderson * Ecumenical Relations & IM (to 17/6/25)

Rev R Forsythe * Ecumenical Relations & IM (from 17/6/25)

Mr J Hamilton * Education, Learning and Nurture

Rev S Love * Ministries

Rev T Sinclair * Mission Plan Implementation

Mr C Dunn * Mission Plan Review

Rev Mark McKeown * Mission, Pioneering and Planting

Rev G Mackay * Nominations (to 17 June 2025)

Rev T Nelson * Nominations (from 17 June 2025)

Rev C Rowe * Priority Areas

Rev D Gray * Property

Rev W Wilson * Staffing

Rev G Kirkwood * Stewardship and Finance

Rev A Jamieson * Superintendence (to 17/6/25)

Rev A MacMillan * Superintendence (from 17/6/25)

Rev J MacGregor * World Mission (to 30/4/25)

Mr G Kelly * World Mission (from 30/4/25)

Rev L Digan * Worship

* Ex officio as Convener of Standing Committee

Stewardship & Finance Com.

Mr R Barclay

Rev R Baxter (deceased 8/3/26)

Rev C Beattie

Rev J Boag (to 31/8/25)

Mr I Johnston (from 17/6/25)

Mr R Paton (from 17/6/25)

Mr J Smellie (from 17/6/25)

Rev J Teasdale (from 17/6/25)

Mr D Thomas

Staffing Committee

Mrs S Dickov (to 17/6/25)

Mrs A Fenton

Mr I Johnston (to 17/6/25)

Ms J Love

Rev M Malcolm

Rev J Moody

Rev R Sturrock

Mrs E Yates

Office Bearers: Rev J Mathieson

Rev G Mackay

Rev Dr S G Barclay

Rev H McDougall

Mrs A Whitelaw

Moderator (retired 17 June 2025)

Moderator (installed 17 June 2025)

Presbytery Clerk

Depute Presbytery Clerk

Treasurer (non Trustee)

Auditors: Wbg (Audit) Limited

168 Bath Street,

Glasgow, G2 4TP

Solicitors: The Church of Scotland Law Department

121 George Street

Edinburgh, EH2 4YN

Bankers: Bank of Scotland

54-62 Sauchiehall Street

Glasgow, G2 3AH

Investment The Church of Scotland Investors Trust

Managers 121 George Street

Edinburgh, EH2 4YN

Glasgow Presbytery

Trustees' Report

for the year ended 31 December 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2025.

Office Bearers

The Office Bearers serving during the year and since the year end are detailed on page 1.

Trustees

On the direction of the Law Department of the Church of Scotland, Presbytery has decided that the Charity Trustees comprise all Ministers in the Presbytery, including retired Ministers, and a number of Elders drawn from all the congregations in the Presbytery, together with the Deacons occupying a parish appointment or any other post that would entitle a Minister of Word and Sacrament to membership of Presbytery. The names of the Trustees who were members of the Business Committee, the Stewardship & Finance Committee and the Staffing Committee on the date this report was approved or in the reporting period are listed in the Reference and Administrative Information section on page 1. A full list of Trustees appears on pages 29 to 31

Structure, Governance and Management

- *Governing Document*

The Presbytery is an unincorporated association, administered in accordance with the Acts and Regulations of the Church of Scotland and its own Standing Orders.

- *Appointment of Trustees*

Each congregation in the Presbytery is represented by the Minister and one Elder. In addition, Presbytery shall elect one elder in respect of each retired or extra-parochially employed minister who is entitled to a seat in Presbytery, and may elect a number of additional elders not in excess of one-third of the number of congregations within its bounds. Such elders shall be chosen from any Kirk Session within the bounds. Ministers and Deacons become Trustees on appointment to their post within the Presbytery and have a right to retain their seat until they decide to resign. Elders are appointed annually for the period to the end of the following June and are eligible for re-election. In relation to Office Bearers, the Moderator of the Presbytery of Glasgow is elected by the Presbytery and the Presbytery Clerk and Treasurer are appointed after suitable interview.

- *Trustee Induction and Training*

Trustees are asked to familiarise themselves with their duties and responsibilities once appointed. The Presbytery Clerk and Treasurer are also asked to familiarise themselves with their duties and responsibilities, with an overlap period also, if possible, arranged with the previous holders of these posts. As a reminder, the Presbytery issues a summary of the General and Specific Duties of Trustees to all Trustees each year. In addition, each year, the Business Committee includes a session giving guidance to the Standing Committee Conveners on budgets, conduct of Committee meetings, dealings with the Presbytery Office and conduct of Presbytery meetings. Vice Conveners are encouraged to attend the session to ensure they are also aware of procedures. Trustees are encouraged to attend appropriate training events where these will facilitate the undertaking of their role.

- *Organisational Structure*

The Presbytery is chaired by the Moderator and meets 7 times a year for ordinary business and at such other times as is required. It delegates areas of responsibility to a number of committees including the Business Committee which has a co-ordinating role. The Presbytery is led by unpaid volunteers and we pay tribute to the many men and women who devote countless hours to the work of the Presbytery. Members are asked to complete a form each year indicating the skills and experience they would be able to bring to any committee on which they would like to serve which assists the Nominations Committee ensure appropriate appointments.

Glasgow Presbytery

Trustees' Report

for the year ended 31 December 2025

- *Related Parties*

The Church of Scotland, part of the Holy, Catholic and Apostolic Church, is the National Church in Scotland, recognised by the State but independent in spiritual matters.

- *Pay Policy for Key Management Personnel*

All key management personnel are Trustees. Only the Presbytery Clerk and his depute receive remuneration. Their salaries are agreed by the Trustees in the light of comparable posts within the Central Offices of the Church of Scotland.

- *Risk Management*

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees consider the key risks to be

- a failure to meet the required regulatory standards
- a loss of key personnel
- a bad PR incident

Risks related to standards for data protection, health and safety, safeguarding and financial reporting etc. are managed by ensuring relevant accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and members working in these areas.

While the size of Presbytery and the work of the Nominations Committee mitigates against the effect of the loss of an individual person as regards the work of Presbytery, the continuing drop in the number of ministers increases the number of vacancies in parishes with resultant problems. The Mission, Pioneering and Planting Committee as successor to the Strategic Planning Committee continues to further the mission of the Church through the work of congregations by the development and strategic deployment of ministerial resources and steps have been taken, across Scotland, to encourage more people to enter training for the Ministry with the Ministries Committee having responsibility for recruitment at a Presbytery level.

The Church of Scotland has a Media Policy and a team based in Edinburgh which advises on media matters.

Covid required significant changes in how Presbytery operated in 2020-21 but we were pleased to be able to report that adaptations were possible to enable it to function satisfactorily through electronic methods, as opposed to the traditional face to face methods, when required and Zoom meetings are now a common feature in the life of Presbytery.

Objectives and Activities

The Presbytery of Glasgow is the largest Presbytery in the country, and currently has 109 parishes. It involves churches in deprived inner-city areas, the city centre, suburbs and outlying towns and villages.

Its primary function is to exercise a leadership role which will enable and support congregations in their calling to be the people of God in their own localities. It promotes and co-ordinates strategies for mission and service to the community; stewards resources (people, buildings and money); exercises a ministry of encouragement, supervision and pastoral support of congregations and personnel; promotes a deeper fellowship within Presbytery with other local churches and in the world church; develops positive links with local authorities and other bodies and transacts all necessary business of a Court of the Church.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

A full list of the Presbytery's committees and their remits together with details of all the congregations can be found on the Presbytery's website.

Grant Making Policy

Presbytery supports Faith in Community Scotland, in its work with Church of Scotland congregations within the bounds, and Glasgow Churches Together.

The Evangelism Fund makes grants available to congregations within the bounds towards the cost of mission work and grants are also made to divinity students from two Bursary Funds, further details of which are included in Note 6 and 16 to the financial statements and the Church of Scotland Year Book.

The Emergency Fund, created in June 2020, has also given grants to many congregations since then to assist with meeting costs arising from requirements re operating in churches.

Achievements and Performance

Mission Plan Implementation: Progress Amid Complexity

Presbytery has provided strategic oversight and leadership throughout 2025 to support local congregations in their mission work, focusing on outreach, resource deployment and governance. The primary challenge has continued to be implementing the Mission Plan (approved in July 2023 and reviewed most recently in November 2025), with approximately one-quarter of necessary adjustments completed by year-end. This represents significant progress in what has proven to be a complex undertaking.

Work continues across numerous clusters of congregations to enable further adjustments in the coming period. Following completion of the first statutory review of the Mission Plan in November 2024, Presbytery has established robust processes to enable ongoing review as required by the Act and subsequent Assembly decisions. The Strategy Officer, Shona Mackay, has provided invaluable support in this critical area.

Adjustments and New Beginnings

The year witnessed substantial dedication from Presbytery members, committee members, and staff supporting congregations through adjustment challenges. Ten adjustments of varying types were completed during 2025, including:

- **Unions:** Cathcart Old with Cathcart Trinity forming Cathcart Church of Scotland; Knightswood Annesland Trinity with St David's Knightswood; Kelvinbridge with Wellington forming Kelvin West Church of Scotland; Calton Parkhead with Gallowgate forming Calton Old Parish Church; Hillington Park with St Christopher's Priesthill & Nitshill forming Hillington Park and Priesthill Trinity.
- **Linkages:** Garthamlock, Ruchazie and Craigend with Steps; Merrylea with Giffnock Orchardhill; Calton Old with Gorbals; St George's Tron with St Rollox; Jordanhill with Blawarthill with St Columba Gaelic; and Cumbernauld Abronhill with Condorrat (August 2025).

Each adjustment represents months of careful negotiation and pastoral sensitivity, frequently guided by Presbytery staff the Congregational Facilitator, Rev Hilary McDougall, the Vacant Charge Enabler, Paul Cathcart DCS and the Strategy Officer. Presbytery has responded positively to all requests from clusters to provide specialised support for a buildings' rationalisation proposals, demonstrating the collaborative approach being developed.

Building Rationalisation and Property Decisions

Presbytery's committee structure has proven effective in enabling decision-making around Plan implementation. Significant property decisions included authorisation for disposal of buildings at Cathcart Old, Knightswood St Margaret's, Balshagray Victoria Park, Kildrum, and Gairbraid, among others.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

The Property Committee, supported by Building Officer Mike Dinnes, has provided essential professional guidance through these challenging decisions. New thresholds were established for building works approvals (£50,000 for Category A buildings, £20,000 for Category B), balancing appropriate oversight with congregational autonomy.

Ministry and Ministerial Transitions

Five ministers were inducted or introduced to charges in 2025: Rev David McKee to Castlemilk linked with Carmunnock, Rev Alastair Duncan to St George's Tron linked with St Rollox as Parish Minister within a Team Ministry, Rev Jillian Storrie to Netherlee and Stamperland, Rev Bruce Sinclair to the linked charge of Jordanhill with Blawarthill with St Columba Gaelic, and Rev James Gemmell to Cumbernauld Trinity. Three ministers were introduced to interim ministries: Rev Hanneke Marshall at Knightswood Anniesland Trinity (March), and Rev David Dennistoun and Rev Hilary McDougall at Cambuslang.

Seven ministers demitted charges during the year and several new appointments of Ministry Development Staff (MDS) included workers for Carnwadric and Pollokshaws, Baillieston Mure Memorial linked with Baillieston St Andrew's, and St James' Pollok. Dr Marie Cooke's pastoral support to MDS staff, direct line management, and training provision has been highly effective across Presbytery and the wider Church.

Vacancy Management: A Growing Challenge

The restriction on calling ministers only to charges conforming to the Mission Plan resulted in 46 charges from 107 congregations being vacant at year-end—a slight increase over 2024 and representing a significant pastoral challenge. Each vacant congregation is supported by an Interim Moderator, generally a minister serving in another parish though the valued service of other members of Presbytery as Interim Moderators is gratefully acknowledged.

The Vacant Charge Enabler concluded his vital work enabling vacant congregations to assess their situation in light of the approved Mission Plan and prepare for futures that often involve adjustment and the difficult task of relinquishing beloved buildings. His appointment as Peripatetic Missions Worker in June created a new resource for supporting missional initiatives across Presbytery.

Innovation in Mission: Seeds for Growth

New forms of ministry and expressions of worship and service are emerging, principally through the Mission, Pioneering and Planting Committee and supported by the former Pioneering and Planting Coordinator, Heather Thorp who served until July, and now by Dr Isaac Um who was appointed in December and whose contribution is anticipated with enthusiasm. Several successful conferences—including Mission Possible 3 and the Recharge Plus intergenerational ministry conference (arranged by the Intergenerational Worker and attracting over 60 participants)—have enabled the sharing of ideas and enthusiasm.

The Seeds for Growth funding has catalysed several potentially significant missional endeavours across Presbytery, including:

- Circle Church at Maryhill Parish Church (£99,000 Level 3 award)
- New Creations Project at Kirkintilloch St Columba's Hillhead (Level 3 award)
- Black Door Shop at Giffnock Orchardhill (£60,000 award)
- Various Level 1 awards to congregations including Shawlands Trinity and Govan and Linthouse

The Evangelism Fund supported numerous initiatives with grants totalling several thousand pounds to congregations including Partick Victoria Park, Sandyhills, Barlanark Greyfriars, Croftfoot, and Moodiesburn.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

Local Church Review: New Approaches

Following the approval of the Mission Plan, and in light of the decision of the General Assembly, Presbytery is reconfiguring Local Church Review processes by developing new information-gathering and reporting methods leading to congregational Action Plans. Visits to congregations to conclude Local Church Reviews already started have continued. Reviews were completed for Moodiesburn, Ibrox, Busby, Carnwadric, Netherlee and Stamperland, Maryhill Ruchill, Flemington Hallside, Queen's Park Govanhill incorporating John Ross Memorial Local Mission Church for Deaf People, Croftfoot and also Cambuslang.

Governance and Oversight

Presbytery provided the required Safeguarding training and ensured staff and ministers are members of the Church Protection of Vulnerable Groups scheme prior to induction or the commencement of employment. Presbytery staff, at the request of the national Safeguarding service, undertook the demanding task of scrutinizing congregational Safeguarding registers to remove names inappropriately retained and completed this within imposed time limits with assistance from Presbytery Safeguarding Trainers. Safeguarding Sunday awareness campaigns were promoted, with particular emphasis on the November event.

Records of congregations were inspected at principal sessions in March and August, with follow-up meetings administered by Treasurer Alison Whitelaw and administrator Audrey Kelly, and supported by volunteer inspectors. This process promotes good governance and accountability by supporting office-bearers in maintaining records to appropriate standards.

Congregational accounts continue to be received and scrutinized by Presbytery as part of the Church's Designated Religious Charity status. Support is provided by the Stewardship and Finance Committee and, in specific cases, by Accounting Adviser Kristina Bowie to enable congregations to fulfil their trustee and financial reporting requirements. However, concerns emerged during the year with several congregations failing to submit accounts to OSCR in timely fashion and some submitting accounts without required Presbytery approval—and, in a few cases, contrary to attestor advice.

The amended system of congregational financial contribution (Giving to Grow) continued its rollout in 2025. Presbytery provided a transition pathway and addressed legacy issues including recovery of sums due to Presbytery that had been retained by national agencies as a result of congregational shortfalls. An Overture concerning the Congregational Contributions Giving to Grow Regulations was drafted with a view to presentation at the General Assembly and was accepted by the Committee on Overtures and Cases.

The continuing generosity of congregations contributing to the work of the Church of Scotland is gratefully recorded, with the vast majority of contributions payable by year end having been received. However, concerns were noted that eight congregations had made no contributions by September, and several required variations to payment schedules. New legislation taking effect from 1 January 2026 includes stronger consequences for non-compliance, potentially resulting in declarations of insolvency, severance of pastoral ties, or mandatory readjustment.

Presbytery continues to be funded through Presbytery dues paid by congregations on a sliding scale. All contributions were paid as requested, and the continuing financial support of congregations to Presbytery's work is deeply appreciated.

Children, Families and Young People

Ministry amongst children, families and young people, coordinated by Children, Family and Youth Development Coordinator Karen Wallace (whose role was redesignated as Intergenerational Worker in June 2025), supported over 35 congregations in developing their ministry. Several conferences, some ecumenical, were held during the year. The Youth Project Grant Fund distributed awards to congregations including Sandyhills, Abronhill, Flemington Hallside and Cambuslang, 84th Glasgow Girls' Brigade, Baillieston Mure Memorial, Kirkintilloch Churches, Carntyne and Cranhill, Shettleston New, and Croftfoot.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

A national Messy Church conference was hosted in partnership with Presbytery. Youth representation at the General Assembly was encouraged, online resources were made available, and contact was maintained with Christian youth and uniformed organizations throughout the year. The Glasgow BB Stedfast Association's work was acknowledged, including discussions with Glasgow District Council to house a permanent display of archive material within the city.

Worship Leadership and Training

Presbytery encouraged and supported members of congregations to train and be accredited as worship leaders. New accreditations and renewals in 2025 brought the total number of authorized worship leaders to a significant complement able to lead worship across Presbytery.

Ministerial Support and Development

Three part-time Pastoral Advisers provided confidential support to Ministers, Deacons, and others within Presbytery boundaries upon request. The Spiritual Formation Adviser, Rev Ruth Forsythe, continued offering programs of groups, retreats, and opportunities for enriching inner life, whilst an ecumenical day of reflection and encouragement focusing on clergy spiritual and mental wellbeing led by Fr Gerard Fieldhouse-Byrne in February was initiated by Church leaders.

Four candidates for Ministry of Word and Sacrament were nominated for training while three candidates in training were placed outside Presbytery bounds. New Formation Partners were appointed and Study Leave was approved for several ministers throughout the year.

Presbytery offered assistance in meeting worship needs through the Pulpit Supply Agent David Nicholson DCS and continued to administer the Park Memorial and Morgan bursaries to provide support to students.

Priority Areas and Social Action

A significant development was the establishment of the Priority Areas Committee with Rev Christopher Rowe as convener. Presbytery affirmed that priority for the poorest and most marginalised is the gospel imperative of the whole Presbytery, not just congregations serving in the poorest places. A vision was adopted: to enable churches to exist in solidarity with the poorest in Glasgow, so that all can experience the gospel in a way they can understand and relate to, supported by seven core values and principles.

The Community Responsibility Committee promoted CrossReach Sunday, Sixteen Days of Activism against gender-based violence, Breaking Bread events (held in Drumchapel St Andrew's and Yoker, Cadder, and Busby with plans for other zones), and engagement with the Food Train Project. The committee responded to East Dunbartonshire Council's consultation on gambling licensing principles and raised awareness of the Commonwealth Games Glasgow 2026, encouraging congregations to consider welcoming athletes and visitors.

Ecumenical and Interfaith Relations

Presbytery continued ecumenical work through the Church Leaders Forum and involvement in numerous services and events. The Moderator engaged with leaders of faith traditions across the city and participated in civic events and ecumenical services throughout the year. Glasgow Churches Together events included a pilgrimage from Culross to Glasgow in September and a Pause for Hope Service at United Free Church, Croftfoot in October.

The Moderator was authorized as a signatory to the Glasgow 850 Interfaith Declaration, and Presbytery noted the Interfaith Reception at the City Chambers hosted by the Lord Provost. Presbytery continues to host the secretary of Glasgow Churches Together, Mrs Elspeth Glasgow, who enriches the staff team with her full participation.

Glasgow Presbytery

Trustees' Report

for the year ended 31 December 2025

World Mission and Global Engagement

The Church of Scotland remains committed to maintaining worshipping, witnessing and serving Christian congregations throughout Scotland, while also looking outward globally. Presbytery heard from Mission Partner Rev Muriel Pearson and held a successful "Holding the Space" event with her. Prayer was encouraged for areas experiencing extreme Christian persecution, particularly Nigeria, Sudan, and Congo, as well as for ongoing situations in Gaza, the West Bank, Israel, Palestine, Ukraine, and Russia.

Following a motion concerning the ongoing tragedy in Gaza brought to September Presbytery, the Assembly Trustees provided a response, and Presbytery urged the World Mission Committee to consider how Presbytery might practically engage with the situation in consultation with the Israel Palestine Committee. Support was encouraged for Christian Aid (including The Gathering Kilt Walk in April), Fair Trade initiatives including The Real Easter Egg, the Scottish Bible Society's Bibles for Bairns project, Eco Congregation Scotland, and Scottish Faiths Action for Refugees (SFAR).

The partnership with the Diocese of Hyderabad remains under review, with recent engagement with Bishop Rev Kaleem John proving encouraging. Presbytery continues to support four projects: the Lodging House Mission, Church House, Glasgow the Caring City, and The Well Multi-Cultural Resource Centre, and hears regularly about their work.

Responding to Assembly Remits

Presbytery received and remitted to appropriate committees several significant instructions from the 2025 General Assembly, including:

- Working with charges not paying full ministry costs to foster stewardship growth
- Acting on key findings of the Ministerial Wellbeing Study
- Developing support processes for the Study and Reflection scheme
- Being more intentional in including posts suited to Diaconal Ministry in future Mission Plans
- Maintaining links with Guilds Together Groups
- Complying with property inspection obligations
- Ensuring compliance with Safeguarding law and guidance

Presbytery noted the establishment of a working group reviewing functional and relational dynamics amongst Trustees, Standing Committees, Presbyteries, congregations, and the Office of the General Assembly, with the Business Committee maintaining a watching brief.

Projects and Partnerships

Presbytery continues to support its four projects and hears regularly about their work. Partnership discussions continue with various organizations. Presbytery welcomed the Guild's report on activities, particularly engagement with four projects and partnership with Malawi and support for young people through LIFT.

The Glasgow Close Knit 850 project, coordinated by Pioneer Minister to the Visual Arts Rev Peter Gardner, progressed toward its exhibition of seven hundred blankets in the Briggait, in Kelvin West Church and in the premises of the Lodging House Mission. Some of the exhibitions received national coverage and the project concluded with distribution of blankets to individuals and households who sought assistance.

Staffing and Administration

The Staffing Committee continued overseeing all employed by Presbytery and reviewed practices. Induction and regular supervision of staff is carried out under the committee's oversight. Regular meetings of office workers enable coordination, mutual support, and opportunity for weekly shared worship. A Respectful Dialogue approach was affirmed, with Moderators and Interim Moderators instructed to ensure these standards apply in all contexts involving Presbytery staff.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

Presbytery office staff continue providing daily advice, assistance, support, and encouragement both in person and by phone and email, with specific guidance provided upon request by the Presbytery Clerk. Support for committees and full Presbytery meetings continues in person and online. Papers are published timeously to enable considered decision-making, with developments in visual presentation of proposals continuing throughout the year.

A fixed-term Congregational Support Worker role was approved to continue congregational facilitation during Rev Hilary McDougall's secondment to interim ministry though, sadly, there were no applicants for this post. Recruitment proceeded for the Mission Pioneering and Planting Coordinator position.

Presbytery acts as data controller and provides advice to congregations regarding data protection requirements while fulfilling its own obligations. The Business Committee reviewed and updated data protection policies and privacy notices. A Risk Register was reviewed and approved. Policies on Conflict of Interest and Data Protection were adopted, with a process for completing the Register of Interests being designed and deployed during the second half of the year.

The Presbytery Clerk, Rev Dr Grant Barclay, continues monitoring Presbytery's processes and developing responses through intentional and planned review as well as engagement with colleague Presbytery Clerks and national bodies. Presbytery office staff piloted and developed systems for online collection of mandatory trustee information, with members urged to use this reporting method.

Leadership and Governance

Leadership of Presbytery by Rev Janet Mathieson in the early part of the year and Rev George Mackay from June has deepened a context of mutual respect, developing friendships, and concern to support one another in challenging times—all to Presbytery's benefit in progressing its work.

Convenient and effective video conference provision within the office has enabled remote attendance at meetings. Presbytery has responded positively to all requests for nominations to serve on national committees and has, for the first time since the pandemic, enabled all positions within Presbytery committees to be filled. Occasional offers to accommodate staff members working temporarily in Glasgow have been taken up.

Transportation and Boundary Changes

A significant administrative development was the transportation of Drumchapel St Mark's to Clyde Presbytery (in June), including ceding of 0.5 FTE ministry allocation, with consequent removal of that congregation's minister and members from the Roll and adjustment of territorial boundaries.

Looking Forward

Against a backdrop of reducing membership numbers and finance, the Church is committed to operating more effectively and efficiently to ensure that it is properly equipped to deliver the Good News of Jesus Christ in a dynamic and sustainable way. Presbytery continues supporting present practices while encouraging radical thinking to reconfigure ministry for mission throughout the Presbytery.

The intention remains clear: to support all congregations to be people of the Way of Christ, participating fully in God's mission in Glasgow and beyond. While challenges are substantial—including slow progress on some Mission Plan implementations, prolonged vacancies, financial pressures, and the complexity of building disposals—there are also signs of hope: innovative mission projects, deepening partnerships, renewed commitment to priority areas, and congregations finding new ways to serve their communities and share the gospel.

The year 2025 has been one of transition, negotiation, and gradual transformation—difficult work undertaken faithfully by many hands, all directed toward equipping the Church for sustainable, effective mission in the years ahead.

Glasgow Presbytery

Trustees' Report

for the year ended 31 December 2025

Financial Review

The results for the year are shown in the Statement of Financial Activities on Page 16. Overall, there was a net increase in funds (i.e. a surplus) of £81,856 for the year ended 31 December 2025 (2024: £339,715).

The movements can be explained as follows:

	2025 £	2024 £
Budget (deficit)/surplus	(2,395)	2,952
Overspend on salaries	(262)	(1,226)
Reduction in Strategic Spending transfer	(32,993)	(36,989)
Underspend on Committee expenses	8,940	9,191
Investment income – difference compared with budget	31,989	19,521
Net savings on other normal running costs/income	17,049	13,135
Quinquennial Survey – difference between costs and 10-year average funding	15,355	13,691
Strategic Spending – difference between funding and actual spend	39,994	303,250
Depreciation charge re Church House	(14,205)	(14,205)
Other movements on Restricted Funds	(11,986)	(3,013)
Gain in the market value of investments	30,370	33,408
<i>Total increase in Funds</i>	<u>81,856</u>	<u>339,715</u>

The increase comprised movements in the various types of funds, as shown in notes 15 to 17 of:

	2025 £	2024 £
Endowment Funds	9,495	10,444
Restricted Funds	(18,194)	(8,421)
Unrestricted Funds	90,555	337,692
<i>Total increase in Funds as per SOFA (Page 16)</i>	<u>81,856</u>	<u>339,715</u>

- *Principal Funding Sources*

The principal funding is from an annual levy on congregations within the Presbytery based on their ability to pay calculated from information received from the Church of Scotland's Stewardship and Finance Department. The principal expenditure has been on staff and other expenses to enable the Presbytery to carry out its supervisory and administrative functions together with grants and other support for its charitable activities.

- *Investment Policy*

Under the powers given by the Church of Scotland (Properties and Investments) Order Confirmation Act 1994, the Presbytery is permitted to invest in the Church of Scotland Investors Trust. Currently the Presbytery only has holdings in the Growth Fund. This fund is very largely equity-based and is intended for long-term investment. The fund is operated on a unitised basis and aims to provide capital growth. Units can be purchased or sold monthly. Income is distributed gross in May and November. The Fund was professionally managed by Newton Investment Management Limited, based in London from 2006 until 2025 when it was moved to a combination of Wellington Management and M&G. The larger portion of the fund will be managed by Wellington through their Global Stewards strategy which makes long-term investments in and engages actively with high quality businesses; M&G provides a sustainable credit fund which complements the Wellington fund, offering good long-term absolute returns and additional income. It is believed that the combination of these two managers will meet investors' requirements of growth in capital value and a distribution of income each year.

Glasgow Presbytery Trustees' Report for the year ended 31 December 2025

Representatives of the COSIT trustees continue to participate in the Ethical Oversight Committee which was established by the 2023 General Assembly with a view to defining and making public the Church's investment values. Reports from this Committee will be presented at future General Assemblies.

The yield on the Church of Scotland Investors Trust Growth Fund units was 2.04% (2024 – 2.21%). The market value of the units rose during the year from £6.38 to £6.88 (Price at end of 2023 - £5.83).

- *Reserves Policy*

The Trustees have examined the requirement to maintain free reserves and have concluded that the most appropriate level of reserves for the charity to hold is between 6 and 12 months of operational expenditure. Based on the current level of expenditure this would amount to between £140,000 and £280,000 exclusive of designated funds. However, in 2015, the Presbytery decided to extend its support to local congregations in respect of financial management, local church reviews, property management, youth work and a spiritual direction programme for ministries at a cost of circa £100,000 per annum. This has traditionally been accounted for in the Strategic Spending Fund, funded through use of the Presbytery's Ministries and Mission allowance but this method of funding ceased at 31 December 2023. As a result of the cessation, Presbytery took steps to maximise the balance available resulting in a balance of £610,040 at the end of 2024. During 2025 we received core funding of £129,000 which has been allocated to the fund and met costs of £89,005 which left a balance of £650,035 which should ensure the work can continue for several years.

At 31 December 2025, the charity had a balance in its General Fund of £484,084 (2024 - £448,879). The increase is due to a favourable investment performance.

The Quinquennial Survey Fund serves to even out the cost of surveys over a 10-year cycle and the balance held depends on the point in the cycle.

A Covid Emergency Fund was created in June 2020 as a result of Government restrictions. Initially set up to assist congregations meet the costs of re-opening after the first lockdown it was expanded in December 2020 but, fortunately, there have been few calls on it since then.

A Ministry Support Fund was set up during 2023 with the National Church giving funding of £20,000.

In addition, the Presbytery holds a number of restricted funds, as detailed in Note 16, which were created under specific terms and conditions. An Endowment Fund is also held as detailed in Note 15.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Glasgow Presbytery
Trustees' Report
for the year ended 31 December 2025

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective 1 January 2019).

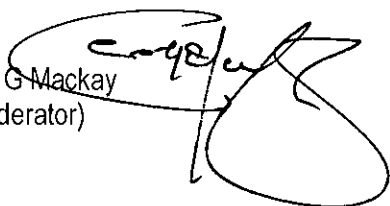
Statement of Disclosure to the Auditor

In so far as the Trustees are aware:

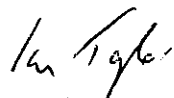
- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Approved by the Trustees on 17 March 2026 and signed on their behalf

Name: Rev G Mackay
(Moderator)



Name: Rev I Taylor
(Business Convener)



Independent Auditor's Report to the Trustees of Church of Scotland Glasgow Presbytery for the year ended 31 December 2025

Opinion

We have audited the financial statements of Church of Scotland Glasgow Presbytery (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025, and of its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Trustees of Church of Scotland Glasgow Presbytery for the year ended 31 December 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 11 and 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- *The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and*
- *Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.*

Based on our understanding of the charity and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- *Regulations and legislation pertinent to the charity's operations; and*
- *The charity's constitution.*

Independent Auditor's Report to the Trustees of Church of Scotland Glasgow Presbytery for the year ended 31 December 2025

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations (as amended) 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- *Posting inappropriate journal entries*

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- *Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;*
- *Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;*
- *Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;*
- *Reading minutes of meetings of those charged with governance;*
- *In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; and, evaluating rationale of any significant transactions that are unusual or outside the normal course of operations.*
- *We scrutinised the nominal ledger for the following:*
 - *Duplicate journal entries*
 - *Journals with detail which included key words or phrases*

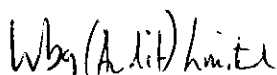
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wbg (Audit) Limited
(Statutory Auditor)
17 March 2026

168 Bath Street
Glasgow
G2 4TP

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Glasgow Presbytery
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Income and endowments from:									
Donations and legacies	3	402,789	–	–	402,789	652,184	717	–	652,901
Charitable activities	4	144	10,513	–	10,657	80	5,041	–	5,121
Investments	5	36,989	4,878	–	41,867	29,521	4,904	–	34,425
Total		<u>439,922</u>	<u>15,391</u>	<u>–</u>	<u>455,313</u>	<u>681,785</u>	<u>10,662</u>	<u>–</u>	<u>692,447</u>
Expenditure on:									
Charitable activities	6	362,245	41,582	–	403,827	358,260	27,880	–	386,140
Total		<u>362,245</u>	<u>41,582</u>	<u>–</u>	<u>403,827</u>	<u>358,260</u>	<u>27,880</u>	<u>–</u>	<u>386,140</u>
Net gains/(losses) on investments	11	12,878	7,997	9,495	30,370	14,167	8,797	10,444	33,408
Net movement in funds		<u>90,555</u>	<u>(18,194)</u>	<u>9,495</u>	<u>81,856</u>	<u>337,692</u>	<u>(8,421)</u>	<u>10,444</u>	<u>339,715</u>
Total funds brought forward		1,366,988	710,949	121,556	2,199,493	1,029,296	719,370	111,112	1,859,778
Total funds carried forward		<u>1,457,543</u>	<u>692,755</u>	<u>131,051</u>	<u>2,281,349</u>	<u>1,366,988</u>	<u>710,949</u>	<u>121,556</u>	<u>2,199,493</u>

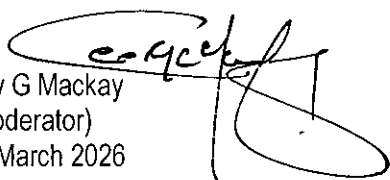
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

Glasgow Presbytery
Balance Sheet
as at 31 December 2025

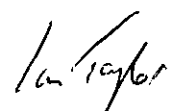
	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	10		568,232		582,437
Investments	11		417,898		387,528
			<u>986,130</u>		<u>969,965</u>
Current assets					
Debtors	12	–		267	
Deposits with Church of Scotland					
Investors Trust		948,500		848,500	
Cash at bank and in hand		363,287		399,094	
			<u>1,311,787</u>	<u>1,247,861</u>	
Creditors: Amounts falling due within one year	13	(16,568)		(18,333)	
			<u>1,295,219</u>		<u>1,229,528</u>
Net current assets					
			<u>2,281,349</u>		<u>2,199,493</u>
Net assets					
Funds					
Endowment funds	15		131,051		121,556
Restricted funds	16		692,755		710,949
Unrestricted funds					
Designated funds	17	973,459		918,109	
General Fund	17	484,084		448,879	
			<u>1,457,543</u>		<u>1,366,988</u>
Total funds			<u>2,281,349</u>		<u>2,199,493</u>

Approved by the Business Committee on behalf of the Trustees and signed on their behalf

Name: Rev G Mackay
(Moderator)
Date 17 March 2026



Name: Rev Ian Taylor
(Business Convener)



Glasgow Presbytery
Statement of Cash Flows
for the year ended 31 December 2025

	Funds 2025 £	Funds 2024 £
Cash flows from operating activities:		
<i>Net cash provided by operating activities (see below)</i>	22,326	386,482
Cash flows from investing activities:		
Dividends, interest and rents from investments	41,867	34,425
<i>Net cash provided by investing activities</i>	41,867	34,425
Change in cash and cash equivalents in the year	64,193	420,907
Cash and cash equivalents at the beginning of the year	1,247,594	826,687
Cash and cash equivalents at the end of the year	1,311,787	1,247,594
	=====	=====
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
	Funds 2025 £	Funds 2024 £
Net income for the year	81,856	339,715
Adjustments for:		
Depreciation charges	14,205	14,205
(Gains) on investments	(30,370)	(33,408)
Dividends and interest from investments	(41,867)	(34,425)
Decrease/(Increase) in debtors	267	96,688
Increase/(Decrease) in creditors	(1,765)	3,707
Net cash provided by operating activities	22,326	386,482
	=====	=====
Analysis of cash and cash equivalent		
	2025 £	2024 £
Cash in hand	363,287	399,094
Deposits with Church of Scotland Investors Trust	948,500	848,500
Total cash and cash equivalents	1,311,787	1,247,594
	=====	=====

Glasgow Presbytery

Notes to the Financial Statements

for the year ended 31 December 2025

1. Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Presbytery meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the Presbytery's ability to continue as a going concern.

Funds

Unrestricted Funds are those expendable in furtherance of any objective of the Presbytery.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds are subject to restrictions imposed by the donor or the terms of an appeal.

Expendable Endowment Funds are Capital funds where the Trustees have discretion to convert the capital into expendable income.

Income recognition

All income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Presbytery. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Presbytery.

The Presbytery is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

1 Accounting Policies (continued)

Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Freehold buildings 50 years Fixtures, fittings and office equipment 4 or 5 years

Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

Investments

Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Taxation The Presbytery is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

2. Key Accounting Estimates and Areas of Judgement

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect the reported income, expenditure, assets and liabilities. Use of available information and application of judgment are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation – The only significant asset which is being depreciated is Church House, built in 2016, and the Trustees believe it is appropriate to continue with the use of a useful economic life of 50 years.

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
3. Donations and legacies								
Donations	129,000	—	—	129,000	144,364	717	—	145,081
Assessments on Congregations	273,789	—	—	273,789	507,820	—	—	507,820
Legacy	—	—	—	—	—	—	—	—
	<u>402,789</u>	<u>—</u>	<u>—</u>	<u>402,789</u>	<u>652,184</u>	<u>717</u>	<u>—</u>	<u>652,901</u>
4. Charitable activities								
Other General Fund income	144	—	—	144	80	—	—	80
Trades House (Morgan Bursary)	—	5,435	—	5,435	—	5,041	—	5,041
Pioneer Ministry income	—	5,078	—	5,078	—	—	—	—
	<u>144</u>	<u>10,513</u>	<u>—</u>	<u>10,657</u>	<u>80</u>	<u>5,041</u>	<u>—</u>	<u>5,121</u>
5. Investment income								
Dividends	3,477	4,723	—	8,200	3,477	4,723	—	8,200
Interest	33,512	155	—	33,667	26,044	181	—	26,225
	<u>36,989</u>	<u>4,878</u>	<u>—</u>	<u>41,867</u>	<u>29,521</u>	<u>4,904</u>	<u>—</u>	<u>34,425</u>

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

6. Expenditure on Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Grants payable to individual	–	15,000	15,000	–	5,100	5,100
Grants payable to institutions	26,650	5,462	32,112	26,650	2,750	29,400
Staff costs	26,650	20,462	47,112	26,650	7,850	34,500
Premises costs	232,262	–	232,262	227,035	–	227,035
Running costs	25,166	–	25,166	24,203	–	24,203
Leases	23,730	6,915	30,645	23,746	5,825	29,571
Motor and travel costs	3,586	–	3,586	4,424	–	4,424
Audit fee	7,344	–	7,344	7,829	–	7,829
Quinquennial Costs	8,862	–	8,862	8,064	–	8,064
Depreciation	34,645	–	34,645	36,309	–	36,309
	–	14,205	14,205	–	14,205	14,205
	362,245	41,582	403,827	358,260	27,880	386,140

In addition to the audit fee, the accountants received £2,110 (2024 - £1,934) for payroll services. This is in line with the ethical walls between the external audit and payroll departments.

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

In the year ended 31 December 2025 the Presbytery paid 19 (2024 - 15) grants to institutions of between £150 and £22,000, including £22,000 to the Faith in Community Scotland (Transformation Team) and 6 grants of between £1,500 and £3,000 (2024 – 4 of between £50 and £3,000) to an individual.

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

7. Staff Costs and Numbers

	2025 £	2024 £
Salaries and wages	188,167	182,544
Social Security costs	10,178	11,561
Other pension costs	32,957	31,970
Car allowance	960	960
	<u>232,262</u>	<u>227,035</u>

In addition, Faith Action Programme Leadership Team paid the costs of the Congregational Facilitator, the Strategy Officer, the MDS Support Officer, the Vacant Charge Enabler/ Peripatetic Missions Worker and the Pioneering and Planting Coordinator totalling £154,786 (2024- £186,322). These are Ministries Development Staff posts which were agreed in the Presbytery Plan with the employment costs falling to be met by the Faith Action Programme Leadership Team.

Within the Charity there was no employee whose total employee benefits (excluding employer pension contributions) exceeded £60,000 in 2024 (2024: - none).

The average number of employees during the year was 10 (2024 - 10).

8. Trustees' Remuneration and Related Party Transactions

All key management personnel are Trustees. Only the Presbytery Clerk and the Depute received remuneration:

Cost	2025			2024		
	Clerk	Depute	Total	Clerk	Depute	Total
	£	£	£	£	£	£
Salary	57,633	11,758	69,391	56,228	11,651	67,879
Social Security costs	7,736	1,764	9,500	6,636	1,721	8,357
Pension costs	11,527	1,456	12,983	11,246	1,456	12,702
Car Allowance	960	—	960	960	—	960
	<u>77,856</u>	<u>14,978</u>	<u>92,834</u>	<u>75,070</u>	<u>14,828</u>	<u>89,898</u>

In addition, Rev R G Buckley received £4,925 (2024 - £4,805) for his services as a Pastoral Care Adviser.

The cost of the employee benefits of Rev H McDougall, as Congregational Facilitator, amounted to £33,609 (2024 - £45,214) and of Paul Cathcart, as Vacant Charge Enabler/ Peripatetic Missions Worker, amounted to £47,644 (2024 - £45,879).

7 trustees and 1 related party were reimbursed expenses totalling £6,479 in respect of normal travel and subsistence (2024: 7 and 1 - £7,370).

Trustee indemnity insurance of £163 (2024 – £163) was paid during the year.

No trustee or any person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year, other than those disclosed above.

During the year, the Presbytery received no donations from trustees (2024 - £nil).

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

9. Pension costs

The Presbytery operates a defined contribution pension scheme in respect of its employees. The pension charge represents contributions due from the Presbytery and amounted to £31,501 (2024 - £30,514). At the year-end outstanding contributions to personal pension plans totalled £nil (2024 - £nil).

The Presbytery also contributes to the Main Pension Fund of the Ministers and Overseas Missionaries Scheme of the Church of Scotland in respect of 1 (2024 – 1) of the Trustees. Originally a defined benefit scheme it was closed to future accrual after 31 December 2013 and a defined contribution scheme opened for service thereafter. Payments during the year amounted to £1,456 (2024 - £1,456). No contributions were outstanding at the end of the year (2024 - £nil).

No FRS102 disclosures are included in these financial statements as all service is post 2013.

10. Tangible Fixed Assets

	Land and Buildings freehold £	Fixtures fittings and equipment £	Total £
Cost			
At 1 January 2025	712,282	2,923	715,205
Acquisitions	–	–	–
Disposals	–	–	–
At 31 December 2025	<u>712,282</u>	<u>2,923</u>	<u>715,205</u>
Depreciation			
At 1 January 2025	129,845	2,923	132,768
Charge for the year	14,205	–	14,205
Eliminated on Disposal	–	–	–
At 31 December 2025	<u>144,850</u>	<u>2,923</u>	<u>146,973</u>
Net book value			
At 31 December 2025	<u>568,232</u>	<u>–</u>	<u>568,232</u>
At 31 December 2024	<u>582,437</u>	<u>–</u>	<u>582,437</u>

The heritable property owned by the Presbytery is held for a number of historical purposes and not for investment purposes.

The cost of the property at 31 December was:

	2025 £	2024 £
Lodging House Mission, Glasgow (estimated) (Disposned to Church of Scotland in 1932)	2,000	2,000
Church House Bridgeton (built 2016)	710,282	710,282
	<u>712,282</u>	<u>712,282</u>

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

10. Tangible Fixed Assets (contd.)

The Lodging House Mission and the initial Church House were transferred to Presbytery from the Church of Scotland Ministries Council on 1 January 2008 at net book value (£nil). Church House in Boden St. was sold to developers in 2016 and an adjacent site in Queen Mary St. purchased from them. A new Church House was constructed thereon by Church House, Bridgeton (SCIO), funded by grants from the Scottish Government and the General Trustees. Title to the new building is held by the General Trustees for behoof of Presbytery and accordingly it has been treated as a donated asset.

The Lodging House Mission (charity no. SC017283) and Church House, Bridgeton (SCIO) (charity no. SC039112) have the right to use the properties in perpetuity free of rent. Both charities are responsible for meeting all fabric and day to day running and management costs.

11. Fixed Asset Investments

	2025 £	2024 £
Market value		
Church of Scotland Investors Trust Growth Fund (Investments listed on recognised stock exchanges)	417,898	387,528
Cost	179,462	179,462
Movement in Investments		
Market value at 1 January	387,528	354,120
Net gains/(losses) on revaluation at 31 December	30,370	33,408
Market value at 31 December	417,898	387,528

12. Debtors

	2025 £	2024 £
Other debtors	–	267

13. Creditors

	2025 £	2024 £
Other taxes and social security costs	4,640	4,235
Accruals	11,928	13,551
Other creditors	–	547
	16,568	18,333

14. Commitments – Operating Leases

	2025 £	2024 £
Payable within one year	3,586	3,586
Payable between two and five years	1,792	5,378
	5,378	8,964

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

15. Endowment Funds

	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2025 £
Park Memorial Fund	121,556	–	–	9,495	–	131,051
	=====	=====	=====	=====	=====	=====

Analysis of Endowment Funds for the Previous Year

	Balance at 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2024 £
Park Memorial Fund	111,112	–	–	10,444	–	121,556
	=====	=====	=====	=====	=====	=====

Purpose of funds

Park Memorial Fund – Provides bursaries to benefit divinity students from the Presbytery.

16. Restricted Funds

	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2025 £
Park Memorial Revenue	1,929	2,719	(4,500)	–	–	148
Restricted Fixed Assets Fund	582,437	–	(14,205)	–	–	568,232
Evangelism Fund	104,197	2,159	(2,962)	7,997	(2,500)	108,891
Youth Project Fund	90	–	(2,500)	–	2,500	90
Morgan Bursary Fund	8,897	5,435	(10,500)	–	–	3,832
Pioneer Ministry Fund	13,399	5,078	(6,915)	–	–	11,562
	710,949	15,391	(41,582)	7,997	–	692,755
	=====	=====	=====	=====	=====	=====

Analysis of Restricted Funds for the Previous Year

	Balance at 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2024 £
Park Memorial Revenue	1,184	2,745	(2,000)	–	–	1,929
Restricted Fixed Assets Fund	596,642	–	(14,205)	–	–	582,437
Evangelism Fund	95,040	2,160	(1,800)	8,797	–	104,197
Sunday School Association Trust	1,140	–	(1,050)	–	–	90
Morgan Bursary Fund	6,856	5,041	(3,000)	–	–	8,897
Pioneer Ministry Fund	18,508	716	(5,825)	–	–	13,399
	719,370	10,662	(27,880)	8,797	–	710,949
	=====	=====	=====	=====	=====	=====

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

16. Restricted Funds (continued)

Purpose of Funds

Restricted Fixed Assets Fund – The Fund reflects the net book value of the Lodging House Mission and Church House Bridgeton properties. (see note 10).

Evangelism Fund – The Fund meets the cost of certain mission work carried out by the Presbytery including a contribution to the Sunday School Association Trust.

Youth Project Fund (formerly Sunday School Association Trust) – The Fund was originally set up to benefit Sunday Schools in the Presbytery. It now supports both children & youth (up to the age of 25 years) projects & groups.

Morgan Bursary Fund – The Fund deals with income received from the Merchants House of Glasgow that is allocated annually to divinity students.

Pioneer Ministry Fund – The Fund supports a ministry to the visual arts community in Glasgow.

17. Unrestricted Funds

	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2025 £
<i>Designated</i>						
General Fixed Assets Fund	–	–	–	–	–	–
Quinquennial Survey Fund	230,741	50,000	(34,645)	–	–	246,096
Strategic Spending Fund	610,040	129,000	(89,006)	–	–	650,034
Emergency Fund	57,328	–	–	–	–	57,328
Ministry Support Fund	20,000	–	–	–	–	20,000
	918,109	179,000	(123,651)	–	–	973,458
General Fund	448,879	260,922	(238,594)	12,878	–	484,085
	1,366,988	439,922	(362,245)	12,878	–	1,457,543

Analysis of Unrestricted Funds for the Previous Year

	Balance at 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) on investments £	Transfers £	Balance at 31 December 2024 £
<i>Designated</i>						
General Fixed Assets Fund	–	–	–	–	–	–
Quinquennial Survey Fund	217,050	50,000	(36,309)	–	–	230,741
Strategic Spending Fund	306,790	388,995	(85,745)	–	–	610,040
Emergency Fund	57,328	–	–	–	–	57,328
Ministry Support Fund	20,000	–	–	–	–	20,000
	601,168	438,995	(122,054)	–	–	918,109
General Fund	428,128	242,790	(236,206)	14,167	–	448,879
	1,029,296	681,785	(358,260)	14,167	–	1,366,988

Glasgow Presbytery
Notes to the Financial Statements
for the year ended 31 December 2025

17. Unrestricted Funds (continued)

Purpose of Funds

General Fixed Assets Fund – holds the general assets of the Presbytery (those not held within restricted funds). It equates to the net book value of the assets in the Fund.

Quinquennial Survey Fund – provides for the cost of the quinquennial surveys required by Act XII 2007 of the General Assembly.

Strategic Spending Fund – created to provide extra paid support for congregations in specific areas approved by Presbytery including financial management, local church reviews, property management, youth work and a spiritual direction programme for ministries.

Emergency Fund – initially set up in June 2020 as the *Covid Emergency Fund* to assist congregations meet the cleaning costs of reopening churches after the first lockdown, the fund was expanded to enable it, on application, to assist congregations experiencing particular hardship.

Ministry Support Fund – serves to support congregations facing specific short-term challenges and individual Ministers and Deacons requiring support beyond that supplied by the national church.

18. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Tangible fixed assets	–	568,232	–	568,232
Investments	177,208	110,039	130,651	417,898
Debtors	–	–	–	–
Deposits	945,000	3,500	–	948,500
Cash at bank	351,903	10,984	400	363,287
Creditors < 1 year	(16,568)	–	–	(16,568)
	<u>1,457,543</u>	<u>692,755</u>	<u>131,051</u>	<u>2,281,349</u>
<i>Analysis for Previous year</i>				
Tangible fixed assets	–	582,437	–	582,437
Investments	164,330	102,042	121,156	387,528
Debtors	267	–	–	267
Deposits	845,000	3,500	–	848,500
Cash at bank	375,164	23,530	400	399,094
Creditors < 1 year	(17,773)	(560)	–	(18,333)
	<u>1,366,988</u>	<u>710,949</u>	<u>121,556</u>	<u>2,199,493</u>

19. Volunteers

In common with all congregations of the Church of Scotland, the Presbytery benefits from the contribution made by volunteers, including trustees, who give their time and talents willingly for the benefit of the Church. The areas of Presbytery life which rely on the contribution of volunteers are many and varied as can be seen from the range of Committees that exist and much of the activity would be unable to continue were it not for the commitment shown. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised in the Statement of Financial Activities nor is the value of expenses waived in the course of such contributions.

Glasgow Presbytery

Trustees who served between 1 January 2025 and date of signing report

Rev Jade Ableitner		Mr Robert Dickie	deceased 16/3/25
Rev Norman Afrin		Mrs Sandra Dickov	
Mrs Catherine Arbuckle	resigned 31/10/25	Rev Adam Dillon	
Mr David Arbuckle	from 31/10/25	Dr Jane Drummond	
Mrs Elizabeth Ashmole	resigned 1/7/25	Rev John Drummond	resigned 30/5/25
Mr Wilson Bain	resigned 31/3/25	Mr Alan Duff	resigned 30/6/25
Mr George Baird	from 20/8/25	Rev Val Duff	9/4/25 to 28/10/25
Mr Robert Barclay		Rev Alastair Duncan	
Rev S Grant Barclay		Mr Andrew Dunn	
Mr Graeme Barrie		Mr Christopher Dunn	
Rev Rebecca Bartocho	from 20/8/25	Mrs Hilda Dunn	
Rev Richard Baxter	deceased 8/3/26	Ms Louise Dunn	
Rev Catherine Beattie		Mr Bruce Durning	
Rev John Bell		Rev David Easton	resigned 1/7/2024
Mr Robert Belmore		Mr Fraser Ellis	
Rev David Black		Rev Jeremy Eve	resigned 21/9/25
Ms Jean Blackmore		Mrs Alison Fenton	
Miss Shelia Blackwood	from 1/7/25	Mr Stephen Fleming	
Rev A Sheila Blount		Rev Martin Forrest	resigned 18/11/25
Rev Scott Blythe		Mr Alastair Forrester	resigned 30/6/25
Rev James Boag	resigned 31/8/25	Rev Ruth Forsythe	
Miss Sheilah Bond		Rev Alexander Fraser	
Mr Alastair Borthwick	resigned 30/6/25	Mrs Shona French	
Mrs Jean Brannigan		Rev Neil Galbraith	
Mrs Christina Brownlie		Ms Kirsty Gallagher	resigned 30/6/25
Ms Christine Bryden		Rev Ian Galloway	
Rev Richard Buckley		Rev Kaye Gardiner	resigned 31/12/24
Mr Garry Burns		Rev Fiona Gardner	resigned 12/11/24
Mrs Margaret Burton	from 1/7/25	Rev Peter Gardner	
Rev Gary Caldwell		Rev Mike Gargrave	
Rev Richard Cameron		Rev Dr Doug Gay	
Rev John Campbell		Rev James Gemmell	
Miss Morag Campbell	resigned 21/11/24	Rev James Gemmell Jnr	
Mr Donald Carmichael	resigned 1/7/25	Mr Euan Gibb	
Rev Graham Cartlidge		Mr Jim Gibb	
Rev Brian Casey	resigned 31/12/25	Mr Jo Gibb	
Rev Ian Cathcart		Mr James Gibson	
Mr Paul Cathcart		Mr Norman Girvan	
Mrs Shona Clark		Mr Alexander Glen	
Mr John Comrie		Mrs Jan Goldie	
Rev Fiona Crawford	resigned 19/6/25	Mrs Hazel Gordon	
Rev Stuart Crawford		Miss Heather Gouck	
Rev Alexander Cunningham		Dr Helen Gough	from 1/7/25
Rev Malcolm Cuthbertson		Mrs Anne Gourlay	
Rev Peter Davidge		Mr Ewan Gourlay	
Mrs Elizabeth Dalling		Mr Alistair Gow	
Mr John Denney		Mr Alastair Graham	
Rev David Denniston		Rev Dr David Graham	from 29/10/25
Rev Jane Denniston	resigned 14/10/25	Rev Tara Granados	resigned 31/12/25
Rev Jean De Villiers	resigned 31/12/25	Rev David Gray	
Rev Laura Digan		Mr Robin Green	

Glasgow Presbytery

Trustees who served between 1 January 2025 and date of signing report

Mrs Janet Greenlees		Rev Anne MacFadyen	deceased 21/1/25
Rev Leslie Grieve		Mr Gordon MacFarlane	
Mrs Judy Hallinan		Mr Stuart MacGill	
Mr Jim Hamilton		Mr Graham MacGregor	from 1/7/25
Mrs Karen Hamilton		Rev John MacGregor	resigned 30/4/25
Rev Robbie Hamilton	as from 12/3/26	Rev Kleber Machado	
Rev Derek Haley		Rev Donald Michael MacInnes	
Rev Ruth Halley		Rev George Mackay	
Rev Prof Ian Hazlett		Rev Gordon Mackenzie	
Mrs Una Heaney		Rev Charles MacKinnon	
Rev Julie Hearty		Ms Marion Mackinnon	
Rev Roy Henderson	resigned 18/6/25	Rev Ewen MacLean	
Rev Karen Hendry		Rev Murdo MacLean	
Ms Helen Hepburn		Mrs Lynn MacLellan	
Mrs Claire Herbert		Rev Donald MacLeod	
Mr Leslie Hooper		Miss Marion MacLeod	
Rev Evelyn Hope	resigned 1/7/25	Rev Alisdair MacLeod-Mair	from 3/2/2026
Mr David Howard		Rev Alasdair MacMillan	
Rev Howard Hudson		Miss Christine MacMillan	
Rev Derek Hughes		Mrs Elizabeth MacNeill	
Mr Robin Hutchison	resigned 30/6/25	Rev Elaine MacRae	resigned 31/12/21
Rev Stuart Irvin		Rev Gordon MacRae	
Rev Audrey Jamieson	resigned 30/6/25	Rev Mark Malcolm	
Mr Raymond Jenkins		Rev Hanneke Marshall	from 21/11/2024
Rev C Ian Johnson	resigned 3/6/25	Dr Janet Martin	resigned 30/6/25
Rev Bob Johnston		Mr Donnie Matheson	
Mr Iain Johnston		Rev Janet Mathieson	
Rev Robert Johnston		Rev Stuart Matthews	
Rev Liz Johnston Blythe	resigned 21/9/25	Mr Isaac McCleary	
Rev Dr H Martin Johnstone		Mrs Isabel McDerment	
Rev Mark Johnstone		Rev Rhona McDonald	
Miss Lisa Jolly	from 30/6/25	Rev Hilary McDougall	
Rev Joseph Kavanagh		Mr Robert McFarlane	
Rev Jonathan Keefe		Ms Maryanne McIlroy	
Mr George Kelly		Rev Ian McInnes	resigned 30/11/25
Mrs Maria Kirk		Mrs Fay McIntyre	
Rev Gordon Kirkwood		Rev James Andrew McIntyre	
Rev Thorsten Koenig	from 18/11/25	Miss Elizabeth McIvor	
Rev Caryl Kyle		Rev David McKee	from 6/3/25
Mrs Rena Lambie		Rev Mark McKeown	
Mrs Michelle Lamont		Rev Elaine McKinnon	
Mr Thomas Lever		Rev David McLachlan	
Mr Kenneth Lockhart		Rev T Alastair McLachlan	
Mr Steve Loomes	resigned 5/6/25	Rev Duncan McLaren	resigned 30/12/25
Ms Joanna Love		Mr Kenneth McLaren	resigned 30/6/25
Rev Stuart Love		Rev Dr John McPake	
Mrs Ailsa MacDonald		Mr James McVean	
Miss Anne MacDonald		Rev Monica Michelin-Salomon	
Rev Calum Macdonald		Very Rev Dr John Miller	resigned 30/11/25
Ms Kathryn MacDonald		Mr David Moir	resigned 30/6/25
Miss Fiona Macdougall		Rev Julie Moody	

Glasgow Presbytery

Trustees who served between 1 January 2025 and date of signing report

Miss Patricia Moran		Rev Ian Taylor	
Rev Fiona Morrison		Rev Jane Taylor	resigned 31/12/25
Rev Ruth Morrison		Mrs Morag Taylor	
Mr James Iain Muir		Rev James R Teasdale	
Mrs Irene Munro		Mrs Janice Teasdale	
Mr Alan Murray		Mr Donald Thomas	
Rev Thomas Nelson		Rev Andrew Thomson	resigned 10/3/25
Mr David Nicholson		Rev Ben Thorp	
Rev Douglas Nicol	resigned 8/8/2024	Mr William Traynor	
Dr Garry Osbourne		Mrs Irene Walker	
Rev Stephen A Pacitti		Dr Linda Watt	resigned 30/6/25
Mr Robert Paton		Mrs Marjory Watt	from 1/7/25
Rev Wilma Pearson		Rev Neil Watson	
Rev Derek Peat	resigned 13/2/25	Rev C Peter White	
Rev Tom Pollock		Rev Dr David White	
Rev John Purves	resigned 14/10/25	Rev James Whyte	
Rev Louis Reddick		Mr Andrew Wilkin	
Rev Iain Reid		Rev Phyllis Wilson	from 18/11/25
Mr Evan Richards		Rev William Wilson	
Mr James Robertson	resigned 30/6/25	Mr Phil Woodley	from 1/7/25
Mrs Lynne Robertson	resigned 30/6/25	Ms Helen Wright	
Rev Jeanne Roddick		Mr John Wright	
Rev Gillian Rooney		Rev Dr Philip Wright	
Mrs Elizabeth Rosenshine		Mrs Eleanor Yates	
Mr Alasdair Ross	from 1/7/25	Ms Rachel Young	
Rev Donald Ross	deceased 13/4/25	Rev Adah Younger	
Rev Dr Joan Ross	resigned 3/6/25		
Rev Christopher Rowe			
Ms Ingrid Victoria Rudebark			
Mrs Belinda Sanderson	from 1/7/25		
Mr John Sharp			
Mr James Sheppard			
Rev Robert Silver			
Rev Edward Simpson			
Rev Bruce Sinclair			
Rev Timothy Sinclair			
Rev Aquila Singh	resigned 11/12/25		
Mr Peter Siviter			
Rev David Slater			
Mr James Smellie	from 1/7/25		
Mrs Diane Smillie	resigned 10/11/22		
Mr David W H Smith			
Miss Jean Smith			
Rev John Spencer			
Rev Norma Stewart	deceased 3/1/25		
Rev Jillian Storrie	from 2/10/25		
Mr Ivar Struthers			
Rev Dr Penny Stuart	resigned 28/11/25		
Mrs Helen Sturrock			
Rev Prof Roger Sturrock			
Rev David Sutherland			

