

APPENDIX 1



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	10	2024	To	30	09	2025

Reference and administration details

Charity name	St John's Episcopal Church: New Pitsligo
Other names charity is known by	
Registered charity number	SC006870
Charity's principal address	The Lodge
	Pitfour
	Mintlaw
	Peterhead
	Postcode AB42 4JQ

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	Wilma Forsyth	Treasurer		
2	Margaret Calder		To 01/05/2025	
3	Jane Gunn			
4	Ann Fraser			
5	Andrew Whyte			
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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
Margaret Calder	October 2024 to 1 st May 2025

Structure, governance and management

Type of governing document

The church uses the legal form or structure incorporated into our Constitution which defines us a religious charity.

Trustee recruitment and appointment

Trustees are appointed under the Charities and Trustee Investment (Scotland) Act 2005 and are responsible for the overall management of the charity which is the Diocese.

Objectives and activities

Charitable purposes

The Charge is established for exclusively charitable purposes, primarily for the advancement of religion and to provide public benefit.

The advancement of religion.

Summary of the main activities in relation to these objects

To offer a regular church service and place of worship to all members, residents of the surrounding area and any visitors.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

St John's Episcopal Church is in New Pitsligo, a small village in the Buchan area of Aberdeenshire. The Church is a listed granite building situated on the High Street in the centre of the village.

Although small in number, we still have weekly services but now Rev M Blake comes on the 1st Sunday of the month to take a service at 6pm.

We also host events like the Visual Arts, coffee mornings and Adventchurz (a local children's group).

In December we have a carol service with the school choir taking part and the first Friday in March we always host The World Day of Prayer.

Financial review

Brief statement of the charity's policy on reserves

The current committee members have examined the requirements for reserves and consider that we do have adequate resources in place to allow for the charity to maintain its current activities and continue to offer services for the foreseeable future.

Details of any deficit

n/a

Donated facilities and services (if any)

n/a

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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

Signature(s)	Wilma Forsyth	
Full name(s)	Wilma Forsyth	
Position (e.g. Chair)	Treasurer	
Date	30/06/26	

ST JOHN'S EPISCOPAL CHURCH **SC006870**
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 30 SEPTEMBER 2025

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
RECEIPTS	£	£	£	£
Grants	1,968	-	1,968	-
Donations	-	3,360	3,360	639
Receipts from Fundraising Activities	-	869	869	1,429
Receipts from Charitable Activities	-	-	-	7,808
Investment Income	-	6,040	6,040	-
Total Incoming Resources	1,968	10,269	12,237	9,876
PAYMENTS				
Donations	-	-	-	-
Payments relating directly to Fundraising Activities	-	-	-	-
Payments relating directly to Charitable Activities	-	9,893	9,893	26,999
Governance Costs - Independent Examination	-	-	-	-
Total Resources Expended	-	9,893	9,893	26,999
Net Incoming / (Outgoing) resources for Year	1,968	376	2,344	(17,123)
Total Funds at 1 October 2024	1,061	21,877	22,938	40,061
Total Funds at 30 September 2025	3,029	22,253	25,281	22,938

The statement of financial activities includes all gains and losses in the year.
The above receipts and payments are all unrestricted funds.

ST JOHN'S EPISCOPAL CHURCH
STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2025

SC006870

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Balance at Bank at 1 October 2024	1,061	21,877	22,938	40,061
Surplus/(deficit) for the year	1,968	376	2,344	(17,123)
Balance at Bank at 30 September 2025	3,029	22,253	25,281	22,938

Bank Balances as at 30 September 2025:

Account ****920	16,777.79	(unrestricted)
Account ****269	6,333.82	(restricted)
Account ****661	2,169.83	(unrestricted)
	<u>25,281.44</u>	

Investments

	2025			2024	
	Units	Market Value	Book Value	Units	Market Value
Scottish Episcopal Church					
Restricted					
49N001 Building	1,019	33,947	11,898	1,019	31,085
49N002 Scott Legacy	1,929	64,263	23,247	1,929	58,846
49N003 Fabric	276	9,195	3,574	276	8,420
49N004 A Shand Trust/Interior Fabric	276	9,195	3,722	276	8,420
Unrestricted					
48N003	2,389	79,587	24,931	2,389	63,242
Total Unit Trusts Value		<u>196,186</u>	<u>67,373</u>		<u>170,012</u>

Shareholdings

Lloyds Banking Group	6,293	3,639	-	6,140	3,639
		<i>unable to verify at time of examination</i>			
Total Share Value		199,825			159,534
Total Asset Value		<u>225,106</u>			<u>199,594</u>

Scottish Episcopal Church investments

Unrealised Gain in Year	26,174	23,753
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Lloyds Banking Group

Unrealised loss/gain in the Year	<i>unable to verify at time of examination</i>
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The financial statements were approved by the Board of Trustees on.. 30th June 2026
and were signed on its behalf by:

Wilma Forsyth

Trustee

ST JOHN'S EPISCOPAL CHURCH
NOTES TO THE ACCOUNTS
FOR YEAR TO 30 SEPTEMBER 2025

SC006870

Nature & Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds received through grant funding are used in accordance with the terms and conditions set by the funder.

Trustee Remuneration & Expenses

No remuneration or expenses were paid to any charity trustee or person connected to a trustee in this period.

Notes

	2025	2024
	£	£
<i>Receipts</i>		
Donations	1,845	639
Donations/Collections	1,515	1,702
Laurie Fund	1,968	-
Fundraising	869	1,429
Miscellaneous	-	800
Investment Income	6,040	5,306
	12,237	9,876
<i>Payments</i>		
Heat & Light	3,315	5,146
Insurance	3,967	5,482
Diocese	2,326	2,407
Repairs & Maintenance	167	688
Architect	30	720
Tree Cutting	-	12,516
Church Expenses	50	40
Bank Charges	38	-
	9,893	26,999

Independent examiner's report

Report to the Trustees of **St John's Episcopal Church: New Pitsligo** Registered charity number **SC006870** on the accounts of the charity for the period **1 October 2024 to 30 September 2025** set out on pages 5-7.

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. 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 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below

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.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that full records relating to the Lloyds Banking Group shareholdings were not available. This has led to the accounts not being updated with the current share value for the period. The Trustees continue to seek clarification on this matter and have provided evidence that the shares are still held as they are in receipt of related investment income for the period.

Signed: Jacque Milne
Designation: AVA Finance & Administration Manager
Address: Aberdeenshire Voluntary Action
PO Box 18706, Peterhead AB42 9BA

Date: 30 June 2026