The Church of Scotland Knightswood Anniesland Trinity Church

Receipts and Payments Accounts

For Year Ended 31 December 2023

Congregation No: 161067

Charity No: SCO15579

Knightswood Anniesland Trinity Church

Church Details and Professional Advisers Year to 31 December 2023

The trustees present the annual report and accounts for Knightswood Anniesland Trinity Church, Glasgow, for the year ended 31 December 2023

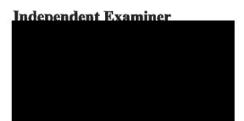
Reference and Administrative Information

Charity Name: Knightswood Anniesland Trinity Church of Scotland, Glasgow

Charity Registration Number: SC015579 Congregation Reference Number: 161067



Bankers Bank of Scotland 836 Crow Road Glasgow G13 IET



Knightswood Anniesland Trinity Church of Scotland, Glasgow

Trustees Annual Report Year to 31st December 2023

Structure, Governance and Management

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

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

Objectives and Activities

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

Achievements and Performance

Worship in the name of the Father, Son and Holy Spirit, is at the heart of our church family, and in the year of 2023, we have sought to keep worship and our expression of devotion to our Lord Jesus Christ at the centre of our identity. In 2023, we were working with "Designed To Succeed" and hoped to have a decision regarding which of our buildings we might be keeping. Sadly, this proved not to be the case, and we have found this disappointing and divisive. In the middle of this, we have striven to keep lines of communication open, and to be focussed on building up the people of God.

2023 has been the second year of the newly formed church Knightswood Anniesland Trinity church, composed of the former Knightswood St Margaret's church and former Temple Anniesland church. It has been challenging to bring together two former congregations as well as working more closely in our parish grouping with St David's Knightswood church, as we prepare for union with them in October 2024. We have had a number of joint parish grouping events, including a joint Souper Sunday event in the St Margaret's building in the autumn of the year.

As KAT church, we have sought to worship together each Sunday at 11am, one month in one building, and the alternate month in the other building. This has meant a major rethink of traditions, teams and routines, which has been unsettling. It has been good to worship together however, and to strengthen friendships.

After reports and presentations were given by Designed To Succeed In March, about the development opportunities in the Anniesland and St Margaret's building to enable mission, a Presbytery vote was taken on this

issue, as outlined in the basis of union. However it became apparent, that though no one's fault, that the voting procedure in the Knightswood Anniesland Trinity church was not robust, and so the vote was not valid, and Presbytery apologised for this. Initially it was thought that the vote might be rerun, but because of the time line and the tensions amongst the congregations, the parish grouping council decided to ask Presbytery for arbitrators to make the building decisions for us. A "scheme of delegation" was set up by Presbytery, in consultation with the Principal clerk of the General Assembly of the Church of Scotland - three people with relevant skill sets, to make a missional decision about which building/ buildings might be the right configuration for the future. The decisions will be relayed to the congregations in April 2024, and then will be brought to the May Presbytery meeting. The nature of all that took place brought about frustration and bad feeling, and has been a setback in trust and in our working together. We have encouraged people to talk though how they feel, but in a constructive and kindly manner.

We have continued to offer people zoom options for Sunday worship, and our website and facebook pages offer up to date reflections and local and national information about the life of the church.

In worship, we have been delighted that our church choir has continued under the leadership of Christine Furnish and has gained some new members. I have appreciated being willing to act as church officer in both buildings, and for his consistency and willingness to help out where-ever possible. I am indebted to or co-ordinating the tea and coffee teams on a Thursday morning at the service.
the team have done a fantastic job in enabling this to flourish with a number of themed occasions, and inviting new people along. The Friday Annie's café in the Anniesland building has also restarted, ably led by and this has also been a good place for people to come along and sing, line dance and craft. In 2023, our studen
The year has been characterised by community concerts, the first being in March, where all the church and community organisations in both Knightswood Anniesland buildings, were invited to participate. This lead to a very enthusiastic and well attended concert, where people - children and adults of all ages showcased their skills and talents. There was an additional concert in October, co-ordinated by people involved with Crossrock, and in memory of the late the people involved with Crossrock, and in the people from the past and present, and a Programme of music, poetry and story was designed round the theme of the Four Seasons' to honout the late. Over £ 500 was raised for "3 D Drumchapel".
We have also run a joint Alpha course with St David's, and a number of Retreats, especially one with author of "Sensible Shoes."
I had to take some time off in the autumn during the final illness and death of my mum. I am very grateful to have two session clerks, both of whom have worked tirelessly and supportively over the last year. has been a wise guide, with a great sense of humour, and been particularly helpful with minutes and procedures. as also been immensely supportive, with both a number of administrative tasks, and organised a number of church events to bring people together, which have been very successful, especially the Christmas fair and Community Christmas service.
our family and youth worker has worked patiently and steadily through the practical challenges of hosting Sunday club and Messy church in two different buildings. This has been very demanding, and yet she has managed everything with great grace. She has always gone the extra mile. Our number of families have fluctuated a bit, but it has been a particular blessing to have a three day holiday club in 2023, and to reach out to new families. The has also been instrumental in her role as Communications team co-ordinator, in getting our new office systems running, and we have two volunteers to help, which has been greatly encouraging, and is helping us get out administration a bit smoother, and everything backed up on the cloud.
We have sought to rebuild our teams in this second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress. I am particularly indebted to get the second year, but it is still a work in progress.

In 2023, we are still missing a number of people who have been unsure of returning after the pandemic, even now. There have been a considerable number of deaths both in the church family and the parish, and we pray for all those affected and for those who are bereaved. We held an evening service at the end of November for those who experienced loss, and offered hospitality afterwards.

We have been delighted to have our youth organisations join us in worship at Remembrance and at Christmas, and for all their support at the Christmas fair. It has been great to have all our Christmas services, coffee mornings and celebratory activities in the Advent season, especially our Christingle, Watchnight and Christmas day services, which offer opportunity for the people in the parish to come along. We have been working again with our local schools, both Primary and secondary schools. There have been weekly services at Oakbridge led by and monthly services at Castlebank Avenue and Dundas court, as well as seeking to keep in touch with Phoenix. We have raised awareness and been fundraising for Blythswood, Tear Fund and Christian Aid, Comfort International, and also supported CSW and other local charities.

There are so many who have helped many supporting each other through pastoral care and prayer. I am very grateful to all letting requests and arrangements. My thanks the for their ongoing ministry of flowers, which is so meaningful to so many maner has resigned as flower convener, after a period of ill health, and we miss her. I am grateful for and the magazine team who have kept the congregation informed with regular magazines and information. It has been an unsettling period not having answers regarding the shape of the future, and we pray for a specific way forward which will enable a healthy Christian witness in this area in the years to come.

It has been encouraging to see new teams form, and friendships deepen over the last years So much has been achieved. However we need to build on this, to bring people back, to consolidate our teams, and reach out more intentionally into the community to share the good news of our faith with others.

We remember the words of Peter, when he sees Jesus walking on water "Lord if it's you, tell me to walk on the water. "Come" Jesus said.

Matthew 14: 27-28

Peter took his eyes off Jesus, and began to sink amongst the waves, and Jesus immediately caught him by the hand. Just now, God seems to be asking us to get out of the boat, where things were safe and familiar, and to take risks, and to try and new more missional ways forward. May we have courage to take that next step, even in the midst of uncertainty, and to take a leap of faith, for the sake of the congregation and the community, and so we may follow Christ's call.

Financial Review

The charity is still paying for the upkeep of 2 buildings and at the same time we have lost some members. This is having a negative impact on our finances. This year we required to pay for an architect to draw up provisional plans for both buildings to ensure that when a decision is made regarding the buildings, plans are in place to apply for planning permission etc to enable us to move forward.

Offerings for 2023 were down by 7% but rental from hall letting was up by 20% to £21424. Coffee mornings, fellowship after Sunday services, fairs etc were held throughout the year and so this was another stream of income. Other charities also benefitted considerably from this source in addition to benefitting from retiral collections after communion services.

Income from funerals was down to £1300 during 2023.

Gift Aid continues to be an important source of income for us. Including GASDS, the charity was able to claim£13561.32 and it is anticipated that in January 2024 £4727.75 from the fourth quarter will be received.

The charity continues to benefit from its investment in the Church of Scotland Investors' Trust Income Fund which brought in £10,121.50 in dividends and the market value rose to £221,863.

The Trustees are aware that money will require to be drawn down from investments in COSIT to enable whichever building is chosen to be brought up to standard to make it fit for purpose for the future.

The charity is fortunate to have both capital and revenue funds available which are held by the Church of Scotland General Trustees on our behalf (see Appendix) to enable us to carry out the necessary work. We also have sufficient funds with COSIT to satisfy our reserves policy.

The Trustees are satisfied with the financial position of the church at the start of 2024.

Reserves Policy

The Trustees have considered the reserves required and have taken into account their current and future liabilities to the extent that they are foreseeable. It is the Trustees' policy to hold reserves of at least six months expenditure approximately including designated funds. At the year end the church held unrestricted funds of £99,488 of which £6,599 had been designated for the Individual Assistance Fund and £2,205 for the Youth Worker Fund, as well as the invested capital in the Church of Scotland Investment Trust Income Fund which is designated to the General Fund. The Trustees will keep these reserves under review during the year but are currently satisfied that the charity's reserve policy is being met. At the year end the charity also held £13,175 of restricted funds which have been provided for the purposes specified in Note 2 to the accounts.

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,

Session Clerk

Date 20/03/2024

Glasgow: Knightswood Anniesland Trinity Church of Scotland sco15579

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

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed]

- 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
 of the 2006 Accounts Regulations (as amended) have not been met, or
- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:
Address:

Date: 21 March 2024

Glasgow: Knightswood Anniesland Trinity Church of Scotland Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted	Restricted	Endowment			
	Funds	Funds	Funds	Total	Total	
	2023	2023	2023	2023	2022	
Note	£	£	£	£	£	
Receipts						
Donations	3 90,641	744	-	91,385	98,873	
Legacies	-	-	-	-	-	
Activities for Generating Funds	6,015	-	-	6,015	5,453	
Bank & Deposit Interest	1,834	-	-	1,834	10	
Investment Income	10,122	-	-	10,122	8,603	
Hall lets	21,424	-	-	21,424	17,805	
Grants	-	-	-	-	-	
Drawn down from General Trustee Other Receipts -	s -	-	-	-	-	
Knightswood St Margaret's	_	_	-	-	18,098	
	130,036	744	-	130,780	148,842	
Assets and Investments						
Sale of fixed assets	-	-	-	-	-	
Sale of Investments				-	-	
Total Receipts	130,036	744	-	130,780	148,842	
Payments						
Cost of Generating Funds	4 199	~	-	199	245	
Charitable Activities	4 136,254	1,567	-	137,821	147,930	
Governance Costs	4 350	-	_	350	300	
	136,803	1,567	-	138,370	148,475	
Assets & Investments	4 -	-	-	-	-	
Total Payments	136,803	1,567	Not The sale and a shift disc and all the periods	138,370	148,475	
Excess of Receipts over Payments						
for the year before transfers	(6,767)	(823)	-	(7,590)	367	
Transfers	2 -	-	-	_	-	
Excess of Receipts over Payments	(6,767)	(823)		(7,590)	367	

Glasgow: Knightswood Anniesland Trinity Church of Scotland Statement of Balances At 31 December 2023

		Unrestricted Funds	Restricted i	Endowment Funds	Total	Total
		2023	2023	2023	2023	2022
	Note	£	£	£	£	£
Bank and Deposit Balances Bank and deposit balances brought forward		108,022	13,995	-	122,017	121,650
Movement in year: Excess of Receipts over						
Payments		(6,767)	(823)	-	(7,590)	367
Bank and deposit balances carried forward	2	101,255	13,172	_	114,427	122,017
		Market and the second of the s		The second secon		
Investments at market valu	_					
(cost - £250,104)	7	221,863	-	~	221,863	213,766
				Propher and payment in the second		
Assets						
Gift Aid Receivable		3,166			3,166	3,621
ti-Lillai		====	100000			
Liabilities Accruals		_	_	_	_	1,092
ned dais			_		-	1,032

The accounts were approved by the Trustees on 20 March 2024 and signed on their behalf by:



for the year ended 31 December 2023

1 Basis of Accounting

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

2 Movement in Funds

. Wovement in runus	At 1 Jan				At 31 Dec
	2023	Receipts	Payments	Transfers	2023
	£	£	£	£	£
Unrestricted funds					
Fabric Fund	371	•	-	-	371
Reserve Fund	47,972	-	-	-	47,972
Youth Worker Fund	13,905	-	(11,700)	-	2,205
Individual Assistance Fund	6,599	-	-	-	6,599
Events Fund	51	-	-	-	51
General Fund	39,124	130,036	(125,103)	_	44,057
	108,022	130,036	(136,803)	-	101,255
Restricted funds		,	managama ang menden nen serberang arawa Ari		
Benevolent Fund	1,211	-	-	-	1,211
Flower Fund	430	50	(61)	-	419
Audio Visual Fund	1,786	-	-	-	1,786
Guild	-				-
Library Fund	225				225
Choir Fund	531				531
Printing & Publication Fund	75				75
Youth Development Fund	7,240	694	(1,506)	-	6,428
Elderly Care Fund	1,305	-		-	1,305
Windows Old Hall Fund	1,192	-	-	-	1,192
			-	-	
	13,995	744	(1,567)	5 - 6	13,172
Endowment funds					
None	-	-	-	-	-
				market are secured over security security.	-
Total Funds	122,017	130,780	(138,370)	-	114,427

for the year ended 31 December 2023

2 Movement in Funds (contd)

Purpose of Funds

Designated funds

Fabric Fund: The trustees have set aside funds for the maintenance of the church property.

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

Restricted funds

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

The Guild: This fund comprises the transactions undertaken by The Guild.

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

Choir Fund: A fund to provide music to enhance services

Printing & Publications Fund: This is a fund set up to cover the costs of the church publications Youth Development Fund: This is the operational fund of the youth development team and it is to assist the youth of the church.

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

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

3 Analysis of Donations

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
	£	£	£	£	£
Offerings	9,881	-	-	9,881	11,552
Gift Aid Donations	50,387	-	-	50,387	53,307
Tax Recovered on Gift Aid Dons.	13,561	~	-	13,561	16,436
Ordinary Offerings (Open plate)	6,155	_	-	6,155	6,740
Other Offerings, Donations, etc	10,657	744	-	11,401	10,838
	90,641	744	-	91,385	98,873

for the year ended 31 December 2023

4 Analysis of Payments

Ur	restricted Funds 2023 £	Restricted Funds 2023	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cost of Generating funds					
Offering envelopes	199		-	199	245
Charitable Activities					
Ministries & Mission Contribution	63,528	-	-	63,528	71,731
Presbytery Dues	3,722	-	_	3,722	3,636
Minister's Expenses	1,440	-	-	1,440	1,440
Council Tax	3,755	-	-	3,755	3,583
Pulpit Supply	870	-	-	870	280
Other Salary Costs	24,622		-	24,622	18,716
Fabric Repairs & Maintenance	4,592	-	-	4,592	12,893
Water & Insurance	9,136	-	-	9,136	8,530
Heating and lighting	11,832	-	-	11,832	11,139
Church Office Expenses	2,292	-	-	2,292	4,017
Outreach	329	110	-	439	599
Broadband	1,326			1,326	5,049
Transport	-			-	1,695
Other expenses	8,810	1,457		10,267	4,622
	136,254	1,567	_	137,821	147,930
Governance Costs					
Independent Examiner's Fee	350	-	-	350	300
Purchase of Investments	_	_		_	-
Purchase of Fixed Assets	_	-	_	-	_
Assets & Investments	-	-	-	-	-
Total	136,803	1,567	-	138,370	148,475

5 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses of £5,195 (202-£5,023) in respect of council tax, travel and sundry expenses. a trustee, received £11,700 (2022 - £11,530) for her services as Family and Youth Worker. £3,208 (2022 - £3,208) for her services as organist.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £30,135 and the maximum stipend (in the fifth and subsequent years) was £37,032.

for the year ended 31 December 2023

7	Investments					
		Market		G	ain/(Loss)	Market
		Value at			on	Value at
		1 Jan	Purchases	Disposals Re	evaluation	3l Dec
		2023				2023
		£	£	£	£	£
	COSIT Income Fund	213,766	-		8,097	221,863
	Held in respect of:					
	Unrestricted Funds					
	General Fund	213,766		-	8,097	221,863
			* 			
8	Collections for Third Parties					
					2023	2022
					£	£
	Christian Aid				997	1,168
	Lodging House Mission					5 7 3
	Erskine Hospital				365	503
	Crossreach					236
	Ukraine					1,438
	Duke of Edinburgh Scheme					269
	Tearfund					370
	St Margaret's Hospice					145
	Toilet Twinning					140
	Glasgow Open Doors					66
	Storehouse Foodbank					427
	Pakistan Flood Victims					534
	Action for Children					1,150
	Princes Trust					269
	Comfort International				731	
	Beatson				1240	
	The Prince & Princess of Wales Hospi	ce			278	
	CSW				219	
	Teenage Cancer				380	
	Glasgow City Mission				263	
	Church House				174	
	Richmond Hope				1042	-
					5,689	7,288
						Programme of the Progra