

St John the Evangelist Scottish Episcopal Church, Forres.

Scotland · Charity number SC010346

Details

Status Active

Legal form Unincorporated association

Part of General Synod Of The Scottish Episcopal Church (SC015962)

Registered 1935-04-30

Register [View on the OSCR register](#)

Contact

Address Cathkin
Nelson Road
Forres
Moray
IV36 1DR

Website <http://stjohnsforres.org.uk>

Activities

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

Purposes: 'the prevention or relief of poverty','the advancement of religion','the advancement of the arts, heritage, culture or science'

What the charity does: Run a Scottish Episcopal Church

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

Objectives: 1. The prevention and relief of poverty 2. The advancement of religion 3. The advancement of arts, heritage, culture, or science

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£74,485	£104,223	-	2
2024-06-30	£94,362	£108,035	-	1
2023-06-30	£99,126	£86,654	-	4
2022-06-30	£89,534	£82,782	-	3
2021-06-30	£65,192	£69,272	-	3

St John the Evangelist Scottish Episcopal Church, Forres.

Scotland - Charity number SC010346

Accounts



St John the Evangelist Scottish Episcopal Church, Forres

Financial Statements

for the year ended

Year ended 30 June 2025



St John the Evangelist Scottish Episcopal Church, Forres
Financial Statements
Year ended 30 June 2025

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St John the Evangelist Scottish Episcopal Church, Forres
Annual Report of the Members of the Vestry
Year ended 30 June 2025

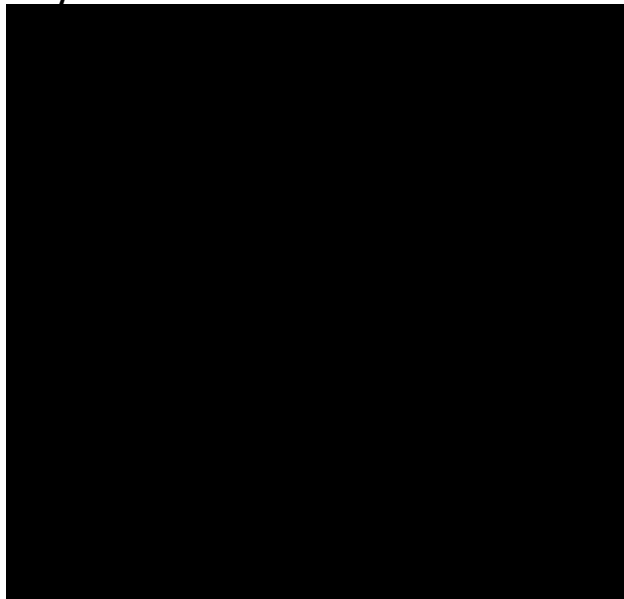
Reference and Administrative Information:

Registered Charity Name: St John the Evangelist Scottish Episcopal Church, Forres

Charity Registration Number: SC010346

Principal Address: St John's, The Rectory, Victoria Road, Forres IV36 3BN
Website: www.stjohnsforres.org.uk

Vestry Members:




(appointed 27th October 2024,
resigned 26th June 2025)

(completed 3 year term
27th October 2024)
(Appointed 27th October 2024)

The Vestry members are Charity Trustees of St John's for the period of their appointment, which may be for the whole or part of the financial year as shown.

Bankers: Bank of Scotland
73 High Street
Nairn
IV12 4BS

Independent Examiner: 
Ritsons, Chartered Accountants
103 High Street
Elgin
Morayshire
IV30 1EB

St John the Evangelist Scottish Episcopal Church, Forres

Annual Report of the Members of the Vestry

Year ended 30 June 2025

Introduction

The Vestry is pleased to present the Annual Accounts for St John's for the financial year ended 30th June 2025.

This annual report and accounts present a summary of St John's financial activities during the past year and gives an overview of other events, which have taken place in the life of the church.

Objectives and Activities

St John's is a medium sized congregation whose principal objective is to advance the mission of the Christian Church: the building of the Kingdom of God through making the name and nature of Our Lord Jesus Christ known to, and loved by, as many as possible. The church endeavours to do this by supporting existing members through worship, prayer, service and fellowship. It also aims to encourage new members through community activities, such as opening the church and hall facilities to other groups, and general outreach work.

St John's continues to be the only church in Forres which is open all day throughout the year. The Priest in Charge and Vestry have a continuing policy of nurturing the worshipping congregation, whilst extending warm welcome to the local community and visitors.

Regular Activities – as seen in the Eagle (inside front cover)

Sunday School

Youth Fellowship

Church Choir

Gardening Group

Sewing Group

Worship – special events included

The annual Carol Service, Week of Prayer for Christian Unity

Compline during Lent

Ecumenical -

Christian Aid week

Service in Cathay and Cameron Court

Messy Church

Community Events

Remembrance Day poppy wreath laying which St John's took part in on 10th November 2024.

Various local, national, and international charities have been supported by St John's throughout the year.

After-School Activities and Supper Club

Uniform Popup

Concerts – various throughout the year.

The Eagle (church magazine), 4 issues per year produced quarterly.

St John the Evangelist Scottish Episcopal Church, Forres
Annual Report of the Members of the Vestry
Year ended 30 June 2025

Structure, Governance and Management

St John's is an incumbency, governed by the Canon Law of the SEC and by a constitution, which came into force in 2012. It is a charge (member congregation) within the Dioceses of Moray, Ross and Caithness. The charity is an unincorporated association. The management team of the church is known as the Vestry. For the purposes of charity law, the members of the Vestry are the Charity Trustees of the Church. Details of the Vestry members are given on page 2 of these accounts. Its purpose is to make a community of disciples committed to mission and ministry in an increasingly secular and diverse context.

Rectors are appointed by the Bishop of the Diocese in consultation with the Vestry. At its annual meeting, the Congregation elect members of the Vestry, usually for a term of three years together with Lay and Alternate Representatives for a period of one year. In addition to the ex-officio members, the constitution requires that the Vestry comprise not more than eight nor fewer than three elected members - with six being the norm for many years.

New Vestry members are required to familiarise themselves with the SEC's Vestry Guidance and the St John's Vestry Handbook, which is updated on a regular basis, so that they are aware of their roles and responsibilities. The Priest in Charge and Secretary are responsible for keeping Vestry members abreast of relevant changes in legislation and best practice relating to charities.

St John's Vestry Responsibilities

The Vestry is responsible for the managing and safeguarding of the assets of the church and assisting the Rector in matters affecting the spiritual welfare of the congregation. They are also responsible for keeping proper accounting records and ensuring that the accounts are prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Vestry regularly considers the risks faced by St John's and ensures that appropriate risk management procedures are in place to mitigate those risks.

Meetings

The Annual Congregational Meeting (ACM) took place on Sunday 27th October 2024 following the 10.00 a.m. Eucharist. The meeting received the accounts for the financial year to end June 2024, and elections took place for the Lay Representative, Alternate Lay Representative and four members of the Vestry. [REDACTED] were elected to the Vestry.

At the next Vestry meeting held on 21st November 2024, [REDACTED] was appointed as Secretary and [REDACTED] was appointed as Treasurer. The meeting approved the re-appointment of [REDACTED] [REDACTED] Ritsons, CA as Independent Examiner. During the financial year, the Vestry met on seven occasions in person:

14th August 2024, 30th September 2024, 15th October 2024, 21st November 2024, 23rd January 2025, 13th March 2025 and 1st May 2025.

St John the Evangelist Scottish Episcopal Church, Forres
Annual Report of the Members of the Vestry
Year ended 30 June 2025

Relationship with Province and Diocese

The Province and Diocese support Saint John's through the pastoral oversight of the Bishop and by any central support functions, which might be provided at Diocesan level. The church continues to be represented at Diocesan level by the Rector and the Lay Representative. As a member congregation of the Scottish Episcopal Church (SEC), St John's has an obligation to contribute to the costs of the Province and Diocese through payment of an annual contribution (quota).

Father Inbadas was appointed as Convener of the Provincial Global Partnership Committee and he also provides supervision for placement students from the Scottish Episcopal Institute. He is also the Vocations Advisor for the Highlands Region.

Financial Review

St John's continues to rely heavily on the regular generosity of its congregation for most of its day-to-day funding although the amount received this year was £3,180 less than last year.

Gift aid repayments and other unrestricted income was up £484 on last year.

Fundraising exceeded the budget but was £275 less than last year.

Unrestricted expenditure was less than last year by £6,762 mainly due to the costs of the assistant priest for only part of the year and a big reduction of £12,191 in repair costs.

The M & G Charifund Investments produced an income of £3,618 in addition to an increase in market value of £2,608. 80 of the 240 units were sold during the year raising £26,956. This was necessary to enable us to meet our costs.

As a result, the church incurred a deficit of £20,532 in unrestricted funds during the year which has been deducted from the unrestricted reserves leaving £70,572 to carry forward to next year.

The church received funds of £125 for restricted purposes and £6,723 was spent leaving £6,252 to be carried forward

Reserves

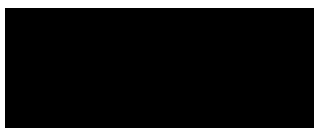
The unrestricted funds can be spent on any relevant activity, but the restricted funds can only be spent on the purposes for which the funds were obtained.

Vestry has adopted a policy of trying to maintain a level of unrestricted reserves such that, in the event of a significant drop in income, the church would be able to maintain its current level of activities for a reasonable period until replacement funding is obtained.

Conclusion

Vestry would like to thank all those who contribute their time, energy and money so generously to ensure the continuation and development of St John's as a centre of worship and a focus for the community.

On behalf of the Trustees



Vestry Secretary
25th September 2025:

St John the Evangelist Scottish Episcopal Church, Forres
Statement of Financial Activities
Year ended 30 June 2025

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Income and Endowments					
Donations (Collections, Gift Aid etc.)	4	32,919	-	32,919	36,099
HMRC Gift Aid Repayments		7,968	-	7,968	8,797
Other Income (Facilities Usage, Refunds, Weddings & Funerals)	4	15,443	125	15,568	13,730
Donations for Repairs			-	-	400
Legacies		-	-	-	1,000
Grants	5	-	-	-	16,623
Receipts from fundraising activities Special Collections for other Organisations	6	10,568	-	10,568	10,843
Investment Income	7	3,709	-	3,709	2,564
	8	3,753	-	3,753	4,306
Total Income		74,360	125	74,485	94,362
Expenditure					
Payments relating to charitable activities	9	29,116	6,723	35,839	36,617
Expenses for fundraising activities	10	365	-	365	722
Quota (Stipend, pensions etc.)	11	61,975	-	61,975	65,609
Governance costs	12	2,335	-	2,335	2,523
Special Collections passed on to other Organisations	7	3,709	-	3,709	2,564
Total Expenditure		97,500	6,723	104,223	108,035
Surplus/ (deficit) for the year		(23,140)	(6,598)	(29,738)	(13,673)
Net gains(losses) on investments	13	2,608	-	2,608	6,043
Net income/(expenditure)		(20,532)	(6,598)	(27,130)	(7,630)
Reconciliation of funds					
Total funds brought forward		91,104	12,850	103,954	111,584
Total funds carried forward		70,572	6,252	76,824	103,954

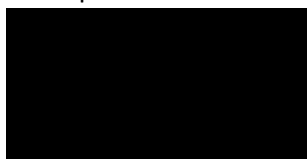
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these accounts

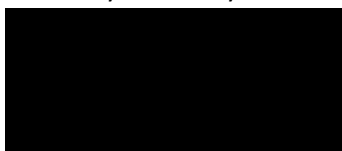
St John the Evangelist Scottish Episcopal Church, Forres
Statement of Financial Position
30 June 2025

		2025 Total £	2024 Total £
Fixed Assets			
Investments at Market Value	13	57,365	78,095
Current Assets			
Debtors	14	3,831	3,889
Cash at bank and in hand		19,285	26,308
		23,116	30,197
Creditors: amounts due falling within one year	15	3,657	4,338
		19,459	25,859
Net Current assets		76,824	103,954
Total Assets less current liabilities		76,824	103,954
Net assets		76,824	103,954
Funds of the Charity	18		
Unrestricted Funds		70,572	91,104
Restricted Funds		6,252	12,850
		76,824	103,954

These financial statements were approved by the Board of Trustees and authorised for issue on 25th September 2025 and are signed on behalf of the Board by:



Vestry Secretary



Vestry Treasurer

The notes on pages 8 to 17 form part of these accounts

St John the Evangelist Scottish Episcopal Church, Forres

Independent Examiner's Report to the Trustees of St John the Evangelist Scottish Episcopal Church

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

The church's 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 (as amended). The church trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 report

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 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 connection with 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 proper 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 8 of the 2006 Accounts Regulationshave 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.



Ritsons
Chartered Accountants
Independent Examiner
103 High Street
Elgin
IV30 IEB

Date:

29/09/25

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements
Year ended 30 June 2025

1. General information

The charity is a registered charity in Scotland and is unincorporated. It is a public benefit entity. The address of the principal office is The Rectory, St John the Evangelist, Victoria Road, Forres, Moray IV36 3BN.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a book value reserve representing the investment assets. There has been no change to the number of shares held (with M&G Charifund) over this financial year.

Income

All income is included in the statement of financial activities when the charity is entitled to the income; any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts. They are included in full in the Statement of Financial Activities when receivable. When legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (*continued*)
Year ended 30 June 2025

3. Accounting policies (*continued*)

Expenditure

Expenditure is recognized on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Investments

Listed investments are measured at fair value with changes in fair value recognised in net income or expenditure.

Defined Contribution Plans

The Scottish Episcopal Church (SEC) administers a non-contributory final salary pension scheme to all employees. The assets of this scheme are held separately from those of the charity. The charity contributes to the scheme at the direction of the SEC. The annual contributions payable are charged to the Statement of Financial Activities.

Fixed assets and heritage assets (church rectory and hall)

The church building, rectory and hall are heritage assets all owned by St John's. The original costs of these assets, and the costs of any improvements which may have been carried out, are not known and have not been included because, in the opinion of the Vestry, the cost of valuing them professionally, in order to include a value in the accounts, outweighs the benefits to users of the accounts.

The charity holds heritage assets, which are fixed assets of historical, artistic or scientific importance that are held to advance the preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalized and included as cost including any incidental expenses of acquisition.

Where heritage assets were acquired in past accounting periods and not capitalized, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (*continued*)
Year ended 30 June 2025

3. Accounting policies (*continued*)

Special collections

During the year, the church made several special collections for different charities. These funds were banked and the total collected paid over to the respective charity. The church was simply collecting the money on behalf of individual donors and forwarding it to the nominated charity; this income and expenditure is included in these accounts as part of the income and expenditure of the church. Further details are given in note 7.

4. Donations and Other Income

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Congregational Giving at Services	8,534	-	8,534	7,939
Gift Aid by Standing Order etc.	24,385	-	24,385	28,160
<i>Donations and collections</i>	32,919	-	32,919	36,099
Donations for weddings and funerals	1,560	-	1,560	1,503
Donations for Use of Facilities	9,037	-	9,037	7,640
Miscellaneous Donations	1,344	125	1,469	1,173
Refund of proportion of Rectory Utilities	3,502	-	3,502	3,414
<i>Other income</i>	15,443	125	15,568	13,730

5. Grants received

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Church in Society Committee	-	-	-	3,000
Forres Area Community Trust	-	-	-	5,000
Third Sector	-	-	-	2,609
Auchernack Trust fund	-	-	-	444
Newbold Legacy Trust	-	-	-	5,570
	-	-	-	16,623
	-	-	-	16,623

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (continued)
Year ended 30 June 2025

6. Receipts from fundraising activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Auction	4,674	-	4,674	3,480
Burns Supper	-	-	-	440
Altyre Open Garden	-	-	-	2,055
Picture Exhibition	-	-	-	374
After church coffee	-	-	-	200
Flower festival	179	-	179	-
Concerts	1,368	-	1,368	-
Plant sale	970	-	970	-
Stall at non church event	150	-	150	
Christmas Puddings	416	-	416	406
Coffee Mornings	2,077	-	2,077	2,788
Open gardens	-	-	-	150
Sale of produce	305	-	305	350
Income from 200 club	429	-	429	600
	<u>10,568</u>	<u>-</u>	<u>10,568</u>	<u>10,843</u>

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (continued)
Year ended 30 June 2025

7. Special Collections

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Mary's Meals	108	-	108	203
Aberlour	1,002	-	1,002	442
Robin Forrest gift	-	-	-	235
Reverend Anthony gift	-	-	-	95
Bishop's Lent Appeal	435	-	435	80
Boys' Brigade	-	-	-	1,340
Moray School Bank	44	-	44	39
Moray Fresh Start	206	-	206	-
Poppy Appeal	40	-	40	130
Erskine Veterans	128	-	128	-
Moray Community Fund	112	-	112	-
Moray Women	350	-	350	-
Forres in Bloom	135	-	135	-
Christian Aid	746	-	746	-
Friends of Blairs Loch	133	-	133	-
Tina Coffey Gift for Dales	270	-	270	-
	3,709	-	3,709	2,564
	3,709	-	3,709	2,564

8. Investment Income

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income Distribution from shares	3,618	-	3,618	3,977
Bank Deposit Interest	135	-	135	329
	3,753	-	3,753	4,306
	3,753	-	3,753	4,306

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (continued)
Year ended 30 June 2025

Expenditure

9. Payments relating to charitable activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Sacristy costs	839	-	839	743
Standin Priests Cover	-	-	-	100
	<u>839</u>	<u>-</u>	<u>839</u>	<u>843</u>
Council Tax	3,824	-	3,824	3,663
Church etc. Building Insurance	4,057	-	4,057	3,953
Utility Usage Gas, Electric and Telephony	14,017	-	14,017	11,259
Building and Garden Maintenance	1,581	5,042	6,623	13,772
	<u>23,479</u>	<u>5,042</u>	<u>28,521</u>	<u>32,647</u>
Youth Fellowship and Sunday School	435	-	435	505
Quinquennial Report	3,150	-	3,150	
After School Club expenses	-	1,681	1,681	720
Youth Choir Expenses	-	-	-	9
Other expenses	985	-	985	1,017
Loop system upgrade	-	-	-	444
Music and organ maintenance	228	-	228	432
	<u>29,116</u>	<u>6,723</u>	<u>35,839</u>	<u>36,617</u>

10. Expenses for fundraising activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Burns Night Catering	-	-	-	80
Produce Stall Costs	95	-	95	191
Chistmas Pudding Ingredients	-	-	-	105
Miscellaneous Costs	-	-	-	120
Hire of rooms for Coffee Mornings	270	-	270	226
	<u>365</u>	<u>-</u>	<u>365</u>	<u>722</u>

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (continued)
Year ended 30 June 2025

11. Quota, Stipend, Salaries and Pensions

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Quota	9,792	-	9,792	9,384
Organist's and Cleaner's wages	5,880	-	5,880	5,805
Priest's Stipend	33,390	-	33,390	30,384
Assistant Priest's Stipend	1,997	-	1,997	7,820
Priest's Pension Contribution	9,085	-	9,085	9,417
Assistant Priest's Pension Contributions	664	-	664	2,559
Priest's Expenses	1,167	-	1,167	240
	61,975	-	61,975	65,609
	61,975	-	61,975	65,609

Stipends was paid for the priest and assistant priest who are not technically employee's but office bearers.

The average number of employees in the year was 2 (2024: 2) No employee received benefits exceeding £60,000 (2024: Nil).

12. Governance Costs

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Examiner's Fee for the examination	1,758	-	1,758	1,748
Postage and Stationery	64	-	64	30
Printing / Photocopying	513	-	513	745
	2,335	-	2,335	2,523
	2,335	-	2,335	2,523

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (continued)
Year ended 30 June 2025

13. Investments

	2025	2024
	£	£
Market value		Listed investments
At 1st July 2024	78,095	68,075
Additions	3,618	3,977
Disposals	(26,956)	-
Fair value movements	<u>2,608</u>	<u>6,043</u>
At 30th June 2025	<u><u>57,365</u></u>	<u><u>78,095</u></u>

A substantial part of the funds is invested in the Charifund, operated for churches and charities by M&G Securities. It has an ethical investment policy and is principally invested in UK Equities. During the financial year 2024/2025 the only additions to the Charifund were the dividends which were reinvested. There were disposals of 80 of the 240 units held. The book (cost) values decreased by £14,892 to £38,584.

14. Debtors

	2025	2024
	£	£
Prepayments and other accrued income	1,276	1,240
Other debtors	<u>2,555</u>	<u>2,649</u>
	<u><u>3,831</u></u>	<u><u>3,889</u></u>

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	81	902
Accruals and deferred income	1,700	1,600
Power Usage for period March to June	<u>1,876</u>	<u>1,836</u>
	<u><u>3,657</u></u>	<u><u>4,338</u></u>

16. Remuneration and expenses paid to Vestry members

None of the Vestry members received any remuneration or expenses relating to their position as Vestry members. The Priest was paid travel expenses of £31 (2024 - £240).

17. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (*continued*)
Year ended 30 June 2025

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	Gain/ (loss)	At 30 June 2025
	£	£	£	£	£
General funds	91,104	74,360	(97,500)	2,608	70,572

	At 1 July 2023	Income	Expenditure	Gain/ (loss)	At 30 June 2024
	£	£	£	£	£
General funds	111,584	77,739	(104,262)	6,043	91,104

Restricted funds

	At 1 July 2024	Income	Expenditure	Gain/ (loss)	At 30 June 2025
	£	£	£	£	£
After School Club	7,280	-	(1,681)	-	5,599
Kitchen upgrade	5,570	-	(5,042)	-	528
Altyre Chapel	-	125	-	-	125
	12,850	125	- 6,723	-	6,252

	At 1 July 2023	Income	Expenditure	Gain/ (loss)	At 30 June 2024
	£	£	£	£	£
After School Club	-	8,000	(720)	-	7,280
Robot mower	-	2,609	(2,609)	-	-
Loop System	-	444	(444)	-	-
Kitchen upgrade	-	5,570	-	-	5,570
	-	16,623	(3,773)	-	12,850

St John the Evangelist Scottish Episcopal Church, Forres
Notes to the Financial Statements (*continued*)
Year ended 30 June 2025

19. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Investments	57,365	-	57,365
Current assets	16,864	6,252	23,116
Current liabilities	(3,657)	-	(3,657)
	<u>70,572</u>	<u>6,252</u>	<u>76,824</u>

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Investments	78,095	-	78,095
Current assets	16,903	13,294	30,197
Current liabilities	(3,894)	(444)	(4,338)
	<u>91,104</u>	<u>12,850</u>	<u>103,954</u>