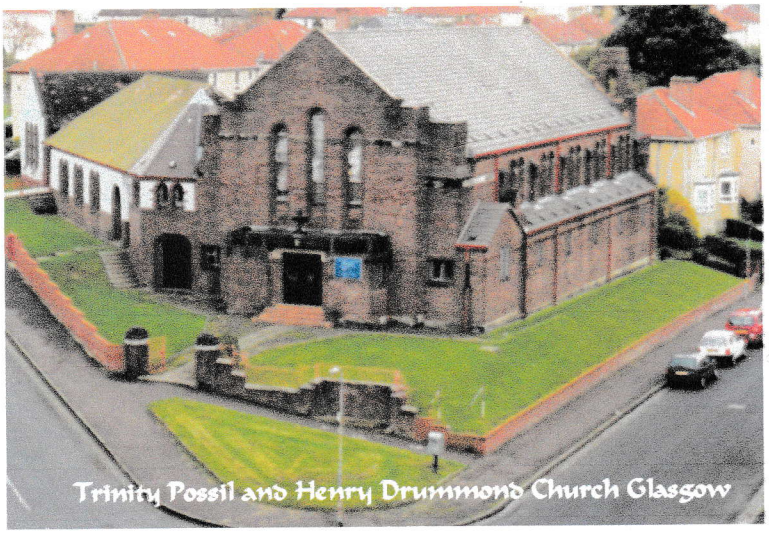
Trinity Possil
&
Henry Drummond
Church of Scotland, Glasgow



Trustees' Annual Report and Statement of Accounts

2025

CONG. NUMBER 161039
CHARITY NUMBER SC009578

Trustees' Annual Report for Year Ended 31 December 2025

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

Mr John Jamieson
Church Treasurer
4 Elm Bank
Bishopbriggs
G64 1TP

Trustees:

Kirk Session and Congregational Board
J Broadfoot
Rev. Dr.R Buckley
J Jamieson
P Kay
Dr. R Brodie

Congregational Board
E Broadfoot
I Whyte
N McKenzie
W Knight

Church Treasurer	Mr John Jamieson
Session Clerk	Mr John Broadfoot
Minister	Rev. Dr. Richard Buckley

Independent Examiner

Mr Peter Kain
11 Dundas Avenue
Torrance
G64 4BD

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.

Achievements and Performance

The congregation has 41 members, most of whom are aged and retired. Very few members are in full time employment. However, we have around 15 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 £10,024 This resulted from both a drop in income and increases in expenditure. High costs were incurred for roof repairs and further architect's and planning fees of £5,267 relating to the projected disabled toilet and relocation of the kitchen.

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 nine 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,

John Broadfoot

John Broadfoot

Session Clerk

Date 15 March **2026**

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 2025 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.

Peter Kain

Independent Examiner

Date 23 March 2026

CHURCH OF SCOTLAND

TRINITY POSSIL AND HENRY DRUMMOND CHURCH

Receipts and Payments Account
For the Year Ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Donations	1	48,601	8,520	-	57,121	52,364
Investment income		-	-	263	263	263
		48,601	**8,520**	**263**	**57,384**	**52,627**
Grants		-	-	-	-	-
Total Receipts		**48,601**	**8,520**	**263**	**57,384**	**53,627**
Cost of generating funds	2	59,101	8,308	-	67,408	53,981
Total Payments		**59,101**	**8,308**	**-**	**67,408**	**53,891**
Excess of Receipts over Payments for the year		**(10,500)**	**212**	**263**	**(10,024)**	**(1,264)**
Transfers between Funds		263	-	(263)	-	-
Deficit for the Year		**(10,236)**	**212**	**-**	**(10,024)**	**(1,264)**

TRINITY POSSIL AND HENRY DRUMMOND PARISH CHURCH
Statement of Balances

At 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Bank and Cash Balances						
Balances Brought forward		43,479	6,275	3,031	52,784	54,048
Movement in year						
Surplus/deficit for year after Transfers between Funds		-10,236	212	0	-10,024	-1,264
Investments(Included in balances brought forward)			0	3,031	3,031	3,031
Total Funds	3	33,243	6,487	3,031	42,760	52,784

Session Clerk
Date 15/3/ 2026

Treasurer
Date 15/3 2026

Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses totalling £3,909.49
This consisted of travel expenses (£720), council tax (£2829.49), and telephone (£360)
During the year Rev. Buckley's grandson Ben Brodie was paid £1,200 for cleaning services.
Another daughter (Mrs Brodie) was paid £520 as pianist/organist, which was donated to the Music and Audio Visual fund.

Movement of Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec. 2025
Endowment Funds					
Nisbet Trust (At cost)	**3,031**	**263**	**-**	**(263)**	**3,031**
Restricted Funds					
Major Reps. and Renew Fund	106	8,000	(8,160)	-	(54)
Music and Audio Visual Fund	4,536	520	-	-	5,056
New Manse Fund	1,245	-	-	-	1,245
Young Person's Fund	(302)	-	(148)	-	(450)
Mission Fund Donation	496	-	-	-	496
War Memorial Fund	194	-	-	-	194
	6,275	**8,520**	**(8,308)**	**-**	**6,487**
Unrestricted Funds					
Bank of Scotland Current A/C	14,096	47,401	(59,101)	5,263	7,659
Royal Bank of Scotland Curr. A/C	29,384	1,200		(5,000)	25,584
	43,479	**48,601**	**(59,101)**	**263**	**33,243**
Total Funds	**52,784**	**57,384**	**(67,409)**	**-**	**42,760**

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	2025	2024
Unrestricted Donations	£	£
Freewill Offerings	31,739	35,597
Ordinary Offerings	2,932	2,764
Income Tax refunds	8,623	9,711
General donations	4,386	3,652
Church and Hall use	800	80
Wedding & Funeral donations	70	40
Woman's Hour.	50	0
	48,601	**51,843.62**
Restricted Donations		
Major Repairs and Renewals Fund	8,000	0.00
Music and audio visual Fund	520	520
Young Person's Fund	0.00	0.00
	8,520	**520**
	2,025	**2024**
2. Analysis of Payments	**£**	**£**
Charitable Activities -Unrestricted		
Giving to Grow	33,194	34,017
Presbytery dues	1,546	3,348
Minister's expenses	3,909	4,611
Pulpit supply	635	405
Other staffing costs	1,720	1,820
Fabric repairs and maintenance	9,672	1,309
Other building costs	6,270	5,481
Miscellaneous expenses	2,153	385
	59,101	**51,376**
Charitable Activities -Restricted		
Major building and equipment costs:	8,160	1,530
Music and audio visual	0	769
Young Persons fund	148	217
	8,308	**2,515**

3. **Analysis of Net Assets between Funds**

	General	Designated	Restricted	Endowment	
Investments	0	0	0	3,031	3,031
Current Assets	33,243	6,487	0	0	39,730
	33,243	**6,487**	**0**	**3,031**	**42,760**

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 £32,433 and the maximum stipend in 5th and subsequent years of service was £39,856.

APPENDIX 1

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	108,527.60	108,527.60
Market Value of Balances held at 31 December	124,092.66	121,314.42
REVENUE ACCOUNT		
Credit balance at 31 December	105,569.41	96,436.68
TOTAL FUNDS HELD BY GENERAL TRUSTEES AT MARKET VALUE	**229,662.07**	**217,751.10**

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

BUDGET FOR THE YEAR ENDED 31 DECEMBER 2026

	Budget 2026 £	Actual 2025 £
INCOME		
Offerings		
Weekly Freewill Offering (Non-Gift Aid)	**3,000**	**3,225**
Gift Aid Donations	**27,000**	**28,514**
Tax Recovered from Gift Aid Donations	**8,000**	**8,623**
Ordinary Offerings (Open Plate)	**2,500**	2,932
Interest and investment income	**263**	263
Other Offerings, Donations, Gift Days , etc.	**2,000**	13,026
	42763	**56,583**
Other Ordinary General Income		
Contributions from Congregational Organisations	0	0
Weddings and Funerals	0	0
Use of Premises	800	800
	800	**800**
Total Ordinary General Income	**43,563**	**57,383**
EXPENDITURE		
Giving to Grow/Ministry and Mission		
National Stipend Fund Allocation	34,320	33,194
Mission and Renewal Fund	0	0
Presbytery Dues	1,560	1,546
	35,880	**34,740**
Local Staffing Costs		
Minister's Expenses	4,000	3,909
Pulpit Supply	600	635
Organist and Cleaner's salaries	1,720	1,720
	6,320	**6,264**
Buildings Costs		
Heating and lighting costs	4,000	3,834
Church insurance	2,500	2,436
	6,500	**6,270**
Other Local Costs		
Other expenses	4,000	20,133
Total Ordinary General Expenditure	**52,700**	**67,407**
Budgeted Surplus/Actual Surplus	**- 9,137**	**- 10,024**