Glasgow: Knightswood Anniesland Trinity Church of Scotland

Report and Accounts

for the year ended 31 December 2025

Congregation No: 161079
Charity No: SC015579

Glasgow: Knightswood Anniesland Trinity Church of Scotland

Trustees' Report

for the year ended 31 December 2025

The trustees are pleased to present their annual report and the accounts of the charity for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 from 1 January 2019.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.
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.

This 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.

The Parish We Serve
Our parish 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.

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Trustees' Report
for the year ended 31 December 2025

Achievements and Performance

Gathering to worship God, hearing his living Word, and meeting with one another is central to our church life. We worship in our Anniesland building on Sundays at 11 am. This past year the congregation have settled into a greater sense of unity and familiarity with one another following the unions of previous years. During January and February a locum, Rev Martin Forrest, led worship and was much appreciated by the congregation. In March our interim minister Hanneke Marshall was introduced to our congregation and she has since been with us full time (more about this below).
Average Sunday attendance is in the range of 80-100 people of all ages; there has been a gradual growth in attendance over the course of the year.
Registered membership of the congregation at the end of 2025 was 364 with another 41 adherents on the congregational roll. We celebrated the baptism of an infant in the summer.
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.
We also offer a simpler service of worship on Thursday mornings followed by tea and coffee. These services are led by several members of the Kirk Session and members of the congregation.
We have a café church, held on approximately 6-7 Sunday evenings during the year. These have an informal setup and cover a wide variety of topics. In the autumn we focused on 'God and work' for three sessions.

Youth Activities

The church organises a great number of activities for children and young people. On a Sunday morning, we have our Sunday Club, lead by our Family and Youth Worker and a team of willing helpers. Messy Church is held every couple of months on a Friday evening. Attendance dropped off after the summer of 2025, so in the next year we will review its timing. The uniformed organisations from the three former congregations continued to meet in their respective church buildings. We currently have more than 200 young people who use our facilities each week – 2 sections of Boys Brigade and 8 sections of the Guiding Movement. Due to the pending sale of St Margaret's building, one of the Guide groups that met there has gone to another local church, and the other is now meeting in our St David's building.

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, Kumon tutoring. Some of these are commercial lets. We also had Well Fed Scotland four days a week in the St David's building from November 2024 until July 2025, who provided a social enterprise café. However, due to repeatedly failing to pay on time, we had to end this lease in July 2025. In the summer of 2025, the hall let rates have been reviewed and streamlined across the three buildings, and brought in line with General Trustee advice. This has made the rates more realistic in terms of our own costs and has increased our hall lets income. Due to good communication with our hall users, we have not lost any lets.
In September 2025 we were asked to let out the St David's building on Sunday mornings to a Glasgow based independent church called Grace Church. They came with very good references and the kirk session agreed to the let. This is generally working well and another significant source of income, which is helping us pay our extensive buildings running costs.

We have a weekly bible study, a weekly prayer group on Zoom and a discipleship group. A retreat day was held in February. 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. The two organists alternate Sundays and work very well together.
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.

Interim Ministry
The congregation is in a season of interim ministry under the leadership of Rev Hanneke Marshall since March 2025. In June a congregational evening was held to establish together the objectives of the period of interim ministry (this will be up to 24 months) and the following objectives were agreed (in summary):
Structures and Governance: Have a clear structure of roles and responsibilities in the Kirk Session and communicate these with the congregation
Property: Develop and implement a plan for the buildings in terms of understanding the purpose of the buildings and their best use; plan for necessary upgrades and refurbishment; sell any buildings surplus to need
Finance: Develop a plan for financial sustainability and share it with the congregation
Communication: Continue to model open communication between Kirk Session and congregation and improve communication with wider community
Congregational life: Develop opportunities for people to deepen their fellowship and friendship and work on growing a united congregational identity
Pastoral Care: Develop a pastoral care strategy that works for Knightswood Anniesland Trintiy Church in its particular situation

As at the end of 2025, progress has been made in all these areas; in particular improved joined up governance and a growing sense of unity and fellowship. The kirk session has reorganised into a team structure and this helps with sharing the work. There is still progress to be made in communicating with the congregation who is doing what and getting more non-elder members involved in these teams. Some teams are very much up and running, others have still got to find their rhythm, but this is partly due to the number of ad hoc task groups that have also been called into life for more acute issues. The hall lets task group have done a lot of work in the summer and deal with any new regular let requests and contracts. The refurbishment task group has been set up in the autumn of 2025 to deal with the proposed extensive refurbishment of the Anniesland Church and has worked on architect's brief and selection of architect for the work. In 2026 they will be the main group driving this forward.

In the summer a surplus manse was sold. In September 2025 the St Margaret's building went on the market. A sale task group has been very busy with viewings and then clearing out of the church. Although a sale was agreed it was not concluded by the end of 2025 (and at time of writing (March 2026) the buyer has withdrawn so the property is back on the market). The sale of the church in particular is difficult and painful and yet it is time. The burdens of looking after three sets of church buildings plus halls are considerable. In the coming year the kirk session will also need to consider the longer term usage of the St David's building. The proceeds of these sales will go towards property funds available for the refurbishment of our Anniesland building and for the upkeep and repair of the remaining manse and St David's building.

The Stewardship and Finance Team has been getting to grips with the finances of the united congregation and will continue to work in 2026 to get the congregational finances on a sustainable footing for the future.
The Pastoral Care Team has begun work on reviewing the membership roll and the model for pastoral districts. It is hoped that with the appointment of a full time MDS worker in 2026 (proposed associate minister or deacon) there will be scope for really moving this area of work forward.

In certain areas of ministry and mission we have deliberately held back on starting new initiatives to ensure that the basics are being addressed first and we do not overstretch ourselves. Nevertheless, during the summer holidays a successful series of Summer Play Café mornings were run for the community and this also meant volunteers got to know each other better through engaging together in a new activity. Though 2025 has been challenging, much progress has been made and there is a greater sense of positivity moving into 2026. It is hoped that the building refurbishment project will help enthuse the congregation to catch a vision of their future ministry and mission to our parish.

Financial Review

The year 2025 was one of both growth and challenge for the congregation's finances. Overall income rose, reflecting the continued generosity of members and the increased use of our premises by the wider community. At the same time, several significant cost pressures meant that expenditure grew at an even faster rate, resulting in the year closing with an overall deficit.

Income in 2025 amounted to £204,759, an increase of £382 on 2024. Expenditure in 2025 was £301,931, an increase of £132,605 on 2024. This, along with the gain on investments of £7,973 in 2025 (an increase of £5478 on 2024), left a deficit of £89,199 for the year 2025. This represents a net downturn of £126,745 compared to the surplus of £37,546 achieved in 2024. Although it should be noted here that this increase in deficit is primarily due to the 15% levy of £83,975 paid to the Church of Scotland for the sale of the manse.

Income

Much of the improvement to our income came from congregational giving. Gift Aid donations grew markedly, supported further by a higher level of tax reclaimed through the Gift Aid system. General donations also saw a substantial rise, showing ongoing support for the work of the church.
At the year-end the income from offerings was £75,802 plus £7,443 from the open plate, totalling £83,245, an increase of £16,032 on 2024.

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 £22,706 this year, an increase of £7,168 on 2024. Tax recovered of £5,899 from the 4th quarter Gift Aid offerings in 2025 is anticipated in January 2026. 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.

Income from the use of the church premises continued to play an important role in 2025. Hall-let contributions totalled £46,005, an increase of £17,158 on 2024. This remains one of our most reliable income streams and highlights the value of our buildings as a resource for the community. However, with rising costs associated with maintaining and running our buildings, it is increasingly important that hall-let income not only supports community access but also adequately covers the associated running costs.

Investment income remained strong in 2025, with dividends and interest continuing to make a steady contribution to our finances. Our investment in the Church of Scotland Investors' Trust Income Fund (COSIT) again performed well, generating £14,497 in dividend income. In addition, a year-end revaluation produced a further £7,973 gain, bringing the total value of our holdings in the COSIT Income Fund to £275,194.

Some smaller areas, such as special collections or other miscellaneous income, varied from 2024 to 2025 but did not significantly affect the overall picture.

Expenditure

The most significant factor in the rise in expenditure was the substantial increase in Ministries and Mission contributions under the Giving to Grow framework with an increase of £35,618 on 2024. This represents a major part of our commitment to the wider work of the Church of Scotland and therefore forms a substantial portion of annual expenditure.

Utility bills — especially gas and electricity — rose steeply, with an increase of £17,751 on 2024 as did insurance premiums, with an increase of £3,329 on 2024. These increases reflect the broader economic environment and continue to pose a challenge to budgeting.

Fabric costs were also notably higher this year, particularly in relation to essential maintenance of the church buildings, an increase of £4,243 although this did include a new boiler for our Anniesland building and various roof and plumbing repairs. While these works represent a necessary investment in the long-term care of our properties, they nevertheless contributed to higher overall costs.

Staffing costs remained relatively stable, with minor variations across cleaning, organist, and youth worker roles.

Taken together, the combination of rising Church of Scotland contributions, higher energy costs, and necessary maintenance led to expenditure outstripping income, producing a deficit for the year. Although this outcome is not unexpected given the pressures faced, it underlines the importance of continued careful financial management.

Despite the deficit, the year also demonstrated encouraging signs: increased giving, strong engagement from hall users, and steady investment income. These positive trends offer a firm foundation as we continue to steward our resources responsibly and support the mission and ministry of the congregation.

Looking Ahead

The Trustees anticipate drawing on COSIT investments to support planned refurbishment of church buildings 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) to enable us to carry out the necessary work needed and have sufficient funds with COSIT to satisfy our Reserves Policy.

As we look toward the future, the congregation faces both opportunities and challenges. The encouraging trends seen in 2025—particularly increasing giving, strong engagement from hall users, and steady investment performance—provide a firm foundation as we go forward. However, rising running costs, continued maintenance needs, and wider economic pressures underline the importance of careful stewardship.

Our priority will be to build on the strengths that have sustained us thus far: nurturing a generous culture within the congregation, ensuring our buildings remain safe, welcoming, and financially sustainable, and continuing to offer our premises as a valued resource for the community. We will also explore opportunities to diversify income where appropriate, and ensure that expenditure reflects our mission and priorities.

Above all, we remain committed to supporting the ministry and outreach of the congregation. By approaching the coming year with realism, prayerfulness, and a shared sense of purpose, we can continue to steward our resources wisely and support the work to which we are called.

Investment Policy and Performance

The investments of the Church are invested in the Income Fund of the Church of Scotland Investors Trust ("CoSIT") and thereby obtain the benefit of professional management, continuous portfolio supervision, spread of investment risk and economies of scale.

The Fund is intended for medium-term investment and aims to provide immediate high income with funds invested predominantly in fixed-interest securities and operated on a unitised basis. Units can be bought or sold monthly with income distributed gross in March and September. The Income Fund is professionally managed by Royal London Asset Management, based in London.

The yield on the Church of Scotland Investors Trust Income Fund units for 2025 was 5.35% (2024 – 5.45%). The market value of the units rose during the year from £11.06 to £11.39 (market value at December 2023 was £10.96).

Risk Management

The charity faces a number of ongoing risks which require careful management to ensure the continued delivery of our mission and the effective stewardship of our resources. The principal risks identified are as follows:

1. Financial Sustainability

Rising costs—particularly in energy, insurance, and building maintenance—continue to place pressure on the church's finances. In addition, income from giving and hall lets, while strong, can fluctuate year to year.

Mitigation:

• Ongoing monitoring of income and expenditure through regular finance reports.
• Ensuring hall let pricing remains competitive while covering the true costs of running the buildings.
• Encouraging sustained congregational giving and exploring opportunities for new income streams.
• Maintaining sensible reserves to provide resilience against unexpected financial pressures.
• The St Margaret's church building and halls are currently listed for sale, and the Kirk Session is reviewing the long-term use and potential disposal of the St David's church building and halls.

2. Building Condition and Maintenance
The church buildings require continuous upkeep, and unexpected repairs could create significant unplanned expenditure or operational disruption.
Mitigation:
• Continued implementation of a planned maintenance schedule informed by professional surveys.
• Setting aside fabric reserves where possible to cover essential works.
• Reviewing building usage to ensure facilities are used efficiently and sustainably.
• The St Margaret's church building and halls are currently listed for sale, and the Kirk Session is reviewing the long-term use and potential disposal of the St David's church building and halls.

3. Compliance and Governance
As a registered charity, the congregation must comply with legal obligations around safeguarding, health and safety, data protection, financial reporting, and charity governance. Failures could lead to reputational or regulatory consequences.
Mitigation:
- Regular review of policies and procedures.
- Ongoing training for office bearers and volunteers in areas such as safeguarding and data protection.
- Clear financial controls and annual independent examination of accounts.

4. Reliance on Volunteers
Much of the church's work—administration, pastoral support, property care, and fundraising—depends on volunteers. Declining availability or capacity could impact operations.
Mitigation:
- Actively encouraging wider participation within the congregation.
- Clearly defining volunteer roles to support recruitment and succession planning.
- Providing appropriate support and appreciation for volunteers to sustain long term engagement.

5. Changing Patterns of Church Engagement
Like many congregations, the charity faces long term risks from shifting patterns in church attendance, giving levels, and community expectations.
Mitigation:
- Developing ministries and activities that engage a broad range of people.
- Strengthening connections between the church and the local community.
- Ensuring finances and buildings are aligned with mission priorities and sustainable for the future.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £811,004 of which £477,173 had been designated for the refurbishment fund and £6,599 has been designated for the Individual Assistance Fund. The Trustees are aware that additional reserves will be used for the purpose of the church building refurbishments. The Trustees will keep these reserves under review during the year but are currently satisfied that the charity's reserve policy is being met.

The church also held £26,799 of restricted funds which have been provided for the purposes specified in Note 14.

Structure, Governance and Management

The congregation is a registered charity number SC015579 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. In a ministerial vacancy, an Interim Moderator is appointed by Presbytery and is also a trustee. The Interim Minister, who is a member of the Kirk Session, was selected by the Interim Ministries Development Manager of the Ministries Council and introduced by Presbytery.

The Kirk Session which meets nine times a year is responsible for all affairs within the church under the Unitary Constitution. Certain responsibilities are delegated to specific Committees as appropriate including Finance and Fabric.

Glasgow: Knightswood Anniesland Trinity Church of Scotland

Trustees' Report

for the year ended 31 December 2025

Reference and Administrative Information

Charity No: **SC015579**
Congregation No: **161079**

Trustees

Mr David Adams
Miss Aileen Campbell
Miss Morag Campbell
Mrs Pamela Dallas
Mrs Christine Furnish
Miss Alison Gray
Mrs Evelyn Greechan
Miss Jeanette Greenlees
Ms Abigail Grieve
Mrs Claire Griffiths
Mrs Janet Hall
Miss Christine Hay
Miss Fiona Hay
Mr David Inglis
Mrs Hilda Inglis
Miss Christine Keith
Miss Helen Knox
Mr Tom Landels
Mrs Wilma Macaulay
Mr Robert McFarlane
Mrs Norma McGugan
Mr Alan Preston
Mrs Agnes Quinn
Mrs Louise Reid
Ms Clare Sinclair
Mrs Cathie Robertson
Mr Bryan Turnbull
Miss Anne Weir
Mrs Shirley Whiteford
Mrs Jan Wildy

Mr Rubik Kudzhoyan (Removed 01/01/2025 - Non-Active)
Mr Norman McNeillie (Removed 01/01/2025 - Non-Active)
Mrs Margaret Lang (Res'd June 2025)
Miss Evelyn MacDonald (Res'd September 2025)
Mr Hector McAllister (Res'd September 2025)
Miss Marion Morrison (Res'd September 2025)
Mr Robert Miller (Res'd October 2025)
Mr Tom Griffiths (Dec'd 05/11/2025)

Principal Office bearers

Interim Minister:	Rev Hanneke Marshall (From 13/03/2025)
Interim Moderator:	Rev. Stuart Matthews (Until 13/03/2025)
Session Clerk:	Abigail Grieve, Jan Wildy & David Adams (Res'd 03/09/2025)
Church Treasurer:	Audrey Spence

Principal Office

869 Crow Road
Glasgow, G13 1LE

Independent Examiner

Kristina Bowie
18 Ledi Road
G43 2AJ

Bankers

Bank of Scotland
836 Crow Road
Glasgow, G13 1ET

Glasgow: Knightswood Anniesland Trinity Church of Scotland

Trustees' Report

for the year ended 31 December 2025

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

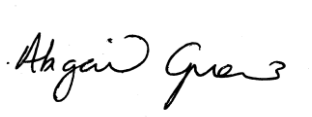
The Trustess have decided to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 17th June 2026 and signed on their behalf.



Abigail Grieve, Session Clerk

Glasgow: Knightswood Anniesland Trinity Church of Scotland
for the year ended 31 December 2025

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

I report of on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 12 to 24.

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) (a) to (c) 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

My 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 [other than disclosed below*]

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 8 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.

Kristina Bowie

Name: Kristina Bowie FCCA

Address:
18 Ledi Road
G43 2AJ

Date 01/07/2026

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:							
Donations & legacies	1	112,502	1,264	113,766	92,714	1,157	93,871
Charitable activities	2	54,336	1,954	56,291	34,008	-	34,008
Trading activities	3	-	-	-	-	-	-
Investment Income	4	16,846	-	16,846	14,865	-	14,865
Other	5	17,857	-	17,857	48,534	13,099	61,633
Total income		201,541	3,218	204,759	190,121	14,256	204,377
Expenditure on:							
Raising funds	6	211	-	211	353	-	353
Charitable activities	6	215,618	2,127	217,745	167,253	1,720	168,973
Other	6	83,975	-	83,975	-	-	-
Total expenditure		299,804	2,127	301,931	167,606	1,720	169,326
Net income/(expenditure) before gains & losses on investments		(98,263)	1,091	(97,172)	22,515	12,536	35,051
Net gains/(losses) on investments		7,973	-	7,973	2,495	-	2,495
Net income/(expenditure)		(90,290)	1,091	(89,199)	25,010	12,536	37,546
Transfers between Funds		-	-	-	-	-	-
Net movement in funds		(90,290)	1,091	(89,199)	25,010	12,536	37,546
Reconciliation of funds:							
Total funds brought forward		901,294	25,708	927,002	876,284	13,172	889,456
Total funds carried forward	14	811,004	26,799	837,803	901,294	25,708	927,002

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Balance Sheet as at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed Assets:					
Tangible assets	10		-		550,000
Investments	11		275,194		267,221
Total Fixed Assets			275,194		817,221
Current Assets					
Debtors	12	5,899		3,234	
Cash at bank and in hand		556,710		106,547	
Total Current Assets		562,609		109,781	
Liabilities					
Creditors falling due within one year	13	-		-	
Net Current Assets			562,609		109,781
Net Assets			837,803		927,002
The funds of the charity:					
Endowment funds			-		-
Restricted income funds			26,799		25,708
Unrestricted income funds			811,004		901,294
Total charity funds	14		837,803		927,002

The accounts were approved by the trustees on 17th June 2026 and signed on their behalf by:



Session Clerk



Treasurer

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Year ended 31 December 2025
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 and the former manse at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
This represents a change from 2024 when the accounts were prepared on the Receipts and Payments basis and the figures have been restated for inclusion in the 2025 accounts so that the current and comparative figures are presented on the same basis.

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

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Income recognition

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 on notification of interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

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

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

The former manse of Temple Anniesland which was vested in Local Trustees is included at market value as estimated by the Trustees. No depreciation is charged.

No other fixed assets are capitalised based on a de minimis cost of £5,000.

Investments

Fixed asset 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.

Taxation

Glasgow: Knightswood Anniesland Trinity Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Glasgow: Knightswood Anniesland Trinity Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1. Donations and Legacies						
Offerings	83,245	-	83,245	67,213	-	67,213
Tax Recovered on Gift Aid	22,706	-	22,706	15,538	-	15,538
Legacies	2,073		2,073	7,000	-	7,000
Donations	4,478	1,264	5,742	2,963	1,157	4,120
Other	-	-	-	-	-	-
	112,502	1,264	113,766	92,714	1,157	93,871
2. Income from Charitable activities						
Hall lets	46,005	-	46,005	28,847	-	28,847
Weddings and funerals	873		873	1,240		1,240
Congregational events	5,958	1,954	7,912	3,921	-	3,921
Grants	1,500	-	1,500	-	-	-
	54,336	1,954	56,291	34,008	-	34,008
3 Income from other trading activities						
Rent of manse	-	-	-	-	-	-
	-	-	-	-	-	-
4. Investment income						
Dividends received	14,497	-	14,497	12,146	-	12,146
Deposit interest	2,349	-	2,349	2,719	-	2,719
	16,846	-	16,846	14,865	-	14,865
5. Other Income						
Transfer on Union	-	-	-	48,534	13,099	61,633
Drawn down from General Trustees	8,023		8,023			-
Gain on sale of fixed assets	9,834	-	9,834	-	-	-
	17,857	-	17,857	48,534	13,099	61,633

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
6. Analysis of Expenditure						
Raising Funds						
Offering Envelopes	211	-	211	353	-	353
Charitable Activities						
Giving to Grow Contributions	97,938	-	97,938	62,320	-	62,320
Presbytery Dues	6,094	-	6,094	6,996	-	6,996
Minister's Expenses	2,399	-	2,399	1,200	-	1,200
Council Tax	604	-	604	3,838	-	3,838
Pulpit Supply	1,013	-	1,013	1,650	-	1,650
Other Salary Costs	29,281	-	29,281	31,706	-	31,706
Fabric Repairs & Maintenance	16,995	-	16,995	12,752	-	12,752
Insurance	13,579	-	13,579	10,250	-	10,250
Heating and lighting	38,304	-	38,304	20,553	-	20,553
Church Office Expenses	3,081	-	3,081	3,227	-	3,227
Outreach	-	-	-	440	-	440
Independent Examiner's Fee	330	-	330	350	-	350
Other expenses	6,001	2,127	8,127	11,971	1,720	13,691
	215,618	2,127	217,745	167,253	1,720	168,973
Other						
Levy on sale of former manse	83,975	-	83,975		-	-
Total	299,804	2,127	301,931	167,606	1,720	169,326

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

7. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	12,935	12,630
Social security costs	-	-
Pension costs	-	-
Total	12,935	12,630

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Administration	-	-
Youth Worker	1	1
Music staff	-	-
Premises maintenance	-	-
	1	1

No employee had employee benefits in excess of £60,000 (2024 nil)

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 £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

8. Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses incurred in respect of Council Tax, travel and other expenses totalling £2,399 (2024 - £5,038). In addition Mrs L Reid who is a member of the Kirk Session received £12,935 (2024 - £12,630) for her services of Family and Youth Worker. Christine Furnish, who is a member of the Kirk Session received £3,348 (2024 - £3,418) for her services as organist.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £31,470 (2024 - £25,370) was donated to the congregation by trustees.

9. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

10. Tangible Fixed Assets

	Manse	Other	Total
	£	£	£
Valuation			
At 1 January 2025	550,000	-	550,000
Additions	-	-	-
Gain /(loss) on revaluation	-	-	-
Sale proceeds	(559,834)	-	(559,834)
Gain on sale	9,834	-	9,834
At 31 December 2025	-	-	-
Accumulated Depreciation			
At 1 January 2025	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2025	-	-	-
Net Book Value			
At 31 December 2025	-	-	-
At 31 December 2024	550,000	-	550,000

11. Investments

	2025	2024
	£	£
Market value at 1 January	267,221	221,863
Transfer from St David's on union	-	42,863
Sold during the year	-	-
Gain /(loss) on revaluation	7,973	2,495
Market value at 31 December	275,194	267,221
Investments at cost	292,581	292,581
The following investments are held:		
Church of Scotland Investors Trust Income Fund	275,194	267,221

12. Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	5,899	3,234
Other	-	-
	5,899	3,234

13. Creditors falling due within one year

	2025	2024
	£	£
Accruals	-	-
	-	-

14. Movement in Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Gain/(Loss) on Manse/ Investments	Transfers	At 31 December 2025
	£	£	£	£	£	£
Restricted funds						
Benevolent Fund	1,619	447	-	-	-	2,066
Pastoral Assistant Fund	7,997	-	-	-	-	7,997
Flower Fund	508	-	(78)	-	-	430
Audio Visual Fund	1,786	-	-	-	-	1,786
Library Fund	225	-	-	-	-	225
Choir Fund	531	300	-	-	-	831
Organ Fund	2,105	-	-	-	-	2,105
Printing & Publication Fund	75	-	-	-	-	75
Youth Development Fund	8,365	2,471	(1,621)	-	-	9,215
Elderly Care Fund	1,305	-	(428)	-	-	877
Windows Old Hall Fund	1,192	-	-	-	-	1,192
	25,708	3,218	(2,127)	-	-	26,799
Unrestricted funds						
Fixed Assets Fund	550,000	9,834	(83,975)	-	(475,859)	-
Investments Fund	267,221	-	-	7,973	-	275,194
Refurbishment Fund	-	1,314	-	-	475,859	477,173
Fabric Fund	371	-	-	-	-	371
Reserve Fund	47,972	-	-	-	-	47,972
Youth Worker Fund	-	-	-	-	-	-
Individual Assistance Fund	6,599	-	-	-	-	6,599
Events Fund	551	1,665	(318)	-	-	1,899
Sunday School Impact Fund	768	-	(263)	-	-	505
General Fund	27,812	188,728	(215,249)	-	-	1,291
	901,294	201,541	(299,804)	7,973	-	811,004
Total funds	927,002	204,759	(301,931)	7,973	-	837,803

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

Analysis for Previous year	At 1 January 2024	Incoming Resources	Outgoing Resources	Gain/(Loss) on Manse/ Investments	Transfers	At 31 December 2024
	£	£	£	£	£	£
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*
	13,172	*14,256*	*(1,720)*	-	-	*25,708*
Unrestricted funds						
Fixed Assets Fund	*550,000*	-	-	-	-	*550,000*
Investments Fund	*221,863*	*42,863*	-	*2,495*	-	*267,221*
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	*47,223*	*145,990*	*(165,401)*	-	-	*27,812*
	876,284	*190,121*	*(167,606)*	*2,495*	-	*901,294*
Total funds	*889,456*	*204,377*	*(169,326)*	*2,495*	-	*927,002*

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.

Purposes of Designated Funds

Refurbishment Fund: The Trustees have set up this fund to cover the costs of refurbishment work to Church Buildings.

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.

15. Analysis of Net Assets Among Funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	-	275,194	-	275,194
Current Assets	1,291	534,519	26,799	562,609
Current Liabilities	-	-	-	-
Net assets at 31 December 2025	1,291	809,713	26,799	837,803

Previous year	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed Assets	-	550,000	-	550,000
Investments	-	267,221	-	267,221
Current Assets	27,812	56,261	25,708	109,781
Current Liabilities	-	-	-	-
Net assets at 31 December 2024	27,812	873,482	25,708	927,002

16. Collections for Third Parties

	2025	2024
	£	£
Christian Aid	1,226	1,365
Lodging House Mission	300	737
Erskine Hospital	347	356
Beatson	785	931
DRC	795	-
Scotlands Churches Trust	200	-
Open Doors	345	-
Blythswood Care	85	-
Comfort International	72	-
Crossreach	350	-
Waverley Care	434	-
McMillan Cancer Care	485	-
Tear Fund	339	-
	5,763	3,389

Glasgow: Knightswood Anniesland Trinity Church of Scotland
Year ended 31 December 2025

Appendix

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

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	598,360	598,360
Market Value of Balances at 31 December	624,522	621,062
REVENUE ACCOUNT		
Credit Balances held at 31 December	75,464	54,580
TEMPORARY ACCOUNT		
Credit Balance at 31 December	(9,450)	-