

Perth Gospel Hall

Scotland · Charity number SC006180

Details

Status	Active
Legal form	Unincorporated association
Registered	1989-11-06
Register	View on the OSCR register

Contact

Address	1 Frances Gordon Road Perth PH2 8EW
Website	www.perthgospelhall.com

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of religion'

What the charity does: Perth Gospel Hall is a Church and is set up for the 'Advancement of Religion', that is we seek to bring glory to God by following His will, as revealed in the Bible, and sharing His message of love with others. Perth Gospel Hall provides a centre where Christians can meet together to worship God, pray and learn from the Bible how we ought to live. It is also a centre where Christians can find support and help from one another. The Church supports members through pastoral care. The Church makes use of many opportunities to share the good news of the Bible with the local community. We reach out through different activities to all people and ages. This activity includes public services in Gospel Hall, as well as events on the streets of Perth and other venues. The Church supports Christian work and workers in the UK and around the world.

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

Objectives: The advancement of religion

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£108,659	£110,476	-	0
2024-12-31	£84,280	£109,508	-	0
2023-12-31	£96,716	£87,901	-	0
2022-12-31	£77,985	£77,860	-	0
2021-12-31	£73,656	£80,302	-	0

Perth Gospel Hall

Scotland - Charity number SC006180

Accounts

PERTH GOSPEL HALL

Annual report and financial statements

For the year ended

31 December 2025



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Perth Gospel Hall
Charity number	SC006180
Contact address	1 Frances Gordon Road Perth PH2 8EW
Website address	www.perthgospelhall.com
Current trustees	Adrian Ferguson Graeme Lamont Raymond McGahie
Other trustees who served during the year	< None >
Treasurer	Scott Brooks
Bankers	TSB Bank plc King Edward Street Perth PH1 5UB CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ Skipton Building Society 179 High Street Perth PH1 5UN
Independent examiner	Michael Brougham MCIBS FCIE 3 Lyne Grove Crossford Dunfermline KY12 8YB

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is an independent evangelical church, also known as an Assembly. It is an unincorporated association governed by its constitution adopted on 26 May 2010.

Appointment of Trustees

The trustees are the Elders of the Church and are appointed from within the members of the Church.

Organisational Structure

The trustees are directly responsible for the day-to-day management of the Church and meet regularly throughout the year.

Risk Assessment

The trustees regularly review the risks to which the charity is exposed and are satisfied that they have policies and procedures in place to minimise those risks. In addition to public liability and property insurance, comprehensive policies and procedures are in place for health and safety; child protection (including PVG Disclosures for all key Youth Workers); food hygiene and professional maintenance of the building.

OBJECTIVES AND ACTIVITIES

The object of the Church is the advancement of religion. The principal activities during the year in furtherance of this object included:

- Spreading the Gospel in the City of Perth and elsewhere
- Holding regular services for children, young people and adults
- Offering outreach services in sheltered housing, residential homes and schools in the City of Perth and elsewhere
- Giving of financial support to workers travelling in the United Kingdom to preach and teach the Word of God
- Giving of financial support to Missionaries working abroad and sending relief supplies to areas of the world affected by natural disasters

ACHIEVEMENTS AND PERFORMANCE

Membership

In 2025, the number of Church members was about the same as 2024, but there were a few changes in the individuals that comprise the Church.

Regular Services

The regular programme of events in Perth Gospel Hall:

Sunday	10.30	Breaking of Bread (communion). Christians meet to remember the Lord Jesus as he instructed.
	12.15	Bible Teaching. Learning what the Bible has to say to us today.
	14.30	Sunday School (now called PGH Kids) and Bible Classes (during school term). Singing, quizzes and Bible stories for children and young people. For class work use is made of the upstairs rooms in Gospel Hall
	16.00	Good News @ 4 (refreshments are served prior to service). Public presentation of the Bible message of God's love in sending his Son to be the Saviour of the world.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Wednesday	19.30	A time of Prayer and Bible Teaching. A report from a Christian worker either in the UK or overseas is organised most months.
Thursday	09.30	'Little Treasures (Toddler) Group' (during school term). Singing, stories and time for toddlers (age up to 3 years) to play with selection of toys. Parents, grandparents and carers can enjoy refreshment and chat.

The Church continued to broadcast services on Zoom allowing those who are unable to meet with us physically to join the services. The Church also continued its use of social media, Facebook, YouTube and Instagram to communicate the Christian message

Activities

The annual report meeting for Church members was held on Saturday 22 March 2025. This gave an opportunity to present on the work of the past year as well as the treasurer presenting the annual accounts.

Over six evenings in March one of the Church members organised a 'Good News Tour'. This event visited five different villages in Perthshire and one in Fife. In each village an evening was held where local people were invited to come along and hear the good news of the Bible.

During the first two weeks in June the Church organised a 'Good News Fortnight'. Each evening, Sunday – Friday, a service was held where the good news of the Bible, the message of God's love in sending his Son to be the Saviour of the world, was explained. Three men from the Church took responsibility for preaching over this period.

The Church held its annual Bible Study Week at the beginning of July. This is an opportunity for Christians to spend a week together and learn from God's word, the Bible.

The annual Christian Conference on the 3rd Saturday in September was held at the Bankfoot Church Centre. It was good to welcome local Christians, as well as Christians from other areas, for a time of Bible teaching and friendship. The conference weekend was followed by a series of evening sessions in Perth Gospel Hall.

Children's activities continued during 2025 with the regular Sunday School, Youth activities and The Little Treasure Toddlers Group. Some Church members had the opportunity during the year to help some primary schools with delivering the religious and moral part of the curriculum.

The Church held a week of children's outreach in November, called 'Superclub'. The 'Superclub' was aimed at children between the ages of 4 to 12 and had the aim of introducing young people to the love of God in sending His Son to save people.

Several 'Family Fun Days' and 'Ladies Evenings' were organised for the community in the Gospel Hall and grounds during 2025.

In 2025, the monthly Community Lunch at Perth Gospel Hall continued. At these events soup, pudding, coffee & biscuits are served and there is a short quiz & 'Thought for the Day.'

The work of the Good News 'Cuppa in the Car Park,' using the Good News Trailer, continued in 2024. The trailer is situated at Thimblecrow car park on Monday evenings and at Dalreoch Place car park on Wednesday evenings. A small team from the Gospel Hall were able to meet with those attending, distribute bags of groceries and some thought-provoking literature about Christianity. A short thought for the day from the Bible was also shared with those who gathered.

The Church continued regular monthly visits to some of the Care Homes and supported complexes in 2025. This gives an opportunity to meet with elderly people, who would not be able to attend regular Church activities, and share the good news of God's love.

The Church continued with a regular newsletter for the community, The Signpost. This is edited by one of the men in the fellowship and contains a variety of interesting articles, including a 'Community Corner' which gives details of local events. The Signpost is distributed to many homes in the community, emailed to other contacts and posted on Gospel Hall Facebook and web page.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Every Sunday through the year a short gospel message was streamed on Gospel Hall Facebook and YouTube page which presents the story of God's love in giving his son, Jesus Christ.

During December, gospel calendars were distributed in Perth and several surrounding villages. The Church held Christmas Carol Services in Perth Gospel Hall, Aberuthven Village Hall and the White Church, Comrie, as well as in three care homes.

The Church is active in a pastoral ministry. This involves hospital visits, visiting homes to help people in need, supporting older Christians and being available to help, listen and encourage members of the Church and those connected with it.

All members of the Church involved in the above works with safeguarding roles are PVG checked. The Church actively encourages and supports younger members to be involved in the Church activities. They are helped to identify the gift and ability given by God, mentored as they become involved in a work and where the potential is evident trained for future leadership in the Church.

FINANCIAL REVIEW

Summary

In 2025 Perth Gospel Hall continued to be supported financially by the members of the Church. Most of financial giving in 2025 continued to make use of electronic means e.g. gift aid via Lord's Work Trust and bank transfers. Removing a significant legacy gift received in 2025 demonstrates that income for 2025 is largely unchanged from previous year. The giving to the General Fund continued to meet the running costs of the charity.

The Church has continued to financially support Christian work and workers, not only in the Perth area, but also throughout the UK and overseas. Each month a different missionary or mission work is identified, and a collection is taken to support this missionary / work.

The Church received a significant legacy gift in 2025. This was used over the year to support Christian workers and works, mainly in Scotland.

The 'maintenance group' has developed a programme of maintenance for the fabric of the building and the grounds.

The following is a summary of our receipts and payments for the year:

	2025	2024
	£	£
Receipts	108,659	84,280
Payments	(110,476)	(109,508)
Surplus/(Deficit) for the year	(1,817)	(25,228)

Reserves Policy

The trustees' policy is to maintain sufficient reserves to meet the Church's ongoing operating costs, with any additional funds being used to support its wider ministry and activities. Unrestricted reserves at the end of the year totalled £47,756 (2024: £49,995).

The trustees recognise that the current level of reserves exceeds the amount required for normal day-to-day running costs. They will continue to review the appropriate level of reserves needed to provide a prudent buffer for emergency repairs or other unforeseen needs.

FUTURE PLANS

The trustees plan to continue the regular services and many of the activities mentioned above into 2026.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

APPROVAL

This report was approved by the trustees on 26 March 2026 and signed on their behalf by:

Graeme Lamont

Graeme Lamont
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Perth Gospel Hall

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 9 to 13.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 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 financial statements.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

Michael Brougham

Michael Brougham MCBI FCIE

3 Lyne Grove
Crossford
Dunfermline
KY12 8YB
28 March 2026

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Donations	5	38,710	47,929	86,639	82,606
Legacies		20,567	-	20,567	-
Investment income (Bank interest)		1,453	-	1,453	1,674
		<u>60,730</u>	<u>47,929</u>	<u>108,659</u>	<u>84,280</u>
Payments					
Donations (Mission and gifts)	6	2,205	67,966	70,171	76,855
Cost of charitable activities	7	35,305	4,500	39,805	32,153
Governance costs					
Donation to charity in lieu of independent examination fee		500	-	500	500
		<u>38,010</u>	<u>72,466</u>	<u>110,476</u>	<u>109,508</u>
Net movement in funds		22,720	(24,537)	(1,817)	(25,228)
Transfers between funds		(24,537)	24,537	-	-
Surplus/(Deficit) for year		<u>(1,817)</u>	<u>-</u>	<u>(1,817)</u>	<u>(25,228)</u>

The Notes on pages 11 to 13 form an integral part of these financial statements.

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2025

	Note	2025	2024
Funds Reconciliation		£	£
Balance as at 01 January 2025		48,617	73,845
Surplus/(Deficit) for year		(1,817)	(25,228)
Balance as at 31 December 2025		46,800	48,617
Bank & Cash Balances			
Bank current A/c		11,494	14,724
Building society A/c		35,306	33,893
		46,800	48,617
Other cash assets			
Insurance prepayment		1,456	1,338
Fixed assets	8	1,029,995	964,536
Liabilities		-	-

All funds are unrestricted.

The Notes on pages 11 to 13 form an integral part of these financial statements.

These financial statements were approved by the trustees on 26 March 2026 and signed on their behalf by:

Graeme Lamont

Graeme Lamont
Trustee

Scott Brooks

Scott Brooks
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Basis of Preparation

These financial statements have been prepared on the receipts and payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's financial statements.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 11.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees during the year or in the previous year.
- (b) The charity's insurance policy includes trustee indemnity insurance cover for all its trustees.
- (c) No expenses were reimbursed to the trustees during the year or in the previous year.
- (d) There were no transactions with related parties during the year or in the previous year.

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Lord's Work Trust	26,605	33,109	59,714	53,927
Other gifts & offerings	12,105	14,820	26,925	28,679
	38,710	47,929	86,639	82,606

The Lord's Work Trust in Kilmarnock ("LWT") is a Scottish Charity (SC008740) whose principal object is to act as a channel for funds from Assemblies and individuals to Assembly based workers and related works. Where appropriate LWT can claim Gift Aid on funds received and pass this on to Assemblies or workers, thus saving Assemblies the work that would be involved in administering Gift Aid themselves.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

6. Mission and Gifts

	2025		2024	
	Number	£	Number	£
Gifts to workers travelling in the UK to preach and teach the Word of God	45	41,700	38	40,200
Gifts to missionaries working abroad and the sending of relief supplies	14	26,266	25	20,858
Gifts to the Lord's Work Trust and other individuals	12	2,205	16	15,797
	71	70,171	79	76,855

7. Cost of Charitable Activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Advertising	3,116	-	3,116	-
Bank charges	115	-	115	91
Broadband	393	-	393	383
Catering and outings	4,703	-	4,703	4,016
Hall hire	637	-	637	612
Heating and lighting	4,637	-	4,637	5,355
Insurance	1,839	-	1,839	1,690
Missionary parcels	139	-	139	177
Printing and tracts	2,627	-	2,627	1,780
Repairs and maintenance	13,012	-	13,012	11,289
Speakers' expenses	925	-	925	-
Study Week	-	4,500	4,500	4,102
Sunday School	2,264	-	2,264	2,658
	34,407	4,500	38,907	32,153
Purchase of equipment	898	-	898	-
	35,305	4,500	39,805	32,153

8. Other Assets

The charity owns the building known as Perth Gospel Hall, Huntingtower Road, Perth, PH1 2LH. The building was purchased in 2008 for £450,000 and has since been extensively refurbished. No reliable market value is available; insurance values are as follows:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Buildings	984,506	919,047
Contents	45,489	45,489
	1,029,995	964,536

9. Movements in Funds

	Balance				Balance
	31/12/2024	Receipts	Payments	Transfers	31/12/2025
	£	£	£	£	£
Unrestricted funds					
General	48,617	60,730	(38,010)	(24,537)	46,800
Restricted funds					
Home works and workers	-	19,993	(41,700)	21,707	-
Missionaries	-	26,236	(26,266)	30	-
Study week	-	1,700	(4,500)	2,800	-
	-	47,929	(72,466)	24,537	-
Total funds	48,617	108,659	(110,476)	-	46,800

10. Transfers between funds

Transfers totalling £24,537 were made to the various restricted funds, as above, to meet payments not covered by the related restricted receipts.

11. Purpose of Funds

General	An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Homeworks and workers	A restricted fund for the receipt of gifts and offerings for people working in the UK pending distribution of the funds.
Missionaries	A restricted fund for the receipt of gifts and offerings for missionaries working abroad pending distribution of the funds.
Study week	A restricted fund for the receipt of gifts and offerings towards the cost of the charity's annual study week

Perth Gospel Hall

Scotland - Charity number SC006180

Accounts

PERTH GOSPEL HALL

Annual report and financial statements

For the year ended

31 December 2024



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

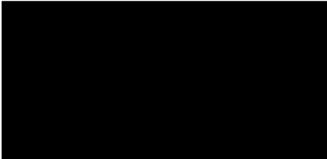

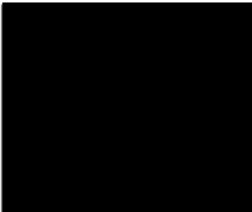
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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Perth Gospel Hall
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Website address	www.perthgospelhall.com
Current trustees	
Other trustees who served during the year	< None >
Treasurer	
Bankers	TSB Bank plc King Edward Street Perth PH1 5UB CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ Skipton Building Society 179 High Street Perth PH1 5UN
Independent examiner	

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE GOVERNANCE AND MANAGEMENT

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OBJECTIVES AND ACTIVITIES

The object of the Church is the advancement of religion. The principal activities during the year in furtherance of this object included:

- Spreading the Gospel in the City of Perth and elsewhere
- Holding regular services for children, young people and adults
- Offering outreach services in sheltered housing, residential homes and schools in the City of Perth and elsewhere
- Giving of financial support to workers travelling in the United Kingdom to preach and teach the Word of God
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ACHIEVEMENTS AND PERFORMANCE

Membership

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Regular Services

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Sunday	10.30	Breaking of Bread (communion). Christians meet to remember the Lord Jesus as he instructed.
	12.15	Bible Teaching. Learning what the Bible has to say to us today.
	14.30	Sunday School and Bible Classes (during school term). Singing, quizzes and Bible stories for children and young people. For class work, use is made of the upstairs rooms in Gospel Hall.
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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Wednesday	19.30	A time of Prayer and Bible Teaching. A report from a Christian worker either in the UK or overseas is organised most months.
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The Church held its annual Bible Study Week at the beginning of July. This is an opportunity for Christians to spend a week together and learn from God's word, the Bible. The annual Christian Conference on the third Saturday in September was held at the Bankfoot Church Centre. It was good to welcome local Christians, as well as Christians from other areas, for a time of Bible teaching and friendship. The conference weekend was followed by a series of evening sessions in Perth Gospel Hall.

In May 2024, the Church organised a Bible Study weekend where the Christians spent time together and enjoyed sessions of Bible teaching.

Children's outreach continued during 2024 with the regular Sunday School, Youth activities and The Little Treasure Toddlers Group. Some Church members had the opportunity during the year to help some primary schools with delivering the religious and moral part of the curriculum.

Several 'Family Fun Days' and 'Ladies Evenings' were organised for the community in the Gospel Hall and grounds during 2024.

In 2024 the monthly Community Lunch at Perth Gospel Hall continued. At these events soup, pudding, coffee and biscuits are served and there is a short quiz and 'Thought for the Day.' The Church also organised a 'Men's Festive Breakfast' in December. The format was similar to the community Lunch with a short quiz and 'Thought for the Day' as well as a cooked breakfast.

The work of the Good News 'Cuppa in the Car Park,' using the Good News Trailer, continued in 2024. The trailer is situated at Thimble Row car park on Monday evenings and at Dalreoch Place car park on Wednesday evenings. A small team from the Gospel Hall were able to meet with those attending, distribute bags of groceries and some thought-provoking literature about Christianity. A short thought for the day from the Bible was also shared with those who gathered.

The Church continued regular monthly visits to some of the Care Homes and supported complexes in 2024. This gives an opportunity to meet with elderly people, who would not be able to attend regular Church activities and share the good news of God's love.

The Church continued with a regular newsletter for the community, The Signpost. This is edited by one of the men in the fellowship and contains a variety of interesting articles, including a 'Community Corner' which gives details of local events. The Signpost is distributed to many homes in the community, emailed to other contacts and posted on Gospel Hall Facebook and web page.

Every Sunday through the year a short gospel message was streamed on Gospel Hall Facebook and YouTube page which presents the story of God's love in giving his son, Jesus Christ.

During December, gospel calendars were distributed in Perth and several surrounding villages. The Church held Christmas Carol Services in Perth Gospel Hall, Bridge of Earn Institute and the White Church, Comrie.

The Church is active in a pastoral ministry. This involves hospital visits, visiting homes to help people in need, supporting older Christians and being available to help, listen and encourage members of the Church and those connected with it.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Most of the Church members involved in the above works are PVG checked. The Church actively encourages and supports younger members to be involved in the Church activities. They are helped to identify the gift and ability given by God, mentored as they become involved in a work and, where the potential is evident, trained for future leadership in the Church.

FINANCIAL REVIEW

Summary

In 2024 Perth Gospel Hall continued to be supported financially by the members of the Church. Most of financial giving in 2024 continued to make use of electronic means e.g. gift aid via Lord's Work Trust and bank transfers. Removing legacy gifts received in 2023 demonstrates that income for 2024 is largely unchanged from previous year. The giving to the General Fund continued to meet the running costs of the charity.

The Church has continued to financially support Christian work and workers not only in the Perth area, but also throughout the UK and overseas. Each month a different missionary or mission work is identified, and a collection is taken to support this missionary / work.

There were some significant expenditure items in 2024. A contribution to the purchase of a new Good News trailer and repointing of wall along car park entrance cost £18 896. As a result, balance at the end of 2024 was significantly less than opening balance in January.

The 'maintenance group' has developed a programme of maintenance for the fabric of the building and the grounds.

The following is a summary of our receipts and payments for the year:

	<u>2024</u>	<u>2023</u>
	£	£
Receipts	84,280	96,716
Payments	(109,508)	(87,901)
Surplus/(Deficit) for the year	<u>(25,228)</u>	<u>8,815</u>

Reserves Policy

The trustees' policy is to maintain sufficient reserves to meet operating costs and to utilise the remainder in the work of the Church. Unrestricted reserves at the end of the year were £49,995 (2023: £75,048). The trustees are aware that reserves are higher than what is required to meet normal running costs and have plans to gradually decrease the account balance by means of gifts to Christian work and workers that we regularly support over the next few years.

FUTURE PLANS

The trustees plan to continue the regular services and many of the activities mentioned above into 2025.

APPROVAL

This report was approved by the trustees on 16 March 2025 and signed on their behalf by:



Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Perth Gospel Hall

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 8 to 12.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 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 financial statements.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.



20 March 2025

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations	5	41,882	40,724	82,606	84,278
Legacies		-	-	-	11,624
Investment income (Bank interest)		1,674	-	1,674	814
		43,556	40,724	84,280	96,716
Payments					
Donations (Mission and gifts)	6	15,797	61,058	76,855	59,123
Cost of charitable activities	7	28,051	4,102	32,153	28,378
Governance costs					
Donation to charity in lieu of independent examination fee		500	-	500	400
		44,348	65,160	109,508	87,901
Net movement in funds		(792)	(24,436)	(25,228)	8,815
Transfers between funds		(24,436)	24,436	-	-
Surplus/(Deficit) for year		(25,228)	-	(25,228)	8,815

The Notes on pages 10 to 12 form an integral part of these financial statements.

STATEMENT OF BALANCES

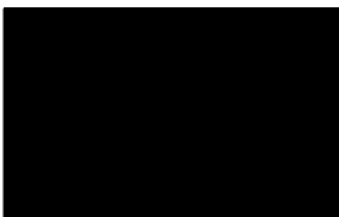
AS AT 31 DECEMBER 2024

	Total	Total
Note	2024	2023
Funds Reconciliation	£	£
Balance as at 01 January 2024	73,845	65,030
Surplus/(Deficit) for year	(25,228)	8,815
Balance as at 31 December 2024	<u>48,617</u>	<u>73,845</u>
 Bank & Cash Balances		
Bank current A/c	14,724	21,599
Building society A/c	33,893	52,246
	<u>48,617</u>	<u>73,845</u>
 Other cash assets		
Insurance prepayment	<u>1,338</u>	1,203
 Fixed assets	8	<u>964,536</u>
 Liabilities	<u>-</u>	<u>-</u>

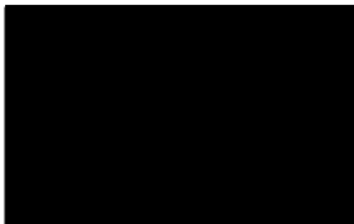
All funds are unrestricted.

The Notes on pages 10 to 12 form an integral part of these financial statements.

These financial statements were approved by the trustees on 16 March 2025 and signed on their behalf by:



Trustee



Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Basis of Preparation

These financial statements have been prepared on the receipts and payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's financial statements.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 11.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees during the year or in the previous year.
- (b) The charity's insurance policy includes trustee indemnity insurance cover for all its trustees.
- (c) No expenses were reimbursed to the trustees during the year or in the previous year.
- (d) There were no transactions with related parties during the year or in the previous year.

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Lord's Work Trust	25,234	28,693	53,927	57,765
Other gifts & offerings	16,648	12,031	28,679	26,513
	41,882	40,724	82,606	84,278

The Lord's Work Trust in Kilmarnock ("LWT") is a Scottish Charity (SC008740) whose principal object is to act as a channel for funds from Assemblies and individuals to Assembly based workers and related works. Where appropriate LWT can claim Gift Aid on funds received and pass this on to Assemblies or workers, thus saving Assemblies the work that would be involved in administering Gift Aid themselves.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Mission and Gifts

	2024		2023	
	Number	£	Number	£
Gifts to workers travelling in the UK to preach and teach the Word of God	38	40,200	32	38,100
Gifts to missionaries working abroad and the sending of relief supplies	25	20,858	18	18,130
Gifts to the Lord's Work Trust and other individuals	16	15,797	6	2,893
	79	76,855	56	59,123

7. Cost of Charitable Activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2024	2023
	£	£	£	£
Bank charges	91	-	91	83
Broadband	383	-	383	419
Catering and outings	4,016	-	4,016	4,595
Hall hire	612	-	612	612
Heating and lighting	5,355	-	5,355	6,017
Insurance	1,690	-	1,690	1,520
Missionary parcels	177	-	177	36
Printing and tracts	1,780	-	1,780	2,452
Repairs and maintenance	11,289	-	11,289	5,614
Speakers' expenses	-	-	-	760
Study Week	-	4,102	4,102	3,843
Sunday School	2,658	-	2,658	2,427
	28,051	4,102	32,153	28,378

8. Other Assets

The charity owns the building known as Perth Gospel Hall, Huntingtower Road, Perth, PH1 2LH. The building was purchased in 2008 for £450,000 and has since been extensively refurbished. No reliable market value is available; insurance values are as follows:

	2024	2023
	£	£
Buildings	919,047	919,047
Contents	45,489	45,489
	964,536	964,536

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9. Movements in Funds

	Balance				Balance
	31/12/2023	Receipts	Payments	Transfers	31/12/2024
	£	£	£	£	£
Unrestricted funds					
General	73,845	43,556	(44,348)	(24,436)	48,617
Restricted funds					
Home works and workers	-	18,781	(40,200)	21,419	-
Missionaries	-	20,578	(20,858)	280	-
Study week	-	1,365	(4,102)	2,737	-
	-	40,724	(65,160)	24,436	-
Total funds	73,845	84,280	(109,508)	-	48,617

10. Transfers between funds

Transfers totalling £19,983 were made to the various restricted funds, as above, to meet payments not covered by the related restricted receipts.

11. Purpose of Funds

General	An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Home works and workers	A restricted fund for the receipt of gifts and offerings for people working in the UK pending distribution of the funds.
Missionaries	A restricted fund for the receipt of gifts and offerings for missionaries working abroad pending distribution of the funds.
Study week	A restricted fund for the receipt of gifts and offerings towards the cost of the charity's annual study week