

Scottish Charity No. SC0114297

SCOTTISH EPISCOPAL CHURCH
DIOCESE OF ABERDEEN AND ORKNEY
SAINT JOHN THE BAPTIST, PORTSOY

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30th SEPTEMBER 2025

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St John the Baptist Church, Portsoy

Trustees Annual Report

Name of Charity Saint John the Baptist Church, Portsoy

Scottish Charity Number SC0114297

Principal Address 14 Cluny Square
Buckie
AB56 1HA

Email: allsaintsbuckie@gmail.com

Internet:
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Charity Trustees

Members of the Vestry

The Revd Canon Jeremy Paisey	Priest-in-Charge and Chairman
Mrs Sheila Stickle	Hon Secretary
Dr Lorraine Paisey	Hon Treasurer and Lay Representative
Mr Carl Thorpe	Alternative Lay Representative
Mrs Margaret Cowie	
Mrs Tina Thorpe	
Ms Jeannie Whyte	
Mrs Lynette Farquhar	
Ms Janella Pirie	

From 8 December
2024

All members of the Vestry served as Vestry members throughout the financial year apart from Ms Pirie, who was elected at the AGM on 8 December 2024.

Saint John the Baptist Episcopal Church is an unincorporated association and dependent church of All Saints Episcopal Church Buckie, governed by Constitution dated 11 January, 2000. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the Diocese of Aberdeen and Orkney in the Scottish Episcopal Church. The Bishop of Aberdeen and Orkney has pastoral oversight of all congregations within the Diocese, and all congregations are subject to the Code of Canons of the Scottish Episcopal Church. The members of the Vestry are elected at the Annual General Meeting. They normally hold office for three years, and are eligible for re-election after that period of time. The Lay Representative who represents the church at Diocesan Synod is elected annually by the lay members of the congregation at the Annual General Meeting. The Vestry Secretary and Treasurer are appointed by the Vestry. The Priest-in-charge is appointed by the Bishop of the Diocese in consultation with the Vestry.

The Priest-in-Charge is responsible for the spiritual affairs of the church and for matters liturgical. It is the duty of the Vestry to manage the temporal affairs of the congregations.

Charitable Purposes

The charitable purpose of the Church is the advancement of religion.

St John the Baptist Church, Portsoy

Summary of the main activities

The main activity of the Church in the financial year was support of public worship in sacrament and prayer and pastoral care in the area formerly assigned to St Johns.

Achievements and Performance

The main activity supported during the year was the Parish Eucharist at Buckie on Sunday morning at 11:30am. An earlier said eucharist is held most Sundays at 8am and the regular Wednesday eucharist continues. Forms of worship for use at home tailored to the liturgical season and written sermons have continued to be supplied by email or post for the housebound and those unable to get to Church regularly, and the Facebook page continues to be used for communications.

Financial Review

Results for the year

The General Fund had a deficit of £197 in 2024/25 (2023/24: surplus of £313). Congregational giving continued at a similar level as in 2023/24, with the bulk of income being return on investment in the Scottish Episcopal Church Unit Trust pool. The balance on the General Fund as at 30 September 2025 was £2,310, all held in cash at the bank. In addition St John's bank account holds funds of £1,205 as an agent of All Saints relating to the Paying Officer account of All Saints church.

St Johns also has investments in the Scottish Episcopal Church Unit Trust Pool worth £76,655 as at 30 September 2025.

Reserves Policy

The Vestry's Reserves policy is to maintain reserves in the General Fund sufficient to meet the projected cash flow requirement for the current financial year.

ON BEHALF OF THE VESTRY



The Revd Canon Jeremy Paisey
Vestry Chairman

07 May 2026

Independent Examiner's Report to the Vestry of All Saints' Episcopal Church, Buckie with St John the Baptist, Portsoy

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 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.



Alan Long FCA
Independent Examiner
The Long Partnership
4 North Guildry Street
Elgin IV30 1JR

07 May 2026

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted Funds 2025	Endowment Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Receipts				
Donations	240		240	300
Investment Income	-	2,278	2,278	2,002
Total receipts	240	2,278	2,518	2,302
Payments				
Payments relating directly to charitable purposes	2,715	-	2,715	1,989
Total payments	2,715	-	2,715	1,989
Net receipts	(2,475)	2,278	(197)	313
Transfer between funds	2,278	(2,278)	-	-
Surplus / (deficit) for year	(197)	-	(197)	313

St John the Baptist Church, Portsoy

Statement of Balances

	Unrestricted Funds 2025	Endowment Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Cash and Bank Balances at start of the year	2,507	-	2,194	2,194
Surplus / (deficit)	(197)	-	313	313
Cash and Bank Balances at end of the year	2,310	-	2,507	2,507
Investments				
Scottish Episcopal Church Unit Trust Pool (Market Value)		76,655	70,194	70,194

Approved by the Vestry on 07 May, 2026 and signed on their behalf by


Lorraine Paisey
Hon. Treasurer

The notes on pages 7 form part of these accounts.


The Revd Canon Jeremy Paisey
Priest-in-Charge

Notes to the Accounts for the year ended 30 September 2025

1. Trustee remuneration, benefits and expenses

No trustee received remuneration in their capacity as trustee. The Priest-in-Charge is *ex officio* a member of the Vestry and a trustee, and receives remuneration, benefits and reimbursement of expenses in respect of services as a stipendiary cleric in line with scales determined by the General Synod of the Scottish Episcopal Church. During the year, no vestry member received remuneration for services provided to the charity or reimbursement of expenses (2024: nil).

Clergy stipend and travel costs are met through the Paying Officers Fund, to which All Saints and St John's Portsoy and St Andrew's Banff contribute. As the priest-in-charge is also interim priest-in-charge of All Saints, Strichen and St Peter, Fraserburgh contributions also fall due from those charges.

2. Grants

No grant support from church funds was provided during the year.