

CHARITY NO. SCO 14847  
PERTH CONGREGATIONAL CHURCH

ACCOUNTS FOR YEAR ENDED 31 AUGUST 2025

INCOME/RECEIPTS

	<u>THIS YEAR</u> <u>2025</u>	<u>LAST YEAR</u> <u>2024</u>
COLLECTIONS	16,196.15	12,089.59
GIFT AID TAX RECLAIM	3,454.54	2,953.16
DONATIONS	2,740.00	2,130.00
COFFEE MORNINGS	1,203.00	968.00
DIVIDENDS & INTEREST	7.86	6.84
FEDERATION LEVIES COLLECTED	190.00	250.00
MANSE RENT RECEIVED (less Agent's Fees, VAT)	6,832.30	7,188.00
SPECIAL COLLECTIONS for CHARITIES	1,050.21	496.29
INTEREST FROM SKIPTON BONDS & DEPOSIT ACCOUNTS	1,358.24	1,188.55
MONIES FOR YOUTH PROJECT FEES	0.00	1,750.00
MONIES FOR YOUTH PROJECT ACTIVITIES	0.00	180.00
ORGAN FUND	0.00	2,727.50
LPOW VAT RECLAIM 2	2,174.16	444.35
125TH ANNIVERSARY ENGRAVED TUMBLERS	106.00	373.50
DONATION TOWARDS HEAD SET	0.00	80.00
PACT FOOD REFUND	45.74	0.00
FLOWER FUND	162.70	0.00
FELLOWSHIP FUND	83.20	0.00
LUNCH COLLECTION NETT	134.00	0.00
ROBE DONATION	20.00	0.00
TOTAL RECEIPTS	<u>35,758.10</u>	<u>32,825.78</u>

PAYMENTS

	<u>THIS YEAR</u>	<u>LAST YEAR</u>
COST OF MINISTRY	1,572.39	1,607.78
UPKEEP OF MANSE Repairs & Insurance	656.27	3,488.43
UPKEEP OF CHURCH & HALL	66,121.95	19,388.69
POSTAGES / STATIONERY / INK	95.18	0.00
SPECIAL COLLECTIONS for CHARITIES	1,052.50	484.00
TRANSFER TO ORGAN FUND	0.00	2,000.00
FEDERATION LEVIES		
Nottingham Levy	514.50	500.00
Scot Cong Fellowship	360.00	400.00
OTHER EXPENDITURE:		
YMCA Youth Project Fees	560.00	2,750.00
YMCA Activity costs	0.00	486.51
Youth Scotland Subs	55.00	55.00
Examiners Gratuity	250.00	250.00
Christmas Gifts from Fellowship Fund	223.28	174.61
E Carr flowers	0.00	55.00
Anniversary pens, cake & tumblers	95.00	717.25
PACT Service Food	45.74	0.00
TOTAL PAYMENTS	<u>71,601.81</u>	<u>32,357.27</u>

RECEIPTS	35,758.10
PAYMENTS	71,601.81
<b>DEFICIT</b>	<u><b>£35,843.71</b></u>

*W. F. Cooreman*  
(President)

*Suzanne d'Blas* (Trustee)

**STATEMENT OF INSTANT ACCESS BALANCES**

BANK OF SCOTLAND Current Account as at 1 <sup>st</sup> September 2024	37,861.04
BANK OF SCOTLAND Deposit Account as at 1 <sup>st</sup> September 2024	43,581.07
SKIPTON Building Society as at 1s September 2024	1,545.97
	<u>82,988.08</u>
LESS. Deficit for the year	35,843.71
Closing bank and building society accounts as at 31 <sup>st</sup> August 2025	<u>47,144.37</u>

**Comprising:**

BANK OF SCOTLAND Current Account	26,634.59
BANK OF SCOTLAND Deposit Account	18,963.81
SKIPTON Building Society Deposit Account	1,545.97
	<u>47,144.37</u>

**LONG TERM INVESTMENTS**

SKIPTON BUILDING SOCIETY:	2025	2024
Fixed Rate Bond to Jan 26 @ 4.00%	32,670.14	31,158.93
Fixed Rate Bond to Oct 25 @ 3.70%	10,022.25	10,022.25
Fixed Rate Bond to May 26 @3.800%	9,155.35	9,155.35
Fixed Rate Bond to Aug 26 @3.75%	17,814.08	17,071.47
Fixed Rate Bond to Mar 26 @ 4.00%	23,418.04	22,452.58
248 SHARES LLOYDS BANKING GROUP	233.00	233.00
INVESTMENTS / STOCKS	0.00	0.00
	<u>93,312.86</u>	<u>90,093.58</u>
Bond and investment balances as at 1 <sup>st</sup> September 2024	90,093.58	
ADD: Skipton B.S. Interest on bonds	3,219.28	
Bond and Investment Balances as at 31 <sup>st</sup> August 2025	<u>93,312.86</u>	

Jane F Batho  
Treasurer

OSCR REPORT ONLY

**NOTES:**

<u>2024-2025</u>	<u>RENT OF MANSE</u>	<u>FEES + VAT</u>	<u>UPKEEP</u>	<u>TOTAL RECEIVED</u>
Sept 02	700.00	84.00		616.00
Oct 01	700.00	84.00	90.00 Gas safety check	526.00
Nov 04	700.00	84.00		616.00
Dec 02	700.00	84.00	108.00 Toilet Repair	508.00
Jan 06	700.00	84.00		616.00
Feb 02	700.00	84.00	361.70 Rprs & Legion. test	254.30
March 03	700.00	84.00		616.00
April 02	700.00	84.00		616.00
May 01	700.00	84.00		616.00
June 02	700.00	84.00		616.00
July 02	700.00	84.00		616.00
Aug 01	700.00	84.00		616.00
	<b>8,400.00</b>	<b>1,008.00</b>	<b>559.70</b>	<b>6,832.30</b>

RENT	<b>8,400.00</b>
Less Fees	1,008.00
Expenses	559.70
	<b>6,832.30</b>

**DONATIONS received**

WGITBURN BAND	30.00
SELKIRK BAND	80.00
COALBURN BRASS BAND	60.00
CO-OP BAND	50.00
LOCHGELLY BAND	30.00
INVERCLYDE BAND	20.00
PERTH GAELIC SOCIETY	30.00
AMNESTY INTERNATIONAL	240.00
FAIRCITY SINGERS	100.00
C PATRICK DONATION	100.00
S CRAIK DONATION	100.00
Exec. E FOGG	400.00
POLISH GROUPS + sleepovers	800.00
POLISH GROUPS PART COMING YEAR	700.00
	<b>2,740.00</b>

**SPECIAL COLLECTIONS**

Received and sent to charities

BLYTHSWOOD	150.00
POPPY SCOTLAND	110.50
CHRISTIAN AID (2)	665.00
CHRISTIAN REBUILD	124.71
Total	<b>1,050.21</b>

OSCR REPORT ONLY

**UPKEEP OF CHURCH & HALL**

HEAT & LIGHT:-	Electricity	1,789.60
	Gas	2,779.64
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4,569.24

CLEANERS PAYMENTS  
CHURCH INSURANCE

3,536.04

7,352.08

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**15,457.36**

J Lamb Stone Repairs (2)	24,976.66
A Grey Materials for J Lamb	5,350.00
S Weir Window Glass Repairs	1,700.00
A Clark Electrics	1,450.00
J Fletcher Roof Repairs, gutter clean	690.00
Gowrie Contracts Asbestos Remove	12,324.00
Kennect Fire Alarm Maintain / repair	414.00
CCLI Music Licence	293.86
M Batho - Mic, battereis etc	308.36
M Batho - wood for finial, paint & lights	171.34
J Batho - H/towels, toilet goods	60.90
Heat-It Gas Boiler service, safety check	81.60
Warkins & Watson Organ Blower service	306.95
Hardies Valuation Fee	1,980.00
Harrisons Tune (2)	326.88
Grahams Fire Exting. Service	99.06
E Carr Retire Gifts	130.98

**50,664.59**

**Total** 

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**66,121.95**

## **Independent Examiner's Report to the Trustees of Perth Congregational Church**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 1 to 5.

### **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) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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
- 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.

*Fiona Fraser*

*3/3/2026*

Fiona Fraser ACA

3 Barossa Place

Perth

PH1 5HG

**Perth Congregational Church**  
**Charity No SC014847**  
**Trustees Annual Report**  
**For the period 1st September 2024 to 31st August 2025**

Address - Kinnoull Street, Perth, Scotland  
Post Code PH1 5EN

Names of the Charity Trustees who manage the Charity

Name	Office Held
Rev Dr Gordon Campbell	<ul style="list-style-type: none"> <li>· Minister</li> <li>· Safeguarding Verifier</li> <li>· Perth Action Churches Together (PACT) Representative</li> </ul>
Mrs Wilma Coleman	<ul style="list-style-type: none"> <li>· President</li> <li>· PACT Representative</li> </ul>
Mrs Jane Batho	<ul style="list-style-type: none"> <li>· Treasurer</li> <li>· Gift Aid</li> </ul>
Mr Michael Batho	Works Convener
Miss Jacqueline Blues	Secretary
Mrs Margaret Doig	<ul style="list-style-type: none"> <li>· Session Clerk (Shared)</li> <li>· Bible Society Representative</li> </ul>
Mrs Louise Haines	Session Clerk (Shared)
Mrs Anne Holland	<ul style="list-style-type: none"> <li>· Organist</li> </ul>
Mrs Deirdre Beaton	<ul style="list-style-type: none"> <li>· Data Protection Officer</li> <li>· Church Magazine Editor</li> </ul>
Mrs Moira Laing (deceased 10 <sup>th</sup> December 2024)	<ul style="list-style-type: none"> <li>· Safeguarding Officer</li> </ul>
Mrs Kathleen Perry	<ul style="list-style-type: none"> <li>· Church Flower Convener</li> <li>· Christian Aid Representative</li> <li>· PACT Representative</li> </ul>
Mrs Sheila Hart	Coffee Morning Organiser
Miss Evelyn Carr	Trustee
Mrs Norma Bremner	Trustee

**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 2025. 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, donations and rent from the manse. There are both restricted and unrestrictive funds as per the annual accounts of 2025.

### **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 wonderful to speak to these members who cannot attend church for whatever reason.

Pastoral visits are made by our minister Rev Dr Gordon Campbell and greatly appreciated by all. There are several activities held within the church. These include refreshments following the church service on a Sunday at the end of each month. This is when there is an opportunity to enjoy meeting others and chat. Monthly coffee mornings take place on the last Saturday morning of each month 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. The President of the Congregational Federation conducted a Sunday morning service October 2024 which was enjoyed by the members. "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. although due to few numbers they are not currently meeting in our church premises. Perth Congregational Church is actively involved with Perth Action of Churches Together and have three representatives. We support Christian Aid, and have representation on their committee. At Christmas (2024) the church was involved with the annual Blythwood Care Shoebox Appeal. The church supports this charity every year. This appeal 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. 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 have the two Session Clerks, Margaret Doig and Louise Haines who share this important role. We are extremely fortunate to have three talented organists and 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 2025.

Signed on behalf of the Charity's Trustees

Signature *W-J Coleman*

Full name(s) *WILMA COLEMAN.*

Position – President of Perth Congregational Church

Signed on behalf of the Charity's Trustees

Signature *Jacqueline A Blues*

Full name(s) *JACQUELINE BLUES*

Position – Secretary of Perth Congregational Church

Date *16-11-2025*