

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

All Saints' Episcopal Church, Glencarse
SC023263
All Saints' Episcopal Church
Glencarse
By Perth
Postcode PH2 7LX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ven Canon Ian Young MBE	Rector		
2	Mr Graham Nicholson	Chairman of the Vestry		
3	Mr Robin Pilcher	Treasurer		
4	Elizabeth Galley	Lay Representative	4 <sup>th</sup> May	
5	Mrs Sue varyd			
6	Mrs Sue Osborne			
7	Mrs Jackie Forbes	Vestry secretary		
8	Mrs Fiona Walthall	Child and vulnerable adults' protection officer	31 <sup>st</sup> August	
9	The Hon, Mrs Caroline Best			
10	Pam Murray			
11	Mrs Sarah Chappell			
12	Mrs Becky Gunn	Alternative Lay Representative	31 <sup>st</sup> August	
13				
14				
15				
16				
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18				
19				

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	All Saints' is an unincorporated associate governed by its current constitution, dated November 2011. As a member congregation of the Diocese of Brechin in the Scottish Episcopal Church, it is also governed by the Canon Law of the Scottish Episcopal Church.
Trustee recruitment and appointment	Apart from the Rector, ordinary Vestry members are elected from the congregation at the Annual Meeting. Of the elected members of the Vestry (other than the Secretary and Treasurer if they are also members of the Vestry) at least one shall retire each year and shall not be eligible for the re-election that year. The Rector is appointed both by the Vestry and the Bishop of Diocese. New Vestry members are given an induction package outlining their roles and responsibilities. The Vestry secretary regularly updates other members of the Vestry relevant changes in legislation and best practices in relation to charities.

Objectives and activities

<b>Charitable purposes</b>	The Charity has been established for exclusively charitable purposes, primarily for the advancement of religion and to provide public benefit.
<b>Summary of the main activities in relation to these objects</b>	All Saints' has a small but welcoming congregation whose objective is to advance the mission of the Christian church through worship, service and fellowship. We aim to achieve this by supporting existing congregational members through regular weekly services and encouraging new members by way of outreach work.

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Achievements and performance

<b>Summary of the main achievements of the charity during the financial period</b>	<p>The weekly attendance at church remains strong, averaging 34 per Sunday service, with peaks on Remembrance Day, Christmas and Easter services. Concerts organized by Canon Ian Young still prove an effective form of outreach to the wider community as well as 'bring-a-friend-to-church' services which has resulted in two more families becoming regular attendees. The congregation gives good support in offering warmth and friendliness in their welcome both to new members and to visitors. Those who joined us from nearby churches that have closed are now important and much respected members of the congregation.</p> <p>During the year, the church benefited from the generosity of Andrew and Helen Thriepland of Fingask who donated the proceeds of a piano recital and a garden opening to All Saints', as well as hosting a church picnic. Also, a Christmas Fayre, held in Errol, and organized by Becky Gunn, raised money for all churches in the Carse of Gowrie.</p> <p>Certain members of the congregation have been trained as Worship Leaders under the guidance of Canon Young and have been subsequently licensed by the Bishop of Brechin.</p>
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Financial review

**Brief statement of the charity’s policy on reserves**

The total unrestricted reserves at the year ended 31<sup>st</sup> August 2025 amounted to a deficit of £114 (2024: a surplus of £2,711) and total restricted reserves amounted to £7,518 (2024: £7,518).

Reserves will be maintained to ensure that the charity can meet its charitable obligations. Funds held in excess of these requirements will be expended in accordance with the charity’s objectives. It is the charity’s policy to endeavour to retain sufficient reserves to cover 3 months expenditure which is calculated £12,234 (2024: £12,581).

**Details of any deficit**

During the year the charity had a deficit of £2,825 (2024: Surplus of £2,178).

**Donated facilities and services (if any)**

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**Other optional information**

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b> <small>OSCR will accept digital or typed signatures</small>	<i>Robin Pilcher</i>	
<b>Full name(s)</b>	Robin Pilcher	
<b>Position (e.g. Chair)</b>	Treasurer	
<b>Date</b>	27/02/2026	

## All Saints Episcopal Church

SC023263



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	23,965				23,965	27,099
Legacies					-	2,500
Grants					-	
Receipts from fundraising activities	3,871				3,871	2,894
Gross trading receipts					-	
Income from investments other than land and buildings	99				99	172
Rents from land & buildings	12,522				12,522	12,400
Gross receipts from other charitable activities	5,653				5,653	7,438
					-	
<b>A1 Sub total</b>	<b>46,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,110</b>	<b>52,503</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>46,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,110</b>	<b>52,503</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	48,305				48,305	49,725
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	630				630	600
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>48,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,935</b>	<b>50,325</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>48,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,935</b>	<b>50,325</b>
<b>Net receipts / (payments)</b>	<b>(2,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,825)</b>	<b>2,178</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(2,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,825)</b>	<b>2,178</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	2,710	7,518			10,228	8,051
	Surplus / (deficit) shown on receipts and payments account	(2,825)				(2,825)	2,178
						-	
						-	
	Cash and bank balances at end of year	(115)	7,518	-	-	7,403	10,229
	(Agree balances with receipts and payments account(s))	1	-	-	-	0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Not applicable			
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Freehold Buildings	Restricted		2,503,592	2,503,592
	Gift Aid Debtor	Unrestricted		4,584	4,663
	GASDs Debtor	Unrestricted		608	988
	Interest repayment			22	
		Total	-	2,508,805	2,509,243

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accountancy fees	Unrestricted funds	660	630
		Total	660	630

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

Robin Pilcher	27/02/2026	

## Section C Notes to the Accounts

### C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds can be spent on any relevant activity. Restricted funds can only be spent on a defined activity e.g (restoration appeal funds, grants for stipend support)

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

### C3b Trustee remuneration - details

Authority under which paid	£
Ian Young	23,475

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

### C4b Trustee expenses - details

	Number of trustees	£
Canon Ian Young - Mileage		1,400

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustees	Donations	7,530	

### C6 Other information



## All Saints Episcopal Church

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Monthly gift donations	21,297				21,297	24,065
Small Donations	2,668				2,668	3,034
					-	
					-	
<b>Total</b>	<b>23,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,965</b>	<b>27,099</b>
	reference	-	-	-	reference	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	-

**3 Gross receipts from other charitable activities**


	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Garden Openings	438				438	298
Fund Generation Fundraising	3,433				3,433	2,596
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>3,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,871</b>	<b>2,894</b>
	-	-	-	-	-	-

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Quota	5,100				5,100	3,990
Travel and other reimbursed costs	1,400				1,400	1,380
Rectory running and maintenance costs	1,455				1,455	1,030
Church running and maintenance costs	13,094				13,094	9,270
Rector remuneration	23,475				23,475	24,560
Administrative expenses	2,084				2,084	9,112
Appeals	-				-	-
Donations given	1,697				1,697	383
					-	
					-	
<b>Total</b>	<b>48,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,305</b>	<b>49,725</b>
	-	-	-	-	-	-

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>		All Saints' Episcopal Church						
<b>Registered charity number</b>		SC023263						
<b>On the accounts of the charity for the period</b>		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	09	2024	to	31	08	2025
<b>Set out on pages</b>								(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>		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.						
<b>Basis of independent examiner's statement</b>		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.						
<b>Independent examiner's statement</b>		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
<b>Signed**:</b>						<b>Date:</b>	17/02/2026	
<b>Name:</b>		Paul Mannings CA						
<b>Relevant professional qualification(s) or body</b>		Institute of Chartered Accountants						
<b>Address:</b>		AH & Co Ltd Chartered Accountants 6 Logie Mill Edinburgh EH7 4HG						

\*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.

\*\* OSCR will accept digital or typed signatures

**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**