

OSCR REPORT ONLY

CHARITY NO. SCO 14847
PERTH CONGREGATIONAL CHURCH

ACCOUNTS FOR YEAR ENDED 31 AUGUST 2024

<u>INCOME/RECEIPTS</u>	<u>THIS YEAR</u> <u>2024</u>	<u>LAST YEAR</u> <u>2023</u>
COLLECTIONS	12,089.59	15,770.88
GIFT AID TAX RECLAIM	2,953.16	5,645.43
DONATIONS	2,130.00	4,127.50
COFFEE MORNINGS	968.00	1,355.43
DIVIDENDS & INTEREST	6.84	5.95
FEDERATION LEVIES COLLECTED	250.00	205.00
MANSE RENT RECEIVED (less Agent's Fees, VAT)	7,188.00	7,248.00
SPECIAL COLLECTIONS for CHARITIES	496.29	756.58
INTEREST FROM SKIPTON BONDS & DEPOSIT ACCOUNTS	1,188.55	384.34
MONIES FOR YOUTH PROJECT FEES	1,750.00	2,500.00
MONIES FOR YOUTH PROJECT ACTIVITIES	180.00	0.00
ORGAN FUND	2,727.50	2,895.50
LPOW VAT RECLAIM 2	444.35	1,283.13
125TH ANNIVERSARY ENGRAVED TUMBLERS	373.50	0.00
DONATION TOWARDS HEAD SET	80.00	0.00
Electric donation	0.00	20.00
DONATION WARM SPACES	0.00	5.00
LADIES GROUP MONIES AT CLOSE	0.00	36.22
BIG LUNCH / PLAQUE DONATIONS	0.00	65.35
TOTAL RECEIPTS	32,825.78	42,304.31

<u>PAYMENTS</u>	<u>THIS YEAR</u>	<u>LAST YEAR</u>
COST OF MINISTRY & organist travel expenses	1,607.78	1,401.35
UPKEEP OF MANSE Repairs & Insurance	3,488.43	2,174.90
UPKEEP OF CHURCH & HALL	19,388.69	23,649.66
POSTAGES / STATIONERY / INK	0.00	0.00
SPECIAL COLLECTIONS for CHARITIES	484.00	756.58
CAPITAL TRANSFER	0.00	0.00
TRANSFER TO ORGAN FUND	2,000.00	2,000.00
FEDERATION LEVIES		
Nottingham Levy	500.00	520.00
Scot Cong Fellowship	400.00	400.00
OTHER EXPENDITURE:		
YMCA Youth Project Fees	2,750.00	5,090.00
YMCA Activity costs	486.51	0.00
Youth Scotland Subs	55.00	55.00
Examiners Gratuity	250.00	250.00
Christmas Gifts from Fellowship Func	174.61	70.41
flowers	55.00	0.00
Anniversary pens, cake & tumblers	717.25	0.00
Organ fund Expenses	0.00	68.22
Warm Spaces Supplies	0.00	46.86
Gift	0.00	100.00
Coronation plaque	0.00	33.00
Session Clerk retiral gifts	0.00	109.98
TOTAL PAYMENTS	32,357.27	36,725.96

RECEIPTS 32,825.78
 PAYMENTS 32,357.27
SURPLUS £468.51

STATEMENT OF INSTANT ACCESS BALANCES

BANK OF SCOTLAND Current Account as at 1 st September 2023	37,938.02
BANK OF SCOTLAND Deposit Account as at 1 st September 2023	43,035.58
SKIPTON Building Society as at 1 st September 2023	1,545.97
	<u>82,519.57</u>
ADD: Surplus for the year	468.51
Closing bank and building society accounts as at 31 st August 2024	<u>82,988.08</u>

Comprising:

BANK OF SCOTLAND Current Account	37,861.04
BANK OF SCOTLAND Deposit Account	43,581.07
SKIPTON Building Society Deposit Account	1,545.97
	<u>82,988.08</u>

LONG TERM INVESTMENTS

SKIPTON BUILDING SOCIETY:	2024	2023
Fixed Rate Bond to Jan 25 @ 4.85%	31,158.93	30,192.76
Fixed Rate Bond to Oct 24 @ 5.25%	10,022.25	10,022.25
Fixed Rate Bond to May 25 @ 4.40%	9,155.35	9,155.35
Fixed Rate Bond to Aug 25 @ 4.35%	17,071.47	16,219.92
Fixed Rate Bond to Mar 25 @ 4.30%	22,452.58	21,693.31
248 SHARES LLOYDS BANKING GROUP	233.00	233.00
INVESTMENTS / STOCKS	0.00	0.00
	<u>90,093.58</u>	<u>87,516.59</u>
Bond and Investment balances as at 1 st September 2023	87,516.59	
ADD: Skipton B.S. Interest on bonds	2,576.99	
Bond and Investment Balances as at 31 st August 2024	<u>90,093.58</u>	


Treasurer

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NOTES:

<u>2023-2024</u>	<u>RENT OF MANSE</u>	<u>FEES + VAT</u>	<u>UPKEEP</u>	<u>TOTAL RECEIVED</u>
Sept 04	700.00	84.00		616.00
Oct 02	700.00	84.00		616.00
Nov 01	700.00	84.00		616.00
Dec 04	700.00	84.00		616.00
Jan 03	700.00	84.00		616.00
Feb 06	700.00	84.00	90.00 Gas safety check	526.00
March 04	700.00	84.00		616.00
April 02	700.00	84.00		616.00
May 01	700.00	84.00		616.00
June 03	700.00	84.00	114.00 Water lead content check	502.00
July 02	700.00	84.00		616.00
Aug 01	700.00	84.00		616.00
	8,400.00	1,008.00	204.00	7,188.00

RENT	8,400.00
Less Fees	1,008.00
Expenses	204.00
	7,188.00

DONATIONS received

CO-OP BRASS BAND	100.00
SELKIRK BRASS BAND	50.00
BRASS BAND	30.00
MCTAGGART BAND	30.00
LOCHGELLY BAND	30.00
INVERCLYDE BAND	20.00
PERTH RAMBLERS	160.00
AMNESTY INTERNATIONAL	170.00
NORTHFIELD Aberdeen sleepover	120.00
FUNERAL DONATIONS	580.00
POLISH GROUPS + sleepovers	840.00
	2,130.00

SPECIAL COLLECTIONS

Received and sent to charities

BLYTHSWOOD	240.00
POPPY SCOTLAND	128.00
CHRISTIAN AID	116.00
Total	484.00

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UPKEEP OF CHURCH & HALL

	Electricity	2,572.05	
HEAT & LIGHT:-	Gas	2,784.08	
			5,356.13
CLEANERS PAYMENTS			3,010.67
CHURCH INSURANCE			6,935.91
			15,302.71

Kennect Fire alarm Maintain/repairs	1,066.80	
CCLI Music Licence	284.72	
Organ & Water heater parts	460.10	
██████ P/towels, t/rolls etc	90.87	
HEAT-IT Boiler service, safety check	81.60	
Watkins & Watson – Organ Blower service	306.95	
3:16 events head set & check mic	323.75	
HARRISONS Tune (2)	621.21	
Grahams Fire Exting. Service	77.82	
██████ photocopy	23.50	
██████ Bin	28.00	
City Blinds supply & fit	209.00	
██████ Roof Repairs	511.66	
		4,085.98
	Total	19,388.69

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APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Registered charity number	Charity name					
		PERTH CONGREGATIONAL CHURCH					
On the accounts of the charity for the period		Period start date				Period end date	
		Day	Month	Year	to	Day	Month
		01	09	2023		31	08
							Year
							2024
Set out on pages		1 - 4					(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or						
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:						Date:	11/11/2024
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Perth Congregational Church
Trustees Annual Report

For the period from 1st September 2023 to 31st August 2024

SC014847

Address -

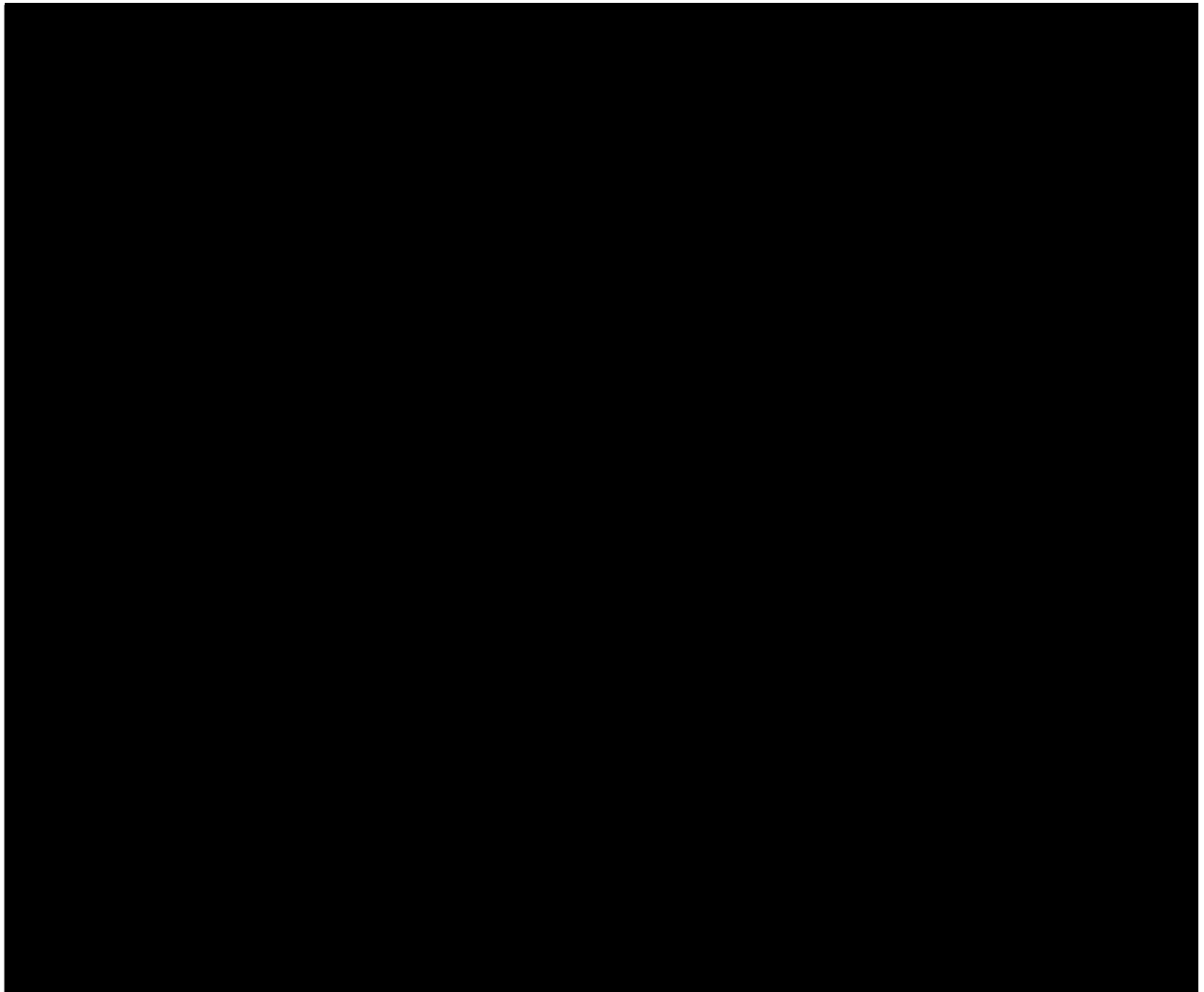


Post code PH15EN

Names of the charity Trustees who manage the Charity

Name

Office held



Perth Action Churches Together representative

Structure, Governance and Management

The Charity, Perth Congregational Church, is an independent church affiliated to the Congregational Federation. It is governed by its Constitutional document.

Type of Governing Document

The Constitutional Document is reviewed every five years, and will be reviewed in 2024

The management of the church is by Board of Management, a group of thirteen members. An Annual General meeting, normally held in November or December, both informs members and allows them to participate in the decision making of the church. There is also a half yearly meeting to update members which is held in the spring.

Trustees Recruitment and Appointment.

Trustees are recruited from the Board of Management through nominations.

This appointment is approved at the Annual General Meeting

Additional Guidance

To ensure the safety of the members a yearly church Risk assessment is carried out.

The Church has a Safeguarding Officer and a policy which has been adopted by members of the church and a Safeguarding team is in place. The policy was updated and approved by the Board of Management.

Objective and Achievements

The Objective of the charity, Perth Congregational Church, is to provide Christian Fellowship and worship.

To achieve these objectives the church holds weekly services which meet the spiritual needs of the members.

Statement of the charities policy on reserves.

The main income is raised through offerings, donation and rent from the manse. There are both restricted and unrestrictive funds as per the annual accounts of 2024.

Achievements and performance.

Our church service held on Sundays is enhanced by those who join the service by telephone link, we can have up to ten members sharing the service in a two- way link. It is great to speak to these members who cannot get to church for whatever reason.

Pastoral visits are made by our minister [REDACTED] and greatly appreciated by all. There are several activities held in the church. These include tea, coffee and biscuits following the church service each month. This is where there is an opportunity to enjoy meeting others and chat.

Monthly coffee mornings take place on a Saturday morning and numbers are variable. These are open to the public, and we enjoy meeting friends from other churches.

A Bible Study Group meets approximately monthly.

The two digital screens in the church allow hymns, photographs, illustrations and information to be shown to the congregation.

We Celebrated 125 Years since the building of Perth Congregational Church with several events. A special service at which we invited many of our elderly and homebound members, as well as visitors from other churches.

A visit is planned by the President of the Congregational Federation in October 2024.

A celebratory lunch is being planned for later in the year in the Royal George Hotel.

“Lunch Bunch” a group who joined together for a sandwich lunch have decided that they should no longer meet. Instead it is planned that outings, such as visiting the Black Watch Museum and café take place. Transport will be provided for those with transport difficulties.

There is an opportunity to join together for lunch after some of the Sunday services. We have been delighted that the Polish Scout Group were happy to provide some lunches as part of their fundraising efforts.

At present there are few young children in the church. We are planning to continue the links with young through the Y.M.C.A. A group of schoolchildren meet in our hall on Monday afternoons. “Legendary Youth” a name they gave themselves. They are supervised by a Y.M.C.A. youth worker who takes care of these enthusiastic young people. This youth worker is jointly funded by the Perth Y.M.C.A. and our church.

Perth Congregational Church is actively involved with Perth Action of Churches Together and have four representatives. We support Christian Aid, and have representation on their committee.

At Christmas (2023) the church was involved with Blythwood Care Shoebox Appeal. This supplies gifts to needy children, young people and adults in Eastern Europe. Shoeboxes with toys, stationary small clothes and toiletries are filled and donations of money are also made to help with travel costs.

Our Harvest Thanksgiving service allows members to decorate the church with flowers, fruit and vegetables to celebrate the harvest. This produce is then donated to the charities –Cath’s Kitchen which provides food for those in need and to Perth Food Bank.

Perth Congregational Church forms part of the Scottish Congregational Fellowship which links churches in Angus, Aberdeen, Dumfries and Galloway and Dundee.

The church continues with its support for Esk Congregational church, which started in Glen Clova, and has met in different places in Angus, but which has not met in person since the Covid-19 lockdown. Esk Church continues to meet monthly by telephone.

With our friends in the Scottish Congregational Fellowship we offer fortnightly prayers for those in Ukraine, Russia and all countries which are suffering as a result of conflict. All can join these prayers as this is through a telephone link

Perth Congregational Church hall is again being used on a Monday, Tuesday and Friday by a group of Polish scouts, girl scouts and cubs. These are well attended and enjoyed.

We are delighted to announce the appointment of two new Session Clerks, with [REDACTED] taking over from [REDACTED] who retired last Year. They will share this role.

We are extremely fortunate to have three talented organists. We are so thankful to have such skilled organists in our congregation. We have a superb organ and it is wonderful to hear it being played during our service. We also have a visiting organist who assists when needed.

Several concerts have been held in the church by a group of musicians called Camarata. They have kindly supported our organ fund. This group no longer use our premises for their practise as the group increased in number. One concert included a visiting harpist who was supported by choristers from St Ninian's Cathedral. We continue to raise money for our organ fund as our organ is a very good organ which requires maintenance.

Other information.

The church has a General Protection Data policy and an appointed officer to ensure the church complies with the policy.

The church's Safe Guarding policy has been developed. This has been approved by the Board of Management.

The trustees declare that they have approved the above Trustees Report for 2024.

Signed on behalf of the charity's trustees

[REDACTED]

Position – President of Perth Congregational Church

Signed on behalf of the charity's trustees

[REDACTED]

Position **TRUSTEE**

Date **1/12/24**