

# St Johns Episcopal Church: Aberdeen

Scotland · Charity number SC000608

## Details

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Known as	The Church of St John the Evangelist Aberdeen
Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1897-04-13
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	St John the Evangelist 16 Crown Terrace Aberdeen AB11 6HD
Website	<a href="http://www.stjohnsaberdeen.co.uk">www.stjohnsaberdeen.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The advancement of religion

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Aberdeen
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£0	£0	-	1
2024-09-30	£100,310	£103,023	-	1
2023-09-30	£568,352	£75,373	-	0
2022-09-30	£143,442	£177,580	-	1
2021-09-30	£65,589	£96,932	-	1

**St Johns Episcopal Church: Aberdeen**

Scotland - Charity number SC000608

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# Accounts

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Charity registration number SC000608 (Scotland)

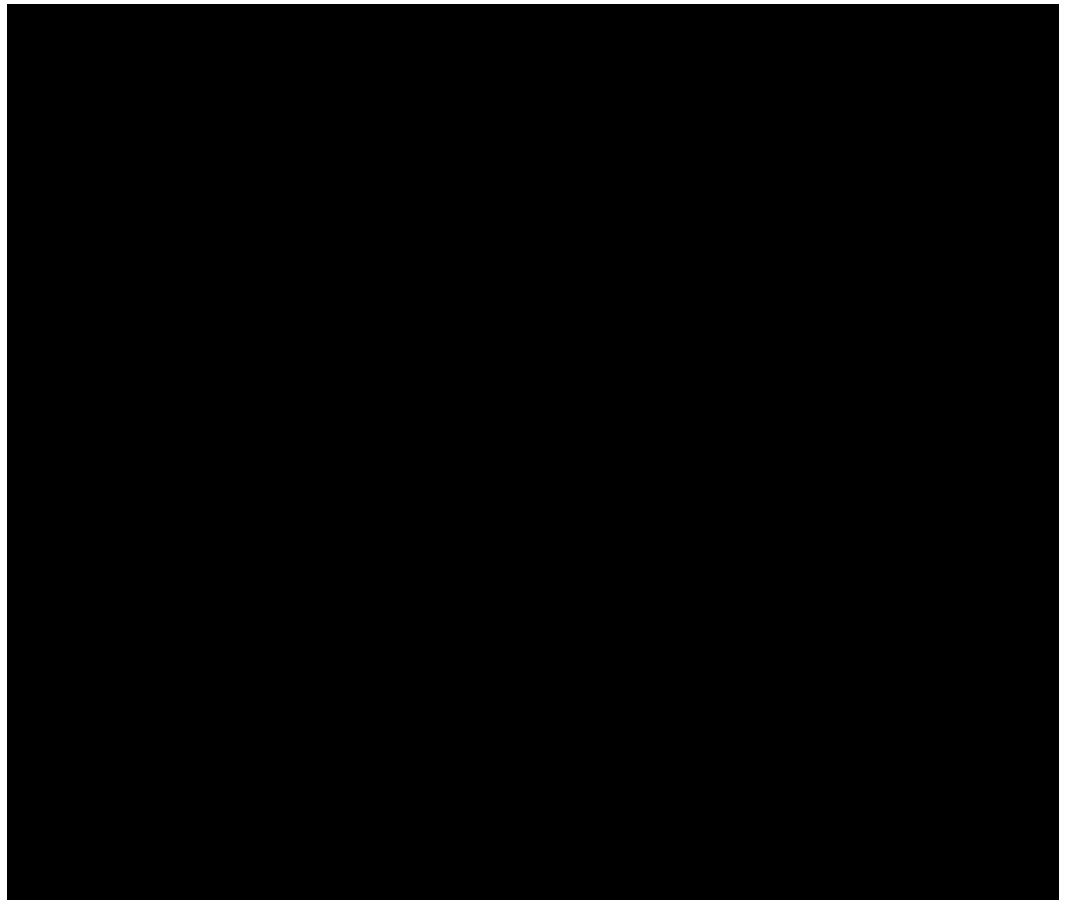
**THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Vestry**

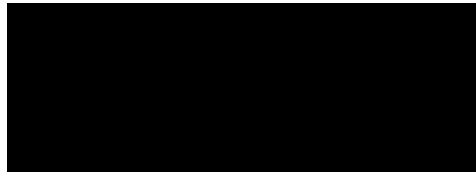


**Ministry Team**

**Charity number  
(Scotland)**

SC000608

**Principal address**



**Independent examiner**

BK Plus Limited  
144 Nethergate  
Dundee  
DD1 4EB  
DD1 4EB

**Bankers**

Bank of Scotland  
39 Albyn Place  
Aberdeen  
AB11 1YN

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# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

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# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## VESTRY'S REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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As the Charity Trustees of the Church of St John the Evangelist, The Vestry presents its report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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 1 January 2019).

#### **Objectives and activities**

The objectives of the Vestry are to advance the mission of Christ in the Church, through worship, charity and fellowship. These objectives are carried out through evangelism and pastoral activities. The principal activities of the Church are public worship, Christian Initiation in baptism and Christian education and the spiritual care of its members and pastoral care of the local community. Donations are made regularly to charitable causes that provide benefits to disadvantaged individuals and communities in Scotland, the rest of the United Kingdom and overseas.

In carrying out its objectives the Vestry depends upon the contribution, both human and material, of many volunteers from the congregation. Activities carried out include contributions preparatory to and during worship, service on sub-committees and through group activities, the maintenance of premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

#### **Achievements and performance**

The Church continued to return to a more normal pattern of services following the end of Covid restrictions. The primary services are offered on Sunday Eucharist and Wednesday Eucharist with Morning Prayer on Friday.

During the year, full Vestry meetings were held regularly. Meetings took place in person, and were chaired by [REDACTED] Rector's Warden).

There has been a continuing, demonstrable commitment to all matters related to oversight and forward planning.

#### **Financial review**

The results of the Financial Year 2023/24 Income and Expenditure shows a decrease due to the sale of the Rectory in the previous year.

Main financial factors during the year:

- Updated accounts package installed.
- Donations remain fairly steady, with direct debit giving having increased, and cash collections having fallen.
- The Church held a successful Autumn Fair.
- LED lighting was installed in the main body of the Church.
- [REDACTED] was ordained priest from September 2024. Costs to be covered by St, James and St. John's in shared Ministry, and the Diocese.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Vestry consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### *Investment policy*

The Vestry remains acutely mindful of the need to explore suitable investment opportunities, whilst exercising caution in so doing, given the current uncertain financial climate around the world as a whole.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## VESTRY'S REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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### **Plans for future periods**

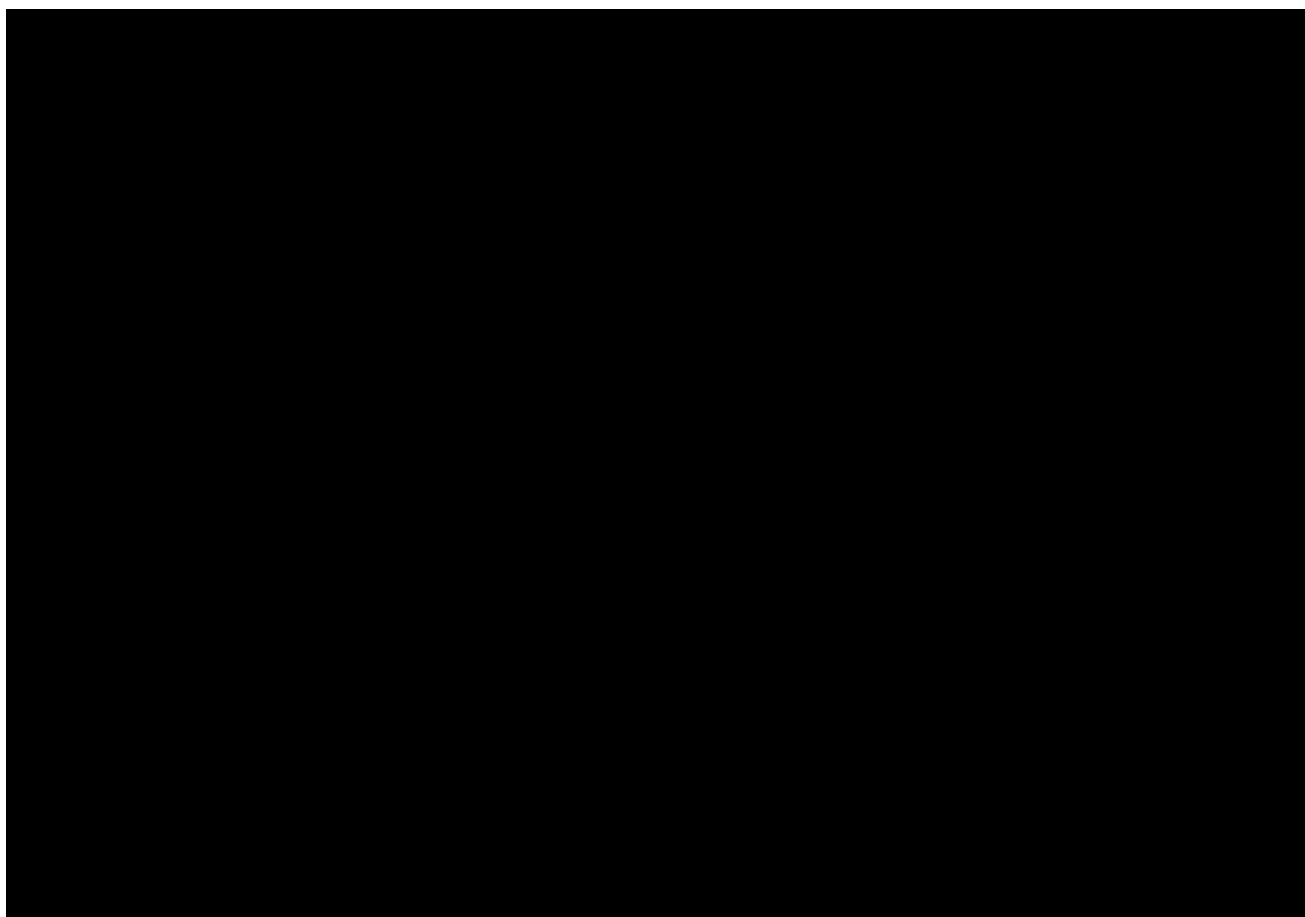
The Vestry will continue to monitor closely the funding available for the day to day running of St. John's. Careful attention will be given to the care and maintenance of the buildings, which are the church, cloister and halls. The ongoing support of the church through congregational giving will be encouraged. Consideration is to be given to investment into The Scottish Episcopal Church Unit Trust Pool.

The Vestry will give careful consideration to all recommendations given in the Quinquennial Report of 2020.

### **Structure, governance and management**

The charity is an unincorporated association, governed by Constitution originally compiled in 1896, revised in July 1980. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the United Diocese of Aberdeen and Orkney in the Scottish Episcopal Church. The Bishop of the United Diocese of Aberdeen and Orkney has pastoral oversight of all congregations within the diocese, and all congregations are subject to Canon Law of the Scottish Episcopal Church. The Vestry plans to adopt the SEC Model Constitution in November 2025.

The Vestry who served during the year and up to the date of signature of the financial statements were:



# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## VESTRY'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### *Recruitment and appointment of trustees*

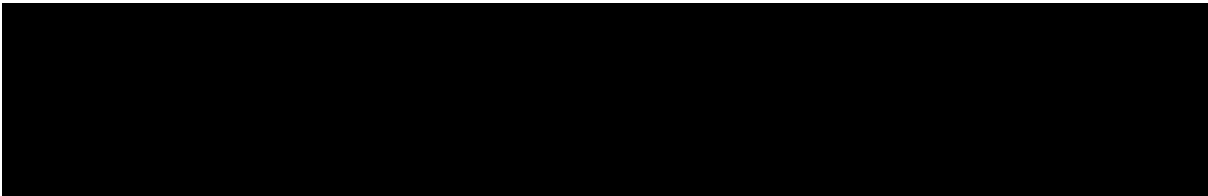
The Vestry consists of The Rector, currently the Bishop of Aberdeen and Orkney, the Treasurer and the Secretary ex officio, and eight members. The members of the Vestry normally hold office for six years on a 2-year rotation and are elected at the Annual General Meeting. The Lay Representative who represents the church at Diocesan Synod is elected annually by the lay members of the congregation at the Annual General Meeting. The People's Warden is elected by the congregation at the Annual General Meeting and holds office for one year. The Rector's Warden is appointed by the Rector and also holds office for one year. The Vestry Secretary and Treasurer are appointed by the Vestry. The Rector is appointed by the Vestry and the Bishop of the diocese.

The Vestry with the Rector have overall responsibility for the temporal affairs of the church which includes general welfare of the membership, finance and human resource management and general maintenance of the Church and Rectory. The Rector with the ministry team is responsible for the spiritual affairs of the church which includes worship, pastoral care, outreach and the effective use of the building.

In addition to attending a short induction session all new Vestry members are provided with a copy of "Guidance" for Charity Trustees' issued by the Office of the Scottish Charity Regulator when appointed. The Vestry reviews on a regular basis the major risks to which the Church is exposed, and systems or procedures have been established to manage those risks.

#### **Statement of Vestry's responsibilities**

The Vestry are responsible for preparing the Vestry's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



18/11/2025

Date: .....

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE VESTRY OF THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

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I report on the financial statements of the charity for the year ended 30 September 2024, which are set out on pages 5 to 15.

#### **Respective responsibilities of Vestry and examiner**

The charity's Vestry are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Vestry consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

#### **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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



**BK Plus Limited**

144 Nethergate

Dundee

DD1 4EB      19/11/2025

Date: .....

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	89,126	7,847	96,973	43,362	13,287	56,649
Charitable activities	4	2,838	-	2,838	2,388	-	2,388
Other trading activities	5	499	-	499	1,700	-	1,700
Investments	6	-	-	-	2	-	2
Other income	7	-	-	-	507,613	-	507,613
<b>Total income</b>		<u>92,463</u>	<u>7,847</u>	<u>100,310</u>	<u>555,065</u>	<u>13,287</u>	<u>568,352</u>
<b>Expenditure on:</b>							
Charitable activities	8	95,838	7,185	103,023	66,856	8,517	75,373
<b>Total expenditure</b>		<u>95,838</u>	<u>7,185</u>	<u>103,023</u>	<u>66,856</u>	<u>8,517</u>	<u>75,373</u>
<b>Net income/(expenditure)</b>		<u>(3,375)</u>	<u>662</u>	<u>(2,713)</u>	<u>488,209</u>	<u>4,770</u>	<u>492,979</u>
Transfers between funds		-	-	-	(18,000)	18,000	-
<b>Net movement in funds</b>	9	<u>(3,375)</u>	<u>662</u>	<u>(2,713)</u>	<u>470,209</u>	<u>22,770</u>	<u>492,979</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 2023		<u>481,770</u>	<u>59,258</u>	<u>541,028</u>	<u>11,561</u>	<u>36,488</u>	<u>48,049</u>
<b>Fund balances at 30 September 2024</b>		<u>478,395</u>	<u>59,920</u>	<u>538,315</u>	<u>481,770</u>	<u>59,258</u>	<u>541,028</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## BALANCE SHEET

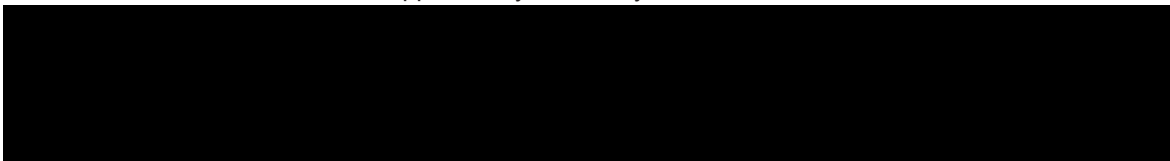
AS AT 30 SEPTEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	14	7,744		7,168	
Cash at bank and in hand		544,251		544,340	
		<u>551,995</u>		<u>551,508</u>	
<b>Creditors: amounts falling due within one year</b>	15	(13,680)		(10,480)	
<b>Net current assets</b>			<u>538,315</u>		<u>541,028</u>
<b>The funds of the charity</b>					
Restricted income funds	16		59,920		59,258
Unrestricted funds	17		478,395		481,770
			<u>538,315</u>		<u>541,028</u>

18/11/2025

The financial statements were approved by the Vestry on .....



# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

#### Charity information

The Church of St John The Evangelist, Aberdeen is an unincorporated association.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Vestry have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Vestry continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Vestry in furtherance of the Church's objectives.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor or trust deed. The charity has seven restricted funds. Details of each fund are disclosed in the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, 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. Certain costs are capable of direct attribution of the categories: however other costs, in particular non clergy staff costs and costs associated with running the church buildings are attributable to more than one category. These costs have been apportioned to the specific categories based in proportion with the direct costs.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was accrued.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Vestry are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	28,251	300	28,551	28,809	300	29,109
Legacies	10,000	-	10,000	-	-	-
Grants	50,875	7,547	58,422	14,553	12,987	27,540
	<u>89,126</u>	<u>7,847</u>	<u>96,973</u>	<u>43,362</u>	<u>13,287</u>	<u>56,649</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Ground Rent</b>		
Ground Rent	<u>2,838</u>	<u>2,388</u>

#### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>499</u>	<u>1,700</u>

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	2
	<u>          </u>	<u>          </u>

#### 7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	-	507,613
	<u>          </u>	<u>          </u>

The Rectory was sold during the previous year resulting in the above gain, the original cost of the building was not known and was therefore not included in the balance sheet. The Rectory proceeds of the sale were £515,000 less sale costs of £7,387.

#### 8 Expenditure on charitable activities

	Clergy and ministry costs 2024 £	Worship costs 2024 £	Fabric Costs 2024 £	Quota 2024 £	Total 2024 £
<b>Direct costs</b>					
Clergy and ministry costs	51,326	-	-	-	51,326
Worship costs	-	6,668	-	-	6,668
Fabric costs	-	-	15,106	-	15,106
Quota	-	-	-	8,409	8,409
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	51,326	6,668	15,106	8,409	81,509
<b>Share of support and governance costs</b>					
Support	11,356	1,475	3,342	1,860	18,033
Governance	3,480	-	-	-	3,480
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	66,162	8,143	18,448	10,269	103,022
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>					
Unrestricted funds	66,163	8,143	11,263	10,269	95,838
Restricted funds	-	-	7,185	-	7,185
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	66,163	8,143	18,448	10,269	103,023
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 8 Expenditure on charitable activities

(Continued)

Support costs include heat & light, insurance, printing and stationery and other sundry expenses.

Previous year:	Clergy and ministry costs 2023 £	Worship costs 2023 £	Fabric Costs 2023 £	Quota 2023 £	Total 2023 £
<b>Direct costs</b>					
Clergy and ministry costs	18,256	-	-	-	18,256
Worship costs	-	4,532	-	-	4,532
Fabric costs	-	-	13,164	-	13,164
Quota	-	-	-	8,020	8,020
	<u>18,256</u>	<u>4,532</u>	<u>13,164</u>	<u>8,020</u>	<u>43,972</u>
<b>Share of support and governance costs</b>					
Support	9,012	2,369	5,568	4,192	21,141
Governance	10,260	-	-	-	10,260
	<u>37,528</u>	<u>6,901</u>	<u>18,732</u>	<u>12,212</u>	<u>75,373</u>
<b>Analysis by fund</b>					
Unrestricted funds	37,528	6,901	10,215	12,212	66,856
Restricted funds	-	-	8,517	-	8,517
	<u>37,528</u>	<u>6,901</u>	<u>18,732</u>	<u>12,212</u>	<u>75,373</u>

### 9 Net movement in funds

2024  
£

2023  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	-	7,200
Fees payable for the independent examination of the charity's financial statements	1,160	-
Loss/(profit) on disposal of tangible fixed assets	-	(507,613)
	<u>-</u>	<u>(499,413)</u>

### 10 Vestry

None of the Vestry (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	<u>1</u>	<u>1</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	51,327	18,257
	<u>51,327</u>	<u>18,257</u>

Employees are eligible to join the Scottish Episcopal Church Pension Fund which is a non contributory defined benefit scheme with benefits based on final pensionable salary. There were no contributions outstanding at 30 September 2024 in relation to St John's employees.

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The Trustees and the employee are deemed the key management personnel and wages costs are disclosed above.

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 13 Tangible fixed assets

Fixed assets not included in the balance sheet:

The Church of St John the Evangelist, 16 Crown Terrace, Aberdeen.

The Church is owned by The Church of St John the Evangelist. The original cost of the building is not known and has therefore not been included because, in the opinion of the Vestry, the cost of professionally valuing it to include a value in the accounts outweighs the benefits to users of the accounts.

#### 14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	7,744	7,168
	<u>7,744</u>	<u>7,168</u>

#### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,680	10,480
	<u>13,680</u>	<u>10,480</u>

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Restoration Fund	45,095	3,847	(7,185)	-	41,757
Hewer Fabric Fund	4,299	-	-	-	4,299
Bisset Organ Fund	7,623	-	-	-	7,623
Flower Fund	1,542	-	-	-	1,542
Helping Hand Fund	312	-	-	-	312
Ordination Hospitality Fund	57	-	-	-	57
Colquhoun Trust Fund	330	4,000	-	-	4,330
	<u>59,258</u>	<u>7,847</u>	<u>(7,185)</u>	<u>-</u>	<u>59,920</u>

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
	-	-	-	-	-
Restoration Fund	23,024	9,987	(5,916)	18,000	45,095
Hewer Fabric Fund	4,299	-	-	-	4,299
Bisset Organ Fund	7,623	-	-	-	7,623
Flower Fund	1,542	-	-	-	1,542
Helping Hand Fund	-	400	(88)	-	312
Ordination Hospitality Fund	-	500	(443)	-	57
Colquhoun Trust Fund	-	2,400	(2,070)	-	330
	<u>36,488</u>	<u>13,287</u>	<u>(8,517)</u>	<u>18,000</u>	<u>59,258</u>

#### Restricted Funds:

The Restoration Fund - Is used to restore and maintain the structure of the buildings. All appeal funds and grants given specifically for restoration have been credited to the Restoration Fund which has been used to finance the works.

The Hewer Fabric Fund - Is used to restore and maintain the fabric of the Church building. All income relating to this fund is credited to the Hewer Fabric Fund and any expenditure from the fund categorised as repairs and treated as revenue expenditure.

The Bisset Organ Fund - Can be used to support the maintenance costs of the organ or to contribute towards the organist's salary. All income relating to this fund is credited to the fund and relevant expenditure is charged against the fund.

The Flower Fund - Is used to provide flowers in the church. All income relating to this fund is credited to the fund and relevant expenditure is charged against the fund.

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 16 Restricted funds

(Continued)

Helping Hand Fund - for distributing to poor people in the city.

Ordination Hospitality Grant - funding has been received to assist with the cost of providing hospitality for the ordination of Godwin.

Colquhoun Trust - Funding has been received in order to facilitate the costs of LED lighting and towards re-decoration last year it facilitated the installation of an AED automatic defibrillator into the church hall.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	481,770	92,463	(95,838)	-	478,395
	<u>481,770</u>	<u>92,463</u>	<u>(95,838)</u>	<u>-</u>	<u>478,395</u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
General funds	11,561	555,065	(66,856)	(18,000)	481,770
	<u>11,561</u>	<u>555,065</u>	<u>(66,856)</u>	<u>(18,000)</u>	<u>481,770</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 September 2024:</b>			
Current assets/(liabilities)	478,395	59,920	538,315
	<u>478,395</u>	<u>59,920</u>	<u>538,315</u>
	<u>478,395</u>	<u>59,920</u>	<u>538,315</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 30 September 2023:</b>			
Current assets/(liabilities)	481,770	59,258	541,028
	<u>481,770</u>	<u>59,258</u>	<u>541,028</u>
	<u>481,770</u>	<u>59,258</u>	<u>541,028</u>

# THE CHURCH OF ST JOHN THE EVANGELIST, ABERDEEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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### **19 Events after the reporting date**

There has been no significant events since the balance sheet which require adjustment or disclosure in the financial statements.

### **20 Related party transactions**

Identifiable donations from related parties amount to 2024 - 6,454 (2023 - £7,518).