

# St Mary's Scottish Episcopal Church: Arbroath

Scotland · Charity number SC002602

## Details

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Known as	Church of St Mary the Virgin
Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1934-11-22
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
2 Springfield Terrace  
Arbroath  
Angus  
DD11 1EL

## 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 and providing public benefit. This is achieved through: • Providing regular public worship open to all. • Providing sacred space for prayer and contemplation and helping people who have asked for assistance. • Making our services accessible to those with a faith and those without. • Pastoral work including visiting the sick, bereaved and elderly residents in our town. • Promoting the mission of the Church through the provision of activities and events open to all free of charge. • Supporting other charities. • Promotion of Christianity through the staging of events, meetings and distribution of literature. • Engaging with our local ecumenical partners. • Supporting those in need in the town, by having volunteers at 'Warm Spaces' and donating to local food banks.

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

**Objectives:** The advancement of religion.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£86,693	£77,489	-	0
2024-08-31	£69,949	£69,538	-	0
2023-08-31	£54,570	£55,140	-	0
2022-08-31	£55,797	£53,106	-	0
2021-08-31	£53,688	£73,430	-	0

**St Mary's Scottish Episcopal Church: Arbroath**

Scotland - Charity number SC002602

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# Accounts

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St Mary's Scottish Episcopal Church Arbroath

Known as The Church of St Mary the Virgin

Charity Number SC002602

Unaudited Financial Statements  
For the Year Ended 31 August 2025

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Trustees (Vestry) report for the year ended 31 August 2025

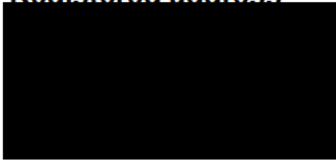
The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> of August 2025.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC002602

Registered address



### Trustees / Vestry members

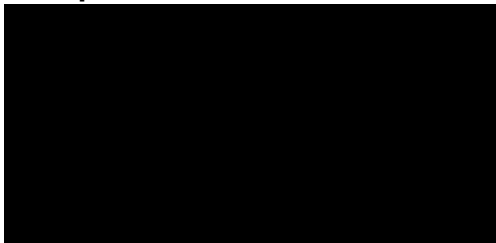
	Office	Dates acted if not for whole year	Appointed by
	Rector		Diocese
	Treasurer		Congregation
	Church Warden		Congregation
	Church Warden		Rector
	Secretary		Vestry
	Lay Representative		Congregation
	Vestry Member		Congregation
	Vestry Member		Congregation
	Vestry Member		Congregation
	Vestry Member		Congregation
	Vestry Member		Congregation
	Vestry Member	From 24 <sup>th</sup> Nov 2024	Congregation

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Trustees report for the year ended 31 August 2025

### Independent Examiner



### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

St Mary's Scottish Episcopal Church Arbroath is an unincorporated association formed on 22 November 1934. Its parent charity is The General Synod of The Scottish Episcopal Church Charity Number SC015962. St Mary's is a recognised Scottish Charity for the purposes of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Church is governed by its Constitution which may only be altered by a Resolution passed at a special meeting of the constituent members of the Congregation by a majority of two-thirds of those present and voting, confirmed at a special meeting held not sooner than one nor later than three calendar months thereafter by a simple majority of those present and voting, and afterwards assented to in writing by the Bishop.

#### **Recruitment and appointment of trustees**

Trustees are elected at the Annual General Meeting usually held at the end of November each year. Trustees who are ordinary members of the Vestry are nominated and seconded by two communicant members of the congregation. They are elected for a period of three years on a rolling basis of two per year. The Treasurer and Secretary are appointed by the Vestry on an annual basis. The Treasurer and Secretary are not required to be members of the Vestry. Casual vacancies in Vestry membership occurring between Annual Meetings may be filled by the Vestry until the next Annual Meeting of the Congregation.

#### **Management**

The day to day affairs of the charity are administered by the Rector assisted by the Vestry. The Bishop has pastoral oversight of all congregations within the diocese and all congregations are subject to Canon Law of the Scottish Episcopal Church.

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Trustees report for the year ended 31 August 2025

### **OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are exclusively charitable, primarily for the advancement of religion and to provide public benefit. These include:

- To proclaim the good news of the kingdom
- To teach, baptise and nurture new and existing believers
- To respond to human need by loving service
- To seek to transform the unjust structures of society
- To strive to safeguard the integrity of creation and renew the life of the earth.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

During the year we met our objectives by:

- Providing regular public worship open to all.
- Providing sacred space for prayer and contemplation and helping people who have asked for assistance.
- Making our services more accessible to those with a faith and those without.
- Pastoral work including visiting the sick, bereaved and elderly residents in our town.
- Promoting the mission of the Church through the provision of activities and events open to all free of charge.
- Supporting other charities, this year charities we supported included CHAS, Angus Women's Aid, Dundee - Nablus Twinning Association and Dementia Scotland.
- We ran a Lent teaching course this year for those interested in exploring the Christian Creeds, particularly the Nicene and Apostles creeds.
- Promotion of Christianity through the staging of events, meetings and distribution of literature.
- Engaging with our local ecumenical partners.
- We continue to support those in need in the town, by having volunteers at "Warm Spaces" and donating to local foodbanks.

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Trustees report for the year ended 31 August 2025

### **FINANCIAL REVIEW**

The Church incurred a surplus on a receipts and payments basis of £9,204 for the year (2024 – £411). This surplus is due to bequests received during the year of £18,187 (2024 - £500).

### **RESERVES POLICY**

The trustee's policy is to endeavour to build up reserves to allow the Church to continue to meet its objectives.

Cash Reserves at the year-end amounted to £26,586 (2024 - £17,382).

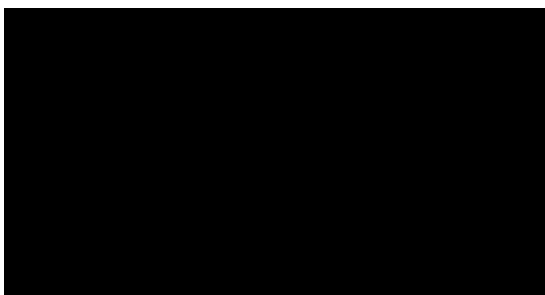
### **PLANS FOR FUTURE PERIODS**

The trustees intend to continue the work of the Church for the benefit of the community.

### **CONCLUSION**

The Vestry wishes to thank all members of the Congregation who help in so many ways in carrying out the work of the Church, without whom nothing would be possible.

Approved by the trustees on and signed on their behalf by:



**Secretary**

30 November 2025

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S SCOTTISH EPISCOPAL CHURCH ARBROATH**

I report on the accounts of the charity for the year ended 31 August 2025 which is set out on pages 6 to 10.

### **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) 2005 Act 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.

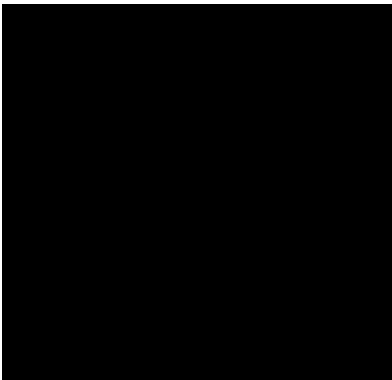
### **INDEPENDENT EXAMINER'S STATEMENT**

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 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.



30 November 2025

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Statement of Receipts and Payments For the Year Ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Receipts</b>					
Donations	3	56,591	-	56,591	44,383
Grants	4	21,199	-	21,199	17,056
Interest received		269	-	269	239
Other charitable activities	5	8,634	-	8,634	8,271
<b>Total receipts</b>		86,693	-	86,693	69,949
<b>Payments</b>					
Payments relating directly to charitable activities	6	76,889	-	76,889	68,938
Governance costs:					
Independent examination		600	-	600	600
<b>Total payments</b>		77,489	-	77,489	69,538
<b>Net receipts / (payments)</b>		9,204	-	9,204	411
<b>Transfers to / (from) funds</b>		-	-	-	-
<b>Surplus / (deficit) for year</b>		9,204	-	9,204	411

The Notes on pages 8 to 10 form an integral part of these accounts

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

## Statement of Balances

As at 31 August 2025

	Unrestricted funds	Restricted funds	Total	Total
	£	£	2025 £	2024 £
<b>Cash and bank balances</b>				
Bank balances at start of year	17,382	-	17,382	16,971
Surplus / (deficit) shown on receipts and payments account	9,204	-	9,204	411
Cash and bank balances at end of year	<u>26,586</u>	<u>-</u>	<u>26,586</u>	<u>17,382</u>

### Other assets

#### Heritable Property

Church, hall and rectory

Valuation	Valuation
£	£
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

The heritable property is in the form of a Feu and is vested in the Vestry as trustees. The trustees are unable to accurately value this property due to the integrated nature of the buildings and the current state of repair.

The Notes on pages 8 to 10 form an integral part of these accounts

Approved by the trustees and signed on their behalf by:



**Treasurer**

30 November 2025

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

Notes to the Unaudited Financial Statements

For the Year Ended 31 August 2025

## 1. **BASIS OF ACCOUNTING**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## 2. **TRUSTEES' REMUNERATION AND BENEFITS**

The Rector receives remuneration, benefits and reimbursement of expenses in line with scales determined by the General Synod of the Scottish Episcopal Church. During the year the Rectors remuneration amounted to £33,331 (2024 - £32,199, Pension contributions £8,573 (2024 - £10,366) and expenses reimbursed £1,313 (2024 - £2,032). There were no other trustees' remuneration, expenses or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

Notes to the Unaudited Financial Statements

For the Year Ended 31 August 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>3. Donations</b>				
Collection plate	4,903	-	4,903	4,055
Standing orders	21,245	-	21,245	21,020
Income Tax Reclaimed on Gift Aid	6,283	-	6,283	14,321
Bequests	18,187	-	18,187	500
Other Donations	5,511	-	5,511	4,487
Funerals and weddings	462	-	462	-
	56,591	-	56,591	44,383
<b>4. Grants</b>				
Stipend from Diocese	16,199	-	16,199	16,008
Diocesan Grant		-	-	1,048
AV Grant	5,000	-	5,000	-
	21,199	-	21,199	17,056
<b>5. Gross receipts from other charitable activities</b>				
Campus letting income	2,400	-	2,400	2,715
Bank compensation	100	-	100	300
Energy Repayment	2,135	-	2,135	1,860
Recharge Income	3,999	-	3,999	3,396
	8,634	-	8,634	8,271
<b>6. Payments relating directly to charitable activities</b>				
Diocesan Quota	5,686	-	5,686	5,166
Clergy Stipend & NI	33,331	-	33,331	32,199
Pension costs	8,573	-	8,573	10,366
Clergy expenses	1,313	-	1,313	2,032
Church supplies	428	-	428	104
Council tax (rectory)	3,518	-	3,518	2,606
Insurance	6,238	-	6,238	6,241
Gas & Electricity	7,080	-	7,080	5,346
Outreach events	260	-	260	162
Repairs & Maintenance	2,052	-	2,052	2,221
Postage, Stationery & advertising	1,274	-	1,274	1,102
Software	147	-	147	-
AV Equipment	5,076	-	5,076	-
Charitable giving	1,910	-	1,910	1,393
	76,889	-	76,889	68,938

# St Mary's Scottish Episcopal Church Arbroath

Charity Number SC002602

Notes to the Unaudited Financial Statements

For the Year Ended 31 August 2025

## 7. Unrestricted funds

	General Fund	Spire & Roof Renovation Fund	Total 2025	Total 2024
	£	£	£	£
<b>Receipts</b>				
Donations	56,591	-	56,591	44,383
Grants	21,199	-	21,199	17,056
Interest received	269	-	269	239
Other charitable activities	8,634	-	8,634	8,271
<b>Total receipts</b>	<u>86,693</u>	<u>-</u>	<u>86,693</u>	<u>69,949</u>
<b>Payments</b>				
Payments relating directly to charitable activities	76,889	-	76,889	68,938
Governance costs:				
Independent examination	600	-	600	600
<b>Total payments</b>	<u>77,489</u>	<u>-</u>	<u>77,489</u>	<u>69,538</u>
<b>Net receipts / (payments)</b>	<u>9,203</u>	<u>-</u>	<u>9,203</u>	<u>411</u>
<b>Transfers to / (from) funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Surplus / (deficit) for year</b>	<u>9,203</u>	<u>-</u>	<u>9,203</u>	<u>411</u>