

CHARITY REFERENCE NUMBER - SC015435

ST JOHN'S EPISCOPAL CHURCH, JOHNSTONE
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

St JOHN'S SCOTTISH EPISCOPAL CHURCH,JOHNSTONE

CHARITY REFERENCE NUMBER - SC015435

CHARITY TRUSTEES - Members of the Vestry

Rev. R Preston	Chairperson
R Lindsay	Treasurer (Book-keeping Diocese of Glasgow & Galloway)
R Lindsay	Secretary
W Keenan	Lay Representative
C Findlay	
O Davies	
A Fullerton	
A Lamont	
A Gatherer	
J Glanville	
& 1 Vacancy	

INDEPENDENT EXAMINER

Jacqueline Fullerton FCCA

BANKERS

Bank of Scotland
High Street
Johnstone
Renfrewshire

CHURCH ADDRESS

Floors Street
Johnstone
Renfrewshire
PA5 8QS

PRINCIPAL OFFICE

c/o Rev R Preston
St John's Scottish Episcopal Church
Floors Street
Johnstone
Renfrewshire
PA5 8QS

ST JOHN'S EPISCOPAL CHURCH
REPORT OF THE VESTRY
YEAR ENDED 31 AUGUST 2025

The members of the Vestry present their annual report together with the financial statements for the year ended 31 August 2025.

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006, the vestry reports to the congregation as follows.

1. St John's Episcopal Church, Johnstone is a registered Scottish Charity (SC015435).
2. It is a member of the Diocese of Glasgow and Galloway of the Scottish Episcopal Church and is in full communion with the Anglican Church.
3. The superior authority is the Bishop of Glasgow and Galloway.
4. All of its affairs are governed by the Vestry.

Appointment of Vestry Members

Vestry members are elected or appointed by the Annual General Meeting established by constitution and under canon law of the Scottish Episcopal Church. There is no formal induction programme, but ongoing guidance is given to ensure that Vestry members are familiar with the Church's values, aims and responsibilities as the designated trustees of a charity.

Administrative Structure

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and the property of the church and other buildings in good working order and to look after the finances of the church.

Statement of Risk

The Vestry keeps under review the major risks to which the Church is exposed and has established procedures to mitigate any risks identified.

Charitable Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fundraising for local, national and international needs, social meetings, predominately of the youth, the elderly and many community groups of all ages.

Volunteers

The vestry is grateful for the time freely given by many volunteers, without whom many of the activities would be unable to operate.

Achievements and performance

The Church continues to make its facilities available for use and provide worship for the whole community.

ST JOHN'S EPISCOPAL CHURCH
REPORT OF THE VESTRY (continued)

Financial Review

A deficit of £4,195 has been made during the financial year. This was after including the revenue from sale of shares. Our cash surplus is reasonably healthy and stands at £22,031. Our total funds remain at £41,648.

Credit was received for energy costs which were overpaid in prior year. All other costs are generally down.

Plans for future periods

The Vestry will continue its range of present activities in the foreseeable future.

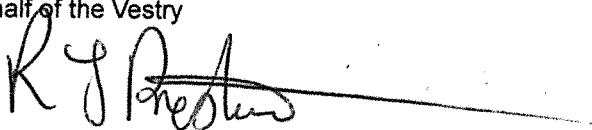
Reserves

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

Statement of the Vestry Member's Responsibilities

The members of the Vestry must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Vestry are responsible for keeping proper accounting records which, on request, must reflect the current financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment, (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

On behalf of the Vestry

A handwritten signature in black ink, appearing to read 'R J Preston', followed by a long horizontal line extending to the right.

Rev R Preston
Chairperson

INDEPENDENT EXAMINERS REPORT

TO THE VESTRY OF ST JOHN'S EPISCOPAL CHURCH

FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 8.

Respective responsibilities of Vestry Members and examiner

The Church's Vestry members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The Church's members of the Vestry 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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

During my examination, no matter has come to my attention other than disclosed below.

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 9 of the 2006 Accounts Regulations have been met.



Jacqueline Fullerton FCCA

St JOHN'S EPISCOPAL CHURCH**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 Total £	2024 Total £	2023 Total £
<u>Receipts</u>			
<i>Donations received</i>			
Pledged Giving	13,036	11,902	12,257
Open Plate	2,029	2,937	3,084
Donations	7,390	8,669	4,725
Tax Reclaimed		0	4,032
Other		0	
Legacy		30,000	238
	22,455	53,508	24,336
<i>Investment Income</i>	432	834	1,087
<i>Gross receipts from other charitable activities</i>	2,586	4,889	0
<i>Grants Received</i>	6,175	11,398	32,663
<i>Sale of Assets</i>		6,602	145,255
<i>Sale of Shares</i>	2,529	8,795	
<i>Share value revaluation</i>		-4,203	
	8,704	22,592	177,918
<i>Total Receipts</i>	34,177	81,823	203,341
<u>Payments</u>			
Stipend	26,060	26,544	24,940
Gas	4,396	11,237	2,589
Electric	1,187	2,015	84
Restoration	0	29,021	158,614
Insurance & security	3,653	3,947	3,568
Repairs	4,003	6,850	
Organ		0	
Congregational Expenses	1,896	4,080	1,887
Alter Expenses	36	82	453
Other Expenses	284		78
Loan Repaid	1,009	0	
Special collection		209	
Total Payments	42,525	83,985	192,213
Surplus/Deficit for year	-8,348	-2,162	11,128
Share value movement	4,153	4,203	0
Organ purchased	0	-2,650	0
Cash movement	-4,195	-609	11,128

St JOHN'S EPISCOPAL CHURCH**STATEMENT OF BALANCES****AS AT 31 AUGUST 2025**

	2025 Total £	2024 Total £	2023 Total £
Fixed Assets			
Organ	2,650	2,650	0
Bank and Cash in Hand			
Opening balance	26,226	26,835	15,707
Movement in cash	-4,195	-609	11,128
Closing balance	22,031	26,226	26,835
Investments			
Market value at beginning of year	23,770	36,768	36,193
Revaluation of opening balance	0	-4,203	575
Shares sold during the year	-4,153	-8,795	
Market value at end of year	19,617	23,770	36,768
Total assets	44,298	52,646	63,603

All funds are unrestricted

Approved by the Vestry and signed on their behalf

R Lindsay
TreasurerRev. R Preston
Chairman

ST JOHN'S EPISCOPAL CHURCH

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Trustee Expenses.

Stipend £26,060.

No other expenses or remuneration were paid to trustees

2 Property Expenses

Gas and electric meter readings completed, and credit has been received for overpayment made in prior year.

Roof repairs of £3,270 were made this year. This was significantly down on prior year. Restoration was completed last year.

3 Miscellaneous income :-Social Committee 0

4 Congregational expenses includes refund of expenses as well as £300 for the Verger.

5 Investments at Market Value End August 2025.

6 Property

There is no valuation included in the balances for the Church or Rectory.
For insurance purposes they are valued at £3,000,000 for buildings.