

# St John's Episcopal Church, Perth

Scotland · Charity number SC011398

## Details

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**Status** Active

**Legal form** Other

**Registered** 1962-11-01

**Register** [View on the OSCR register](#)

## Contact

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**Address** St John's Episcopal Church: Perth  
Princes Street  
Perth  
PH2 8LJ

**Website** [www.episcopal-perth.org.uk](http://www.episcopal-perth.org.uk)

## Activities

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

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of human rights, conflict resolution or reconciliation', 'the promotion of religious or racial harmony', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** St John's mission is to provide an open and welcoming eucharistic based community committed to moving forward in its mission and outreach to the wider church and secular community seeking to serve God through the gifts of its people.

**Beneficiaries:** 'Other defined groups'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Perth And Kinross
- **Geographical spread:** Wider, but within one local authority area

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-09-30 | £116,650 | £129,850    | -      | 4         |
| 2024-09-30 | £117,827 | £133,747    | -      | 4         |
| 2023-09-30 | £113,079 | £117,609    | -      | 4         |
| 2022-09-30 | £116,354 | £99,100     | -      | 4         |
| 2021-09-30 | £91,919  | £87,759     | -      | 4         |

**St John's Episcopal Church, Perth**

Scotland - Charity number SC011398

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# Accounts

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**ST JOHN'S EPISCOPAL CHURCH, PERTH**

**TRUSTEES' REPORT and FINANCIAL STATEMENTS**

**for the Year Ended**

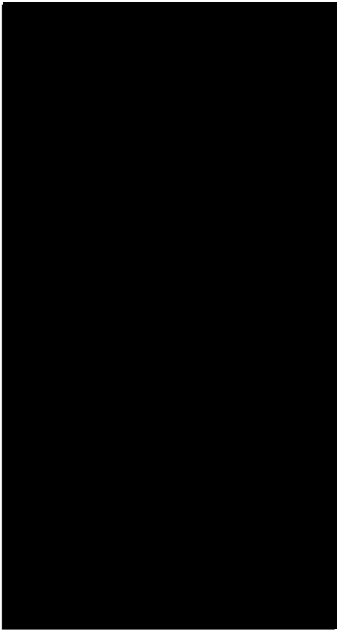
**30 SEPTEMBER 2025**

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Charity name and address                      St John’s Scottish Episcopal Church Perth  
Princes Street  
PERTH  
PH2 8LJ

Scottish Charity Number                      SC011398

| VESTRY MEMBERS                                              |                                                                                    |                                                                   |
|-------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Charity Trustees – as at 30 <sup>th</sup> September 2025    |  | Rector                                                            |
|                                                             |                                                                                    | Rector’s Warden                                                   |
|                                                             |                                                                                    | People’s Warden (elec. Dec 2024)                                  |
|                                                             |                                                                                    | Treasurer (app. Mar 2023)                                         |
|                                                             |                                                                                    | Lay Representative (elec. Dec 2024)                               |
| Non-Trustee Office Bearer                                   |                                                                                    | Elected (Dec 2022 H&S Officer)                                    |
| Secretary                                                   |                                                                                    | Elected (Dec 2022 PVG Officer)                                    |
| Changes during the year                                     |                                                                                    | Elected Member ( Dec 2024)                                        |
| Changes in Trustees post year end to date of Trustee Report |                                                                                    | Appointed November 2025                                           |
|                                                             |                                                                                    | Secretary (resigned March 2025)                                   |
|                                                             |                                                                                    | (Resigned effective from 1 <sup>st</sup> October 2025)            |
|                                                             |                                                                                    | Treasurer (appointed effective from 1 <sup>st</sup> October 2025) |

Alternative Lay Representative                                            Appointed December 2024

Bankers                      Bank of Scotland  
10 – 16 King Edward Street  
PERTH  
PH1 5UT

Independent Examiner                      

Solicitors                      Blackadders LLP  
30 & 34 Reform Street  
Dundee  
DD1 1RJ

## Structure, governance and management

The Church is an unincorporated association, governed by constitution last amended 2004 and it complies with Scottish Charity Law as last amended in the Charities and Trustee Investment (Scotland) Act 2005. St. John's is a congregation of the Diocese of St Andrews, Dunkeld and Dunblane in the Scottish Episcopal Church (SEC). The Bishop of St Andrews, The Right Revd Ian Paton, has oversight of the 44 charges within the Diocese, which are subject to the Canon Law of the SEC as revised from time to time. The Rector, [REDACTED], as Dean of the Diocese, visits parishes on behalf of the Bishop, preaching when asked, overseeing vacancies and leading Vestries through any difficulties.

The Vestry held seven ordinary meetings during the year to conduct the Church's business. Agendas and Minutes are prepared and circulated, and monthly Statements of Account tabled by the Treasurer. All agendas include Safeguarding and Health & Safety as standing items. All meetings and the AGM were chaired by the Rector. Minutes are filed and may be inspected on request.

The Trustees are advised by the SEC's Communications Office of Scottish Government legislation and SEC guidelines for Places of Worship on matters of national concern, such as pandemics, Health & Safety and security. The Lay Representative attends the SEC's annual Diocesan Synod and reports to Vestry and congregation.

The Trustees continue to exercise their responsibility for the proper maintenance of Church property and fabric (see below). The property consists of the Church in Princes Street, the adjacent Threshold Centre and its Rectory in Comely Bank, Perth. The Trustees seek to keep all three properties in an excellent state of repair. For major works quotes are obtained and signed off by Vestry. Minor inspections and works are attended to by a Meet and Fix Group of members of the congregation.

## The Vestry

The members of the Vestry normally hold office for 4 years and are elected at the AGM. It includes the Rector (as Chair), and as *ex officio* members the Lay Representative, who represents the Church at Diocesan Synod, and the People's Warden. These officers are elected annually by the congregation at the AGM and hold office for one year. The Rector's Warden is appointed by the Rector. The Secretary and Treasurer, both constituent voting members of the congregation, are appointed by the Vestry.

## Objectives

The Trustees' objectives are to uphold the mission of the Anglican Church through worship, fellowship and outreach. It aims to move with the times and is an inclusive community welcoming members regardless of race, creed and gender. Sited opposite a Council hostel for the homeless, close to a block of social housing and the law courts, it is aware of increasing social pressures locally and tries to respond to them.

## Performance

There are two Sunday services, 8.30 with Holy Communion and 10.30 Sung Eucharist, and a Thursday service at 11 a.m. followed by coffee and chat; with its well-appointed kitchen and efficient heating the Threshold is also available for hire. In the past financial year it was hired by a range of organisations. Average communicant numbers at 8.30 and 11 a.m. services are 16 and 40-45 respectively, increasing to 60+ at main Church festivals. A Healing liturgy is used on the third of the month. The Rector, Dean and [REDACTED] with the Assistant Priests [REDACTED] plan the services and worship rota bi-monthly.



They are supported by two semi-retired clergy members, plus three lay Deacons licensed to administer the Reserved Sacrament. The 10.30 service is live-streamed every Sunday with 135 subscribers. Services are usually viewed by 40 to 50 people each week.

During Advent, Reflections and Compline were held and well attended. The usual special services for Christmas, Holy Week and Easter took place.

Retiring collections were taken for the Poppy Appeal, Greyfriars's Hostel, Mission to Seafarers and the Bishop's Lenten Appeal. Other charitable disbursements were made by the Fellowship. All disbursements processed through the church bank account are listed in Note 16 to the accounts on page 20. The church itself is an attractive and well-equipped venue for talks and concerts, with audio, projection and streaming facilities. It maintains an active website and Facebook page. A house prayer group meets once a month.

## **CHURCH TEAMS AND ACTIVITIES**

### **Eco Group**

The ECO groups targets for the year were based on the 10 'petals' of the Scottish Episcopal Church Net Zero Action Plan and we have made good progress. 3 events were run during the Season of Creation based on 2 talks produced by Tearfund and concluded with the film "2040"; these events were well attended and received.

The church's Green Ticket Scheme, aimed at encouraging the congregation to reduce their carbon footprint, produced a range of responses including buying an electric car, installing solar panels through to reducing the temperature at which clothes are washed.

The group has been investigating measures to improve the energy efficiency of the Threshold and has participated in Christian Aid events and is applying to become a "Fairtrade Place of Worship". Following contact with Perth and Kinross Council a 'Sheffield' bike stand has been installed in the carpark adjacent to the church.

### **Buildings and Fabric**

The Fabric Group met on six occasions throughout the year. Achievements include

- An Electrical Installation inspection on the Rectory was undertaken,
- The fire alarm, extinguishers and emergency lighting were subject to six monthly testing,
- The steeple lighting protection earth mat was tested,
- An annual inspection of the Threshold and Rectory gas boilers and appliances was completed, and

In all cases certificates of compliance were issued.

- The church roof and steeple were inspected using a drone and remedial works were carried out as necessary.

The Threshold Gas Meter was converted to a 'Smart Meter'.

### **Ministry and Pastoral**

The Ministry Team, whose primary function is to scrutinise, discuss and allocate the ongoing requirement for home Holy Communion for those people unable to attend services, met on seven occasions during the year. One member of the clergy team recently stepped back from ministry duties due to family commitments and this has impacted the team's ability to monitor and fulfil pastoral visiting. However, two members of the pastoral visiting team have joined the group to assist with monitoring and maintaining pastoral visits.

The team also ensures that lay involvement in administering the Holy Sacrament from the Reserved Sacrament at services on Sundays 8.30am and Thursdays 11am are fulfilled when required. The Rector maintains general oversight of the team and offers guidance on special events and services throughout

the year such as Advent, Lent, Christmas and major Saints Days. Comment and feedback is actively encouraged at these meetings.

### **Health and Safety**

The health and safety of everybody who uses, visits or is in the immediate vicinity of St John's Episcopal Church and the adjacent Threshold accommodation is of primary importance to those who have a responsibility for ensuring the safe operation of the Church and the adjacent Hall.

The assessment of health and safety risks is a continuous process, carried out in this case by observation, listening to others' observations and by statutory testing.

Trip hazards in the Dean's office and front meeting room were removed and a live open socket in the front meeting room was removed and lighting in the choir vestry and the church office was improved. New sockets removed the need for inappropriate floor extension leads and plug-in adapters, and unsafe electrical arrangements were removed as necessary. A new water heater and wall heater have been installed in the office toilet. In the Threshold, new lighting arrangements and extractor fans were installed in all the toilets and in the kitchen.

Several work estimates were procured for future works to further improve lighting systems and remove potential hazards.

### **Communications - traditional and digital**

St. John's produces a bi-monthly magazine, Quest, which is sent online, by post or by hand to everyone on the roll. It keeps members up-to-date of SEC Diocesan and Provincial news and resources available on their respective websites, and carries updates on Christian Aid, Eco, occasional book reviews, seasonal and personal celebrations. The St John's website carries news and photos of church activities, live links to streamed services, video links, Quest online, and links to Facebook and YouTube.

### **Fellowship**

15 to 20 members regularly attended meetings during the year. The meetings consisted of travel talks given by members, a talk on a life in teaching, a member's lifelong interest in trains, an afternoon of board games and an afternoon when those attending brought in their favourite book to discuss with others in small groups. The Waste Minimisation Officer from Perth & Kinross Council gave a talk on how to recycle almost anything.

We had the usual Christmas celebration in December and lunch in the Threshold in January although the Fellowship were saddened to lose 4 longstanding members who died during the year.

The Fellowship donated £400 to charities during the year as listed in Note 16 to the Financial Statements.

### **Young Church**

Sadly there remains no call for regular Young Church activities but two members of the congregation holding the necessary Disclosures are available if required to look after children attending with their parents.

### **Music and choir**

Attempts to repairs the church's Rogers organ locally were unsuccessful but during the year the church was gifted a digital organ by the Salvation Army which provided a lift for congregational singing. To repair the Rogers organ, it has been agreed to launch a fundraising programme in the coming financial year with promises of support already received.

### **Christian Aid**

St John's helped Christian Aid (CA) mark its 80<sup>th</sup> year fighting for justice and peace. The focus of CA Week was Guatemala and St John's attendance and support helped raise £1700 at Kinnoull church's Book Sale. Perth Episcopal Churches donated £615 from CAW envelopes. In addition, we received an excellent talk on Guatemala.

The August Big Brekkie in the North Church was our biggest contribution to CA both as organisers, and attenders. The focus was raising awareness of CA Campaigns rather than fund-raising, nevertheless £745 was raised at the event.

### **PVG and Safeguarding.**

The Trustees were pleased to note that once again no issues were reported during the year. The PVG officer and 2 others will attend a Safeguarding Conference on 28th October and any new Safeguarding information will be circulated at the next available Vestry meeting.

### **FINANCIAL REVIEW**

Results for the year ended 30 September 2025 are given in the Statement of Financial Activities (SOFA) on page 9 and the assets and liabilities of the charity are shown in the Balance Sheet on page 10. These statements should be read in conjunction with the policies and notes which appear on pages 11 to 20.

The SOFA shows net expenditure of £13,200 (2023/2024 net expenditure of £15,920) for all activities before net gains on investments are taken into account. The net expenditure is made up of £8,310 on unrestricted funds and £4,890 on restricted funds. After transfers between funds are taken into account unrestricted funds showed a loss of £2,175 whilst restricted funds showed a loss of £7,213 giving an overall net loss in funds of £9,388.

Congregational giving from standing orders, freewill offering, the open plate and associated gift aid to unrestricted funds increased by £9,440. Income from donations to restricted funds was the same as the previous year. Income from legacies totalled £2,688 (2023/2024 totalled £6,888). The church continues to receive £4,500 support from the diocese as compensation for the time taken by the rector to fulfil the role of Dean of the Diocese. The Diocese also provided stipend support totalling £1,850. Income from property lets totalled £5,865 down from £7,965 in 2023/2024. Expenditure on unrestricted funds increased by £3,706 across most cost headings compared with 2023/2024 while expenditure on the restricted funds decreased by £8,005.

The International Café which provides support for refugees has now established its own bank account and will no longer feature in the church's financial statements.

### **Reserves Policy**

Our policy is to maintain bank balances and investments sufficient to meet normal operating costs. Income from investments helps to meet our annual running costs and provides a safety net if any unanticipated major items of expenditure should occur. This is particularly important as the church is a listed building and the Threshold is the ground floor of a tenement property for which the church is responsible for 25% of any common repair costs.

### **Investment policy and performance**

The church's investments are managed by RBC Brewin Dolphin Ltd. Two members of the church with suitable experience regularly monitor RBC Brewin Dolphin's performance whose remit is to provide annual income and capital growth. The market value of the investments as shown in the balance sheet increased from £142,378 as at 1st October 2024 to £145,234 as at 30th September 2025.

The agreed operating strategy is conservative, insofar as it minimises exposure to equities, seeks to optimise income commensurate with capital growth within a level of risk set by the trustees. The various investment categories matched these criteria as at 30<sup>th</sup> September 2025. Investment income of £6,179 was slightly up on the previous year's figure of £6,108.

### **Financial Outlook**

The financial outlook for 2025/2026 will be very challenging for the Trustees as cost pressures across various headings continue to rise. Clergy in the Episcopal Church have been awarded a pay increase of 6% from 1<sup>st</sup> January 2025. In common with all charges and denominations the disposable income of congregational members is being squeezed.

### **OTHER MATTERS**

#### **Risk Management**

The trustees have overall responsibility for procedures and systems of control over the activities of the charity. Monthly financial monitoring statements based on cash movements through the bank account are provided to trustees regardless of whether or not there is a scheduled meeting of the trustees. Health and safety and PVG are standing items on the Vestry meeting agendas. However, such systems can only provide reasonable, but not absolute, assurance that nothing untoward has or is occurring in any of these areas. Based on the frameworks in place and the trustees' low risk appetite it has been assessed that our exposure to major risks has been mitigated as far as possible.

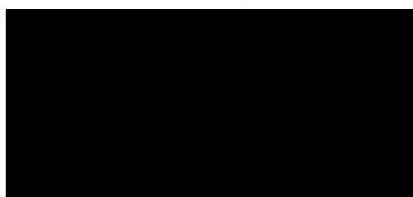
### **STATEMENT OF RESPONSIBILITIES OF MEMBERS OF THE VESTRY**

Charities law requires persons concerned in the management or control of every recognised body to prepare accounts for each financial year which give a true and fair view of its state of affairs and of its results for that period. In preparing the financial statements the members are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the Vestry are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the relevant legislation. The members of the Vestry are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **By order of the Vestry**



22nd January 2026

I report on the financial statements of the charity for the year ended 30 September 2025 which are set out on pages 9 to 20.

**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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 (as amended). 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 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 (as amended), and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

8<sup>th</sup> Feb 2026

Fellow of The Association of Chartered Certified Accountants

**ST JOHN'S EPISCOPAL CHURCH, PERTH**  
**STATEMENT OF THE FINANCIAL ACTIVITIES**  
**for the YEAR ENDED 30 SEPTEMBER 2025**

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|                                                                           | Notes | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income and endowments from</b>                                         |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                                    | 2     | 89,403                             | 5,000                            | 94,403             | 84,132                             | 5,000                            | 89,132             |
| Charitable activities                                                     | 3     | 9,003                              | 1,200                            | 10,203             | 10,566                             | 4,056                            | 14,622             |
| Other trading activities                                                  | 4     | 5,865                              | 0                                | 5,865              | 7,965                              | 0                                | 7,965              |
| Investment income                                                         | 5     | 4,865                              | 1,314                            | 6,179              | 4,653                              | 1,455                            | 6,108              |
| <b>Total income</b>                                                       |       | <b>109,136</b>                     | <b>7,514</b>                     | <b>116,650</b>     | <b>107,316</b>                     | <b>10,511</b>                    | <b>117,827</b>     |
| <b>Expenditure on</b>                                                     |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                                                             | 6     | 1,253                              | 246                              | 1,499              | 1,186                              | 259                              | 1,445              |
| Charitable activities                                                     |       | 116,193                            | 12,158                           | 128,351            | 112,487                            | 19,815                           | 132,302            |
| <b>Total expenditure</b>                                                  |       | <b>117,446</b>                     | <b>12,404</b>                    | <b>129,850</b>     | <b>113,673</b>                     | <b>20,074</b>                    | <b>133,747</b>     |
| <b>Net income/(expenditure<br/>before gains and losses on investments</b> |       | <b>(8,310)</b>                     | <b>(4,890)</b>                   | <b>(13,200)</b>    | <b>(6,357)</b>                     | <b>(9,563)</b>                   | <b>(15,920)</b>    |
| <b>Net gains/(losses on investments</b>                                   |       | <b>4,821</b>                       | <b>(1,009)</b>                   | <b>3,812</b>       | <b>9,210</b>                       | <b>1,434</b>                     | <b>10,644</b>      |
| <b>Net income/(expenditure</b>                                            |       | <b>(3,489)</b>                     | <b>(5,899)</b>                   | <b>(9,388)</b>     | <b>2,853</b>                       | <b>(8,129)</b>                   | <b>(5,276)</b>     |
| <b>Transfer between funds</b>                                             |       | <b>1,314</b>                       | <b>(1,314)</b>                   | <b>0</b>           | <b>1,455</b>                       | <b>(1,455)</b>                   | <b>0</b>           |
| <b>Net movement in funds</b>                                              |       | <b>(2,175)</b>                     | <b>(7,213)</b>                   | <b>(9,388)</b>     | <b>4,308</b>                       | <b>(9,584)</b>                   | <b>(5,276)</b>     |
| <b>Reconciliation of funds</b>                                            |       |                                    |                                  |                    |                                    |                                  |                    |
| <b>Total funds brought forward</b>                                        |       | <b>327,615</b>                     | <b>51,688</b>                    | <b>379,303</b>     | <b>323,309</b>                     | <b>61,270</b>                    | <b>384,579</b>     |
| <b>Total funds carried forward</b>                                        | 15    | <b>325,439</b>                     | <b>44,475</b>                    | <b>369,914</b>     | <b>327,617</b>                     | <b>51,686</b>                    | <b>379,303</b>     |

**ST JOHN'S EPISCOPAL CHURCH, PERTH**  
**BALANCE SHEET**  
**for the YEAR ENDED 30 SEPTEMBER 2025**

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|                                     | Notes | 2025<br>£      | 2024<br>£      |
|-------------------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>                 |       |                |                |
| Tangible fixed assets               | 9     | 195,310        | 195,954        |
| Investments                         | 10    | 145,234        | 142,378        |
|                                     |       | <u>340,544</u> | <u>338,332</u> |
| <b>Current assets</b>               |       |                |                |
| Debtors                             | 11    | 5,877          | 6,246          |
| Cash at bank and on hand            | 12    | 25,882         | 38,206         |
|                                     |       | <u>31,759</u>  | <u>44,452</u>  |
| <b>Creditors</b>                    |       |                |                |
| Amounts falling due within one year | 13    | (2,007)        | (3,481)        |
| <b>Net current assets</b>           |       | <u>29,752</u>  | <u>40,971</u>  |
| <b>Total assets</b>                 |       | <u>370,296</u> | <u>379,303</u> |
| <b>The funds of the charity</b>     |       |                |                |
| <b>Unrestricted funds</b>           |       |                |                |
| General funds                       |       | 318,713        | 319,794        |
| Designated funds                    |       | 6,726          | 7,821          |
|                                     |       | <u>325,439</u> | <u>327,615</u> |
| <b>Restricted funds</b>             |       | 44,857         | 51,688         |
| <b>Total funds</b>                  | 15    | <u>370,296</u> | <u>379,303</u> |

In preparing these financial statements:

- The trustees are of the opinion that the charity is entitled to the exemption from audit conferred by Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended).
- The trustees acknowledge their responsibility for ensuring that the charity keeps proper accounting records and to prepare financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements were approved by the Vestry on 26<sup>th</sup> January 2026.

Treasurer

Rector



## **1 Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.
- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required 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.

### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item has been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.



#### **Donated services and facilities - continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank, or, dividend income from investments.

#### **Fixed assets**

The charity has the right to occupy and use for its charitable objectives certain tangible fixed assets, including the Church Sanctuary (a B listed building), The Threshold and The Rectory, title for all of which is vested in the name of the Church. The Rectory and The Threshold are reflected in Fixed Assets (note 9). The Church Sanctuary is not included, as being a Heritage Asset, it is difficult to value in view of its current use.

All tangible fixed assets having a value to the charity for a duration of greater than one year (other than those acquired for specific purposes), are capitalised. Depreciation is provided on a reducing balance basis to write off the cost or initial value, of tangible fixed assets over their estimated useful lives:

Fixture, fittings and equipment 20% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and the end of the financial year. Realised gains and losses represent the difference between the proceeds of any investment disposal and the market value at the start of the year (or cost if purchased in the year).

#### **Taxation**

St John's Episcopal Church: Perth is a registered and recognised charity for the purpose of applicable taxation legislation and is not, therefore, subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**ST JOHN'S EPISCOPAL CHURCH, PERTH**  
**NOTES to the FINANCIAL STATEMENTS**  
**for the YEAR ENDED 30 SEPTEMBER 2025**

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|                                                   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>2. Donations and legacies</b>                  |                                    |                                  |                    |                                    |                                  |                    |
| Offerings - Gift Aid including tax recovered      | 77,537                             | 5,000                            | 82,537             | 72,111                             | 5,000                            | 77,111             |
| Offerings - Open plate and general donations      | 7,136                              |                                  | 7,136              | 3,122                              | 0                                | 3,122              |
| Legacy                                            | 2,688                              |                                  | 2,688              | 6,888                              | 0                                | 6,888              |
| Flower fund donations                             | 499                                |                                  | 499                | 295                                | 0                                | 295                |
| Fellowship fund donations                         | 312                                |                                  | 312                | 201                                | 0                                | 201                |
| Coffee fund donations                             | 1,232                              |                                  | 1,232              | 1,515                              | 0                                | 1,515              |
|                                                   | <b>89,403</b>                      | <b>5,000</b>                     | <b>94,403</b>      | <b>84,132</b>                      | <b>5,000</b>                     | <b>89,132</b>      |
| <b>3. Income from charitable activities</b>       |                                    |                                  |                    |                                    |                                  |                    |
| Fundraising                                       | 1,518                              |                                  | 1,518              | 879                                | 0                                | 879                |
| Fellowship fundraising                            |                                    |                                  |                    | 389                                | 0                                | 389                |
| Fellowship subscriptions                          | 325                                |                                  | 325                | 328                                | 0                                | 328                |
| Scottish Refugee Grant and donations              |                                    | 1,200                            | 1,200              | 0                                  | 2,370                            | 2,370              |
| Diocesan Support grants                           | 6,350                              |                                  | 6,350              | 8,090                              | 1,686                            | 9,776              |
| Warm Spaces Grant                                 | 810                                |                                  | 810                | 880                                | 0                                | 880                |
|                                                   | <b>9,003</b>                       | <b>1,200</b>                     | <b>10,203</b>      | <b>10,566</b>                      | <b>4,056</b>                     | <b>14,622</b>      |
| <b>4. Income from other charitable activities</b> |                                    |                                  |                    |                                    |                                  |                    |
| Threshold Hire                                    | <b>5,865</b>                       |                                  | <b>5,865</b>       | <b>7,965</b>                       | <b>0</b>                         | <b>7,965</b>       |
| <b>5. Investment income</b>                       |                                    |                                  |                    |                                    |                                  |                    |
| Dividends                                         | <b>4,865</b>                       | <b>1,314</b>                     | <b>6,179</b>       | <b>4,653</b>                       | <b>1,455</b>                     | <b>6,108</b>       |

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|                                             | Unrestricted Funds 2025<br>£ | Restricted Funds 2025<br>£ | Total 2025<br>£ |
|---------------------------------------------|------------------------------|----------------------------|-----------------|
| <b>6. Analysis of Expenditure</b>           |                              |                            |                 |
| <b>Raising funds</b>                        |                              |                            |                 |
| Investment management fees                  | 1,097                        | 246                        | 1,343           |
| Fund raising expenses                       | 82                           |                            | 82              |
| Offering envelopes                          | 74                           |                            | 74              |
|                                             | <b>1,253</b>                 | <b>246</b>                 | <b>1,499</b>    |
| <b>Charitable activities</b>                |                              |                            |                 |
| Rector's stipend                            | 36,518                       |                            | 36,518          |
| Rector's pension contributions              | 8,316                        |                            | 8,316           |
| Rector's travelling expenses                | 538                          |                            | 538             |
| Rector's telephone and other expenses       | 1,009                        |                            | 1,009           |
| Assistant clergy expenses                   | 2,265                        |                            | 2,265           |
| Quota                                       | 14,485                       |                            | 14,485          |
| Organist's salary                           | 5,670                        |                            | 5,670           |
| Secretary's salary                          | 7,191                        |                            | 7,191           |
| Cleaner's salary                            | 5,179                        |                            | 5,179           |
| Stationery and postage                      | 2,065                        |                            | 2,065           |
| Computer and website expenses               | 299                          |                            | 299             |
| Heating and lighting                        | 5,413                        |                            | 5,413           |
| Telephone                                   | 835                          |                            | 835             |
| Council tax                                 | 2,311                        |                            | 2,311           |
| Insurance                                   | 10,731                       |                            | 10,731          |
| Cleaning and laundry                        | 356                          |                            | 356             |
| Other expenses                              | 808                          |                            | 808             |
| Communion and other service expenditure     | 1,073                        |                            | 1,073           |
| Choir and music expenses                    | 477                          |                            | 477             |
| Fabric expenditure - repair and maintenance | 8,177                        | 8,294                      | 16,470          |
| Depreciation on fixed assets                | 597                          | 630                        | 1,227           |
| <b>Continued Over</b>                       |                              |                            |                 |

## ST JOHN'S EPISCOPAL CHURCH, PERTH NOTES to the FINANCIAL STATEMENTS

[illegible]

|                                   | <b>2025</b>   | <b>2024</b>   |
|-----------------------------------|---------------|---------------|
|                                   | <b>£</b>      | <b>£</b>      |
| <b>7. Staff costs and numbers</b> |               |               |
| Salaries                          | 54,558        | 51,724        |
| Pension Contributions             | 8,316         | 10,430        |
| Assistant Clergy expenses         | 2,265         | 2,844         |
|                                   | <b>62,874</b> | <b>64,998</b> |
|                                   | <b>Number</b> | <b>Number</b> |
| Ministerial Support               | 3             | 3             |
| Music Staff                       | 1             | 1             |
| Administration                    | 1             | 1             |
| Premises and maintenance          | <u>1</u>      | <u>1</u>      |
|                                   | <b>6</b>      | <b>6</b>      |

Information regarding stipendiary members of the clergy, who are technically not employees but office holders, is included in the above.

There are no employees who received emoluments in excess of £60,000 during the year.

Clergy 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. The Rector is a member of the fund. St John's is unable to identify its share of the underlying assets and liabilities of the fund on a consistent and reasonable basis and so accounts for its contributions as if the scheme was a defined contribution scheme. The contribution rate for the year under review was 22%; the rate was based on the recommendations of the Fund's Actuary. There were no contributions outstanding at 30 September 2025 in relation to the Rector.

**8. Trustee remuneration and related party transactions**

The following expenses were incurred on behalf of the Rector.

|                | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
|                | <b>£</b>    | <b>£</b>    |
| Council tax    | 2,311       | 3,038       |
| Other expenses | 2,559       | 1,922       |

No other trustee received any remuneration or reimbursement of expenses during the year.

|                                  | <b>Property</b> | <b>Fixtures &amp; Fittings</b> | <b>Total</b>   |
|----------------------------------|-----------------|--------------------------------|----------------|
| <b>Cost</b>                      | <b>£</b>        | <b>£</b>                       | <b>£</b>       |
| As at 1 October 2024             | 190,403         | 58,984                         | 249,387        |
| Additions                        |                 | 582                            | 582            |
| At 30 September 2025             | <b>190,403</b>  | <b>59,566</b>                  | <b>249,969</b> |
| <b>Accumulated depreciation</b>  |                 |                                |                |
| As at 1 October 2024             | 0               | 53,433                         | 53,433         |
| Depreciation charge for the year | 0               | 1,227                          | 1,227          |
| At 30 September 2025             | <b>0</b>        | <b>54,659</b>                  | <b>54,659</b>  |
| <b>Net book value</b>            |                 |                                |                |
| 30 September 2025                | <b>190,403</b>  | <b>4,907</b>                   | <b>195,310</b> |
| 1 October 2024                   | <b>190,403</b>  | <b>5,551</b>                   | <b>195,954</b> |

**Tangible Fixed Assets – continued**

The charity has the right to occupy and use the Church Sanctuary (a B listed building), The Threshold and The Rectory, title for all of which is vested in the name of the Church. The Rectory and The Threshold are reflected in Property Fixed Assets shown above. The Church Sanctuary is not included as the original cost is not known and in the opinion of the trustees the cost of professionally valuing it to include a value in the accounts outweighs the benefits to users of the accounts.

|                                                            | <b>2025</b>    | <b>2024</b>    |
|------------------------------------------------------------|----------------|----------------|
|                                                            | <b>£</b>       | <b>£</b>       |
| <b>10. Investments</b>                                     |                |                |
| Market value at start of year                              | 142,378        | 133,052        |
| Increase/(decrease) in cash held                           | 163            | (979)          |
| Purchases                                                  | 6,076          | 15,817         |
| Disposals                                                  | (7,194)        | (16,156)       |
| Realised gains/(losses)                                    | 358            | 1,742          |
| Unrealised gains/(losses)                                  | 3,454          | 8,902          |
| <b>Market value at end of year</b>                         | <b>145,23</b>  | <b>142,378</b> |
| <b>Cost at 30 September</b>                                | <b>122,719</b> | <b>120,535</b> |
|                                                            |                |                |
|                                                            | <b>2025</b>    | <b>2024</b>    |
|                                                            | <b>£</b>       | <b>£</b>       |
| <b>11. Debtors</b>                                         |                |                |
| Gift aid refund due                                        | 3,447          | 3,351          |
| Other debtors                                              | 1,424          | 2,124          |
| Prepayments                                                | 1,006          | 771            |
|                                                            | <b>5,877</b>   | <b>6,246</b>   |
|                                                            |                |                |
|                                                            | <b>2025</b>    | <b>2024</b>    |
|                                                            | <b>£</b>       | <b>£</b>       |
| <b>12. Bank and cash</b>                                   |                |                |
| Church                                                     | 23,289         | 33,984         |
| Church Organisations                                       | 2,593          | 2,188          |
| Outside Organisations                                      |                | 2,034          |
|                                                            | <b>25,882</b>  | <b>38,206</b>  |
|                                                            |                |                |
|                                                            | <b>2025</b>    | <b>2024</b>    |
|                                                            | <b>£</b>       | <b>£</b>       |
| <b>13. Creditors - amounts falling due within one year</b> |                |                |
| Accruals                                                   | <b>2,007</b>   | <b>3,481</b>   |

**ST JOHN'S EPISCOPAL CHURCH, PERTH**  
**NOTES to the FINANCIAL STATEMENTS**  
**for the YEAR ENDED 30 SEPTEMBER 2025**

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| 14. Analysis of net assets<br>between funds | Syrian<br>2025<br>£ | Fabric<br>2025<br>£ | Designated<br>2025<br>£ | General<br>2025<br>£ | Endowment<br>2025<br>£ | Organ<br>2025<br>£ | Restoration<br>2025<br>£ | Total<br>2025<br>£ |
|---------------------------------------------|---------------------|---------------------|-------------------------|----------------------|------------------------|--------------------|--------------------------|--------------------|
|                                             |                     |                     |                         |                      |                        |                    |                          |                    |
| Fixed assets                                |                     |                     |                         | 192,789              |                        | 2,355              | 166                      | 195,310            |
| Investments                                 |                     |                     |                         | 119,176              | 26,058                 |                    |                          | 145,234            |
| Current assets                              |                     | 16,278              | 6,726                   | 8,755                |                        |                    |                          | 31,759             |
| Creditors                                   |                     |                     |                         | (2,007)              |                        |                    |                          | (2,007)            |
|                                             | <b>0</b>            | <b>16,278</b>       | <b>6,726</b>            | <b>318,713</b>       | <b>26,058</b>          | <b>2,355</b>       | <b>166</b>               | <b>370,296</b>     |

| Analysis of net assets<br>between funds | Syrian<br>2024<br>£ | Fabric<br>2024<br>£ | Designated<br>2024<br>£ | General<br>2024<br>£ | Endowment<br>2024<br>£ | Organ<br>2024<br>£ | Restoration<br>2024<br>£ | Total<br>2024<br>£ |
|-----------------------------------------|---------------------|---------------------|-------------------------|----------------------|------------------------|--------------------|--------------------------|--------------------|
|                                         |                     |                     |                         |                      |                        |                    |                          |                    |
| Fixed assets                            | 0                   | 0                   | 0                       | 192,804              | 0                      | 2,943              | 207                      | 195,954            |
| Investments                             | 0                   | 0                   | 0                       | 115,447              | 26,931                 | 0                  | 0                        | 142,378            |
| Current assets                          | 2,034               | 20,721              | 7,821                   | 13,875               | 0                      | 0                  | 0                        | 44,452             |
| Creditors                               | 0                   | (1,149)             | 0                       | (2,332)              | 0                      | 0                  | 0                        | (3,481)            |
|                                         | <b>2,034</b>        | <b>19,572</b>       | <b>7,821</b>            | <b>319,794</b>       | <b>26,931</b>          | <b>2,943</b>       | <b>207</b>               | <b>379,303</b>     |

|                                      | At 1 Oct<br>2024<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>resources<br>£ | (Losses)/<br>Gains<br>£ | Transfers<br>£ | At 30 Sep<br>2025<br>£ |
|--------------------------------------|-----------------------|----------------------------|----------------------------|-------------------------|----------------|------------------------|
| <b>15. Movement in funds</b>         |                       |                            |                            |                         |                |                        |
| <b>Restricted funds</b>              |                       |                            |                            |                         |                |                        |
| Syrian refugee fund                  | 2,034                 | 1,200                      | (3,234)                    |                         |                | 0                      |
| Restoration fund                     | 207                   |                            | (41)                       |                         |                | 166                    |
| Organ fund                           | 2,943                 |                            | (589)                      |                         |                | 2,355                  |
| Fabric fund                          | 19,572                | 5,000                      | (8,294)                    |                         |                | 16,278                 |
| Endowment fund                       | 26,931                | 1,314                      | (246)                      | (627)                   | (1,314)        | 26,058                 |
|                                      | <u>51,688</u>         | <u>7,514</u>               | <u>(12,403)</u>            | <u>(627)</u>            | <u>(1,314)</u> | <u>44,857</u>          |
| <b>Unrestricted funds</b>            |                       |                            |                            |                         |                |                        |
| General fund                         | <u>319,794</u>        | <u>102,268</u>             | <u>(115,966)</u>           | <u>4,821</u>            | <u>7,796</u>   | <u>318,713</u>         |
| <b>Unrestricted designated funds</b> |                       |                            |                            |                         |                |                        |
| Diocesan Support fund                | 5,634                 | 4,500                      |                            |                         | (6,000)        | 4,134                  |
| Fellowship fund                      | 620                   | 637                        | (606)                      |                         |                | 651                    |
| Flower fund                          | 1,414                 | 499                        | (453)                      |                         |                | 1,460                  |
| Coffee fund                          | 153                   | 1,232                      | (422)                      |                         | (482)          | 480                    |
|                                      | <u>7,821</u>          | <u>6,868</u>               | <u>1,481</u>               |                         | <u>(6,482)</u> | <u>6,726</u>           |
| <b>Total unrestricted funds</b>      | <u>327,615</u>        | <u>106,137</u>             | <u>(117,446)</u>           | <u>4,821</u>            | <u>1,314</u>   | <u>325,439</u>         |
| <b>Total funds</b>                   | <u>379,303</u>        | <u>116,650</u>             | <u>(129,850)</u>           | <u>3,812</u>            |                | <u>370,296</u>         |
|                                      |                       |                            |                            |                         |                |                        |
|                                      | At 1 Oct<br>2023<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>resources<br>£ | (Losses)/<br>Gains<br>£ | Transfers<br>£ | At 30 Sep<br>2024<br>£ |
| <b>Movement in funds</b>             |                       |                            |                            |                         |                |                        |
| <b>Restricted funds</b>              |                       |                            |                            |                         |                |                        |
| Syrian refugee fund                  | 2,551                 | 2,370                      | (2,887)                    | 0                       | 0              | 2,034                  |
| Restoration fund                     | 259                   | 0                          | (52)                       | 0                       | 0              | 207                    |
| Organ fund                           | 3,679                 | 0                          | (736)                      | 0                       | 0              | 2,943                  |
| Fabric fund                          | 29,026                | 6,686                      | (16,140)                   | 0                       | 0              | 19,572                 |
| Endowment fund                       | 25,755                | 1,455                      | (259)                      | 1,434                   | (1,455)        | 26,931                 |
|                                      | <u>61,270</u>         | <u>10,511</u>              | <u>(20,073)</u>            | <u>1,434</u>            | <u>(1,455)</u> | <u>51,688</u>          |
| <b>Unrestricted funds</b>            |                       |                            |                            |                         |                |                        |
| General fund                         | <u>315,375</u>        | <u>100,088</u>             | <u>(111,961)</u>           | <u>9,210</u>            | <u>7,082</u>   | <u>319,794</u>         |
| <b>Unrestricted designated funds</b> |                       |                            |                            |                         |                |                        |
| Diocesan Support fund                | 5,893                 | 4,500                      | 0                          | 0                       | (4,759)        | 5,634                  |
| Fellowship fund                      | 356                   | 917                        | (653)                      | 0                       | 0              | 620                    |
| Flower fund                          | 1,461                 | 295                        | (342)                      | 0                       | 0              | 1,414                  |
| Coffee fund                          | 224                   | 1,515                      | (719)                      | 0                       | (868)          | 153                    |
|                                      | <u>7,934</u>          | <u>7,228</u>               | <u>(1,713)</u>             | <u>0</u>                | <u>(5,627)</u> | <u>7,821</u>           |
| <b>Total unrestricted funds</b>      | <u>323,309</u>        | <u>107,315</u>             | <u>(113,674)</u>           | <u>9,210</u>            | <u>1,455</u>   | <u>327,615</u>         |
| <b>Total funds</b>                   | <u>384,579</u>        | <u>117,827</u>             | <u>(133,747)</u>           | <u>10,644</u>           | <u>0</u>       | <u>379,303</u>         |



**15. Movement in funds – continued**

**Purpose of funds**

**Restricted funds**

Syrian refugee fund – to be used for Syrian Refugee Families residing in the city of Perth

Restoration fund – for the internal restoration of the church

Organ fund – to be used for the renovation of the current organ or towards the purchase of a new one

Fabric fund – to be used for the upkeep of the church's properties

Endowment fund – capital, the income from which is available for general church purposes

**Unrestricted funds – Designated funds**

Each group operates under the St John's Episcopal Church, Perth Charity reference and as such, the outcome of their financial activities is amalgamated into the full Church Accounts. Each group appoints an appropriate individual to record the financial transactions and these groups operate a separate bank account and cheque book.

**16. Collections for third parties etc.**

**16.1 Donations from the Fellowship Fund**

|                                   | <b>2025</b> | <b>2024</b> |
|-----------------------------------|-------------|-------------|
|                                   | <b>£</b>    | <b>£</b>    |
| Aberlour Children's Charity       | 100         | 150         |
| Rachael House                     | 150         |             |
| Air Ambulance                     | 100         |             |
| Scottish ME Trust                 | 50          |             |
| St Johns                          |             | 50          |
| Revive International Organisation |             | 50          |
| Friends of Velenegna              |             | 250         |
| Christian Aid                     |             | 50          |
|                                   | <b>400</b>  | <b>550</b>  |

**16.2 Other Special Collections/Donations made by the congregation**

|                          | <b>Special Collections</b> | <b>Special Collections</b> |
|--------------------------|----------------------------|----------------------------|
|                          | <b>2025</b>                | <b>2024</b>                |
|                          | <b>£</b>                   | <b>£</b>                   |
| Greyfriars Hostel        |                            | 186                        |
| Stanley Episcopal Church |                            | 350                        |
| Poppy Appeal             | 149                        | 115                        |
| Mission to Seafarers     |                            | 240                        |
| Bishop's Lenten Appeal   | 567                        | 282                        |
| Christian Aid            |                            | 120                        |
|                          | <b>716</b>                 | <b>1,293</b>               |

There were no donations from the General Fund in the year to 30 September 2025.

Members of the congregation also took part in ecumenical activities in support of Christian Aid, details of which are listed in the Trustees' Report. A collection for the Mission to Seafarers was given directly to them without going through the church's bank account.