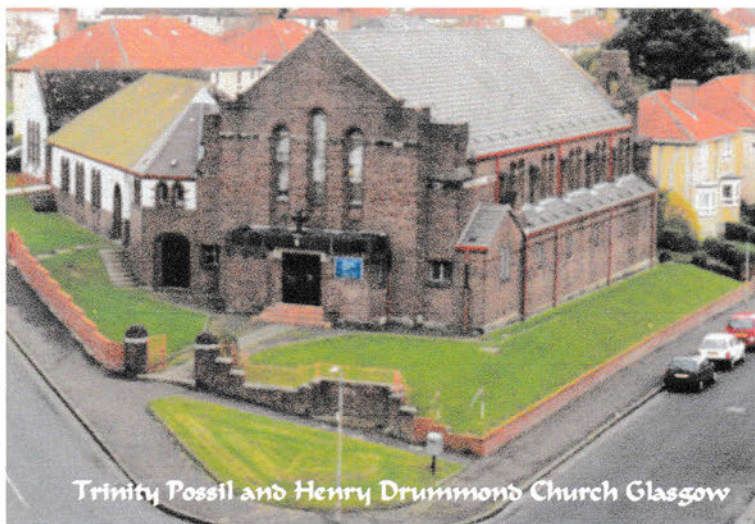


**Trinity Possil  
&  
Henry Drummond  
Church of Scotland, Glasgow**



**Trustees' Annual Report  
and Statement of Accounts**

**2024**

**CONG. NUMBER 161039  
CHARITY NUMBER SC009578**

**Trustees' Annual Report for Year Ended 31 December 2024**

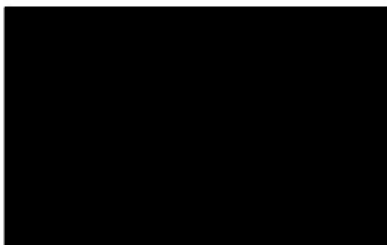
**Reference and Administrative Information**

**Charity Name:** Trinity Possil and Henry Drummond Church of Scotland, Glasgow

**Charity Registration Number:** SC009578

**Congregational Reference No.** 161039

**Contact Address**



**Trustees:**

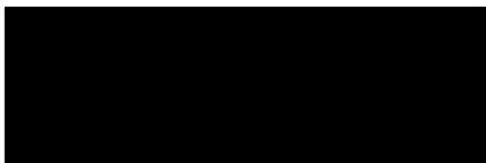
**Kirk Session and Congregational Board**



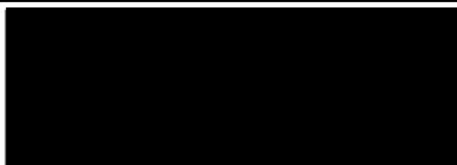
**Congregational Board**



**Church Treasurer**  
**Session Clerk**  
**Minister**



**Independent Examiner**



**Bankers:**

Royal Bank of Scotland  
116 Cowgate  
Kirkintilloch  
G66 1JX

Bank of Scotland  
191 Kirkintilloch Road  
Bishopbriggs  
G64 2LS

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the church.

The minister is elected by the congregation and inducted by the Presbytery and is a member of the Kirk Session and Congregational Board.

Board members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister, who is elected by the Congregation and inducted by the Presbytery, and meets around six times in a year.

The Kirk Session, which meets four times a year, is responsible for the spiritual affairs of 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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Other Activities

Sunday Morning worship	11.00 a.m.
Sunday Evening worship	6.30 p.m.
Sunday Club and Bible Class	11.00 a.m.
Woman's Hour	Meets one Tuesday each month
Prayer meeting/bible study	Meets Wednesdays (one week off each month September to June).
Elders' prayer meeting	Meets Saturdays September to June (8.30-9.30 a.m.)
Christianity Explored	Meets according to demand

The church halls are also made available for local and national elections, a missionary society annual meetings and other approved activities.



## **Year Ended 31 December 2024**

### **Achievements and Performance**

The congregation has 43 members, most of whom are aged and retired. Very few members are in full time employment. However, we have around 17 adherents who regularly attend forenoon and evening services. Despite the small numbers and the limited means of many members the costs of ministry, fabric and congregational dues were met during the year but a deficit resulted. There is also a high level of donations forwarded to external charities and other causes.

### **Financial Review**

The deficit for the year was £1,264 This resulted from both a drop in income and increases in expenditure. The only substantial, exceptional, item of expenditure was an architect's fee of £1,530, being drawings for the projected disabled toilet.

The only item of investment income received was from the Nisbet Trust. All fund details are shown on pages 8 and 11 of the accounts.

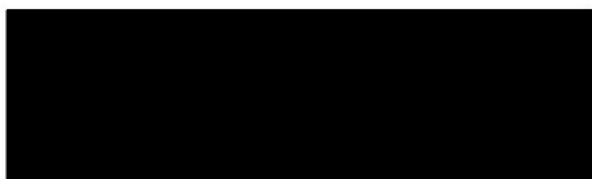
The Kirk Session and Congregational Board remain committed to maintaining the fabric of the church sanctuary.

The congregation's reserves represent around twelve months of turnover and are held to cover cash flow during the year.

### **Statement of Trustees' Responsibilities**

Members of the Kirk Session and Congregational Board must prepare financial statements which give sufficient detail in order to enable an appreciation of the transactions of the Church during the financial year. These members are also responsible for maintaining proper accounting records which, on request, must reflect the financial position of the Church at that time. This is done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for the safeguarding of 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     March 2025**

**Trinity Possil and Henry Drummond Church of Scotland**  
**SC009578**

**Report of the Independent Examiner to the Trustees of Trinity Possil and Henry Drummond Church, Glasgow**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out in pages 6 to 11.

**Respective Responsibilities of trustees and examiner**

The Charity 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.

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**

My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a ) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

**Independent Examiner**

**Date February 2025**

# CHURCH OF SCOTLAND

## TRINITY POSSIL AND HENRY DRUMMOND CHURCH

### Receipts and Payments Account For the Year Ended 31 December 2024

#### Note

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Donations	1	51,843.62	520.00	0.00	52,363.62	54,234.26
Investment income		0.00	0.00	263.40	263.40	224.00
		<b>51,843.62</b>	<b>520.00</b>	<b>263.40</b>	<b>52,627.02</b>	<b>54,458.26</b>
Grants		0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>		<b>51,843.62</b>	<b>520.00</b>	<b>263.40</b>	<b>52,627.02</b>	<b>54,458.26</b>
Cost of generating funds	2	52,905.54	985.13	0.00	53,890.67	51,126.00
<b>Total Payments</b>		<b>52,905.54</b>	<b>985.13</b>	<b>0.00</b>	<b>53,890.67</b>	<b>51,126.00</b>
Excess of Receipts over Payments for the year		<b>-1,061.92</b>	<b>-465.13</b>	<b>263.40</b>	<b>-1,263.65</b>	<b>3,332.26</b>
Transfers between Funds					0.00	0.00
<b>Deficit for the Year</b>		<b>-1,061.92</b>	<b>-465.13</b>	<b>263.40</b>	<b>-1,263.65</b>	<b>3,332.26</b>

TRINITY POSSIL AND HENRY DRUMMOND PARISH CHURCH  
Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b><u>Bank and Cash</u></b>					
<b><u>Balances</u></b>					
Balances					
Brought forward	44,053.76	6,963.71	3,030.50	54,047.97	50,715.71
<b><u>Movement in year</u></b>					
Surplus/deficit for year after	-1,061.92	-465.13	263.40	-1,263.65	3,332.26
Transfers between Funds					
Investments(Included in	3,030.50	0.00	0.00	3,030.50	3,030.50
balances brought forward)					
<b>Total Funds</b>	<b>3 42,991.84</b>	<b>6,498.58</b>	<b>3,293.90</b>	<b>52,784.32</b>	<b>54,047.97</b>

	_____	Session Clerk	_____
	_____	Date	<u>4 February 2025</u>
	_____	Treasurer	_____
	_____	Date	<u>4 February 2025</u>



### Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses totalling £4,611.03

This consisted of travel expenses (£1,619.70), council tax (£2631.33), and telephone (£360)

During the year [REDACTED] was paid £1,200 for cleaning services.

[REDACTED], has now taken up this service and was paid £100.

[REDACTED] was paid £520 as pianist/organist, which was donated to the Music and Audio Visual fund.

### Movement of Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec. 2024
<b>Endowment Funds</b>					
Nisbet Trust (At cost)	3,030.50	263.40	0.00	-263.40	3,030.50
<b>Restricted Funds</b>					
Major Reps. and Renew Fund	105.99	0.00	0.00	0.00	105.99
Music and Audio Visual Fund	4,784.44	520.00	-768.50	0.00	4,535.94
New Manse Fund	1,245.00	0.00	0.00	0.00	1,245.00
Young Person's Fund	-85.22	0.00	-216.63	0.00	-301.85
Mission Fund Donation	495.50	0.00	0.00	0.00	495.50
War Memorial Fund	194.00	0.00	0.00	0.00	194.00
	<b>6,739.71</b>	<b>520.00</b>	<b>-985.13</b>	<b>0.00</b>	<b>6,274.58</b>
<b>Unrestricted Funds</b>					
Bank of Scotland Current A/C	16,457.66	50,543.62	-52,905.54	0.00	14,095.74
Royal Bank of Scotland Curr. A/C	27,820.10	1,300.00	0.00	263.40	29,383.50
	<b>44,277.76</b>	<b>51,843.62</b>	<b>- 52,905.54</b>	<b>263.40</b>	<b>43,479.24</b>
<b>Total Funds</b>	<b>54,047.97</b>	<b>52,627.02</b>	<b>- 53,890.67</b>	<b>0.00</b>	<b>52,784.32</b>

### Purpose of Endowment Funds

#### **Nisbet Trust**

Part of the trust funds are invested in a designated repairs fund. It has been decided that the remaining (small ) dividends be set aside for repairs purposes (when required).

### Purpose of Restricted Funds

#### **Major Repair and Renewals Fund.**

This fund was set up to meet major repair and renovation costs.

#### **Music and Audiovisual Fund**

This fund was set up to provide for the purchase and repair of musical and audio equipment and associated expenses.

#### **New Manse Fund**

This fund was set up to provide for the purchase of a new manse.

#### **Youth Fund**

This fund has been set up for the purpose of providing children and and young people's Christian education and associated activities.

#### **Mission Fund**

This fund is used for Christian outreach and educational activities.

#### **War Memorial Fund**

This fund was set up to maintain the church war memorial.



# Notes to accounts

1. Donations	2024	2023
<b>Unrestricted Donations</b>	<b>£</b>	<b>£</b>
Freewill Offerings	35,596.95	34,431.70
Ordinary Offerings	2,764.10	3,036.30
Income Tax refunds	9,710.74	9,691.38
General donations	3,651.83	6,136.88
Church and Hall use	80.00	80.00
Wedding & Funeral donations	40.00	200.00
Woman's Hour.	0.00	100.00
	<b>51,843.62</b>	<b>53,676.26</b>
<b>Restricted Donations</b>		
Major Repairs and Renewals Fund	0.00	0.00
Music and audio visual Fund	520.00	540.00
Young Person's Fund	0.00	18.00
Mission Fund Donation	0.00	0.00
	<b>520.00</b>	<b>558.00</b>
	<b>2024</b>	<b>2023</b>
2. Analysis of Payments	<b>£</b>	<b>£</b>
<b>Charitable Activities -Unrestricted</b>		
Giving to Grow	34,017.00	36,308.04
Presbytery dues	3,348.00	1,635.00
Minister's expenses	4,611.03	3,651.43
Pulpit supply	405.00	295.00
Other staffing costs	1,820.00	1,840.00
Fabric repairs and maintenance	1,308.70	1,255.83
Other building costs	5,480.66	4,321.54
Architect-Disabled toilet	1,530.00	0.00
Miscellaneous expenses	385.15	272.55
	<b>52,905.54</b>	<b>49,579.39</b>
<b>Charitable Activities -Restricted</b>		
Major building and equipment costs:	0.00	756.68
Music and audio visual	768.50	628.13
Young Persons fund	216.63	161.8
	<b>985.13</b>	<b>1,546.61</b>

## Notes to accounts

### 3. Analysis of Net Assets between Funds

	General	Designated	Restricted	Endowment	
Investments	0.00	0.00	0.00	3,030.50	3,030.50
Current Assets	43,479.24	6,274.58	0.00	0.00	49,753.82
	<b>43,479.24</b>	<b>6,274.58</b>	<b>0.00</b>	<b>3,030.50</b>	<b>52,784.32</b>

#### Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employee's national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale , which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service was £38,884.

## APPENDIX 1

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

	2024	2023
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	108,527.60	108,527.60
Market Value of Balances held at 31 December	121,314.42	119,054.72
<b><u>REVENUE ACCOUNT</u></b>		
Credit balance at 31 December	96,436.68	86,957.76
<b>TOTAL FUNDS HELD BY GENERAL TRUSTEES AT MARKET VALUE</b>	<b>217,751.10</b>	<b>206,012.48</b>

The balances shown in the Capital Account are held in the Church of Scotland Investors Trust in the Growth and Income Funds.