REGISTERED COMPANY NUMBER: SC825588 (Scotland)
REGISTERED CHARITY NUMBER: SC054050

Report of the Trustees and

Unaudited Financial Statements

For The Period 11 October 2024 to 31 October 2025

for

Trinity Church Glasgow Limited

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Contents of the Financial Statements
For The Period 11 October 2024 to 31 October 2025

Trinity Church Glasgow Limited

Report of the Trustees
For The Period 11 October 2024 to 31 October 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 11 October 2024 to 31 October 2025. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 11 October 2024.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Trinity Church exists to advance the Christian faith in accordance with the teachings of the Bible. The Church's objectives are to proclaim the gospel of Jesus Christ, provide regular public worship, promote Christian discipleship and pastoral care, and serve the local community through outreach and practical support. In pursuing these aims, Trinity Church seeks to provide teaching, fellowship, and structured ministries for men, women, and young people, contributing to the spiritual and social wellbeing of those within the congregation and the wider community.

Significant activities

During the year, the charity has undertaken a range of activities in furtherance of its mission to advance the Christian faith and support its congregation and wider community.
The church has continued to meet regularly for public worship, holding weekly Sunday services which provide teaching, prayer and fellowship for attendees. In addition, midweek Bible study gatherings have been held on Wednesdays to support deeper engagement with scripture and spiritual growth.
To facilitate these activities, the charity has hired the Guide Hall as a regular place of worship. Accommodation has also been rented for the minister and their family to enable the effective carrying out of pastoral and leadership responsibilities.
The leadership structure of the church has been strengthened through the appointment of two congregational elders, who work alongside the minister in providing spiritual oversight, guidance and support to members of the church.
The church has continued to welcome individuals into formal membership through membership services, reflecting growth and commitment within the congregation. Ongoing pastoral care has been provided through regular meetings with individuals, offering support, encouragement and guidance.
In line with its mission objectives, the charity has also raised funds to support external mission work, specifically contributing to initiatives led by Visionway India.
These activities collectively support the charity's purpose of promoting the Christian faith, nurturing its members, and contributing to mission work both locally and internationally.

FINANCIAL REVIEW

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 October 2025 is £32,005. This is sufficient to cover half a year of operating expenditure.

FUTURE PLANS

Looking ahead, the Church intends to secure a permanent place of worship which will also serve as a community hub. This will enable the expansion of outreach activities, discipleship programmes, youth work, and dedicated men's and women's ministries. The Trustees plan to undertake appropriate fundraising in order to place the Church in a position to enter into a long-term lease or, if feasible, purchase suitable premises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC825588 (Scotland)

Registered Charity number

SC054050

Trinity Church Glasgow Limited

Report of the Trustees
For The Period 11 October 2024 to 31 October 2025

Registered office
8 Coltmuir Drive
Bishopbriggs
Glasgow
G64 2SU

Trustees
Rev Dr W J U Philip Director (appointed 31.10.24)
J R R Macleod Director (appointed 27.1.25)
Rev. G Brotherson Director (appointed 27.1.25)
R J Henry Director (appointed 31.10.24)

Independent Examiner
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Approved by order of the board of trustees on ....5th June 2026.... and signed on its behalf by:

JMacleod
....
J R R Macleod - Trustee

**Independent Examiner's Report to the Trustees of
Trinity Church Glasgow Limited**

I report on the accounts for the period 11 October 2024 to 31 October 2025 set out on pages four to eight.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Donnelly CA
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: ....

Trinity Church Glasgow Limited

Statement of Financial Activities
For The Period 11 October 2024 to 31 October 2025

	Notes	Unrestricte funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		**88,066**
Charitable activities		
Charitable		**(9,870)**
Other income		**30**
Total		**78,226**
EXPENDITURE ON		
Charitable activities		
Charitable		**46,221**
NET INCOME		**32,005**
TOTAL FUNDS CARRIED FORWARD		**32,005**

The notes form part of these financial statements

Trinity Church Glasgow Limited

Balance Sheet
31 October 2025

	Notes	Unrestricte funds £
FIXED ASSETS		
Tangible assets	4	**926**
CURRENT ASSETS		
Debtors	5	**1,208**
Cash at bank		**38,364**
		39,572
CREDITORS		
Amounts falling due within one year	6	**(8,493)**
NET CURRENT ASSETS		**31,079**
TOTAL ASSETS LESS CURRENT LIABILITIES		**32,005**
NET ASSETS		**32,005**
FUNDS	7	
Unrestricted funds		**32,005**
TOTAL FUNDS		**32,005**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....5th June 2026........... and were signed on its behalf by:

JMacleod
....
J R R Macleod - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	**232**

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 October 2025, two trustees received remuneration and benefits totalling £22,689.

Trustees' expenses

For the year ended 31 October 2025 two trustees were reimbursed expenses totalling £11,182.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	**1,158**
DEPRECIATION	
Charge for year	**232**
NET BOOK VALUE	
At 31 October 2025	**926**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Prepayments	**1,208**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	**57**
Social security and other taxes	**597**
Other creditors	**745**
Accrued expenses	**7,094**
	8,493

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.10.25 £
Unrestricted funds		
General fund	**31,878**	**31,878**
Fixed assets	**927**	**927**
Mission fund	**(800)**	**(800)**
	32,005	**32,005**
TOTAL FUNDS	**32,005**	**32,005**

continued...

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**67,997**	**(36,119)**	**31,878**
Fixed assets	**1,159**	**(232)**	**927**
Mission fund	**9,070**	**(9,870)**	**(800)**
	78,226	**(46,221)**	**32,005**
TOTAL FUNDS	**78,226**	**(46,221)**	**32,005**

8. RELATED PARTY DISCLOSURES

During the year, the charity received funds totalling £38,000 from the Epaphras Trust. No restrictions have been placed on the use of these funds but both entities share a common trustee.

Trinity Church Glasgow Limited

Detailed Statement of Financial Activities
For The Period 11 October 2024 to 31 October 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	**78,000**
Gift aid	**10,066**
	88,066
Charitable activities	
Donations	**(9,870)**
Other income	
Other income	**30**
Total incoming resources	**78,226**
EXPENDITURE	
Charitable activities	
Wages	**22,358**
Catering costs	**268**
External partners	**1,020**
Computer costs	**848**
Postage and stationery	**142**
Rates and water	**3,106**
Sundries	**826**
Rent	**12,748**
Training	**90**
Subscriptions	**132**
Travel	**754**
Youth work	**100**
Presentation costs	**973**
	43,365
Support costs	
Other	
Computer equipment	**232**
Governance costs	
Accountancy fees	**2,624**
Total resources expended	**46,221**
Net income	**32,005**

This page does not form part of the statutory financial statements