

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	09	2023	To	31	08	2024

Reference and administration details

Charity name	Methodist Church The Shetland District Lerwick & Walls Circuit
Other names charity is known by	
Registered charity number	SC008658
Charity's principal address	Breckon

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	Dep Chair (Shetland)		
2	Chair (Scotland)		
3	Circuit Steward		
4	Circuit Treasurer		
5	Circuit Steward		
6	Circuit Steward		
7	Sen Circuit Steward		
8	Circuit Steward		
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## 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

The Constitutional Practices and Discipline of the Methodist Church Vol 2 (2012)

Trustee recruitment and appointment

Through membership of the District Leadership Team recruited by the team and Chair of District, with appointments ratified by Synod.

## Objectives and activities

Charitable purposes

The promotion of Christian worship, teaching and fellowship in welcoming and safe environments throughout Shetland. Outreach to the people of Shetland and visitors to the isles through word and mission service, working in partnership with other churches and bodies where possible and appropriate. We make charitable donations to UK and international organisations such as All We Can and Christian Aid. We support local organisations through charitable giving and volunteering.

Summary of the main activities in relation to these objects

- Maintenance of public worship in churches and other buildings and through home fellowship.
- Supporting and developing work with children and young people to encourage their participation.
- Improve the quality and range of church activities for all ages.
- Provide and enable good support for churches within the Shetland district.
- Manage district finances for the overall benefit of the district.
- Build ecumenical links and offer outreach in the community.

## APPENDIX 1

### Achievements and performance

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

- Maintenance of regular worship throughout Shetland within churches and through outreach in community care facilities, schools and house groups.
- Churches have been upgraded for disabled and other access.
- Church manses continue to be upgraded to provide accommodations for ministers and others.
- New programmes and forms of worship are being tried to appeal to those outwith the church (messy church, café church). Shared worship between churches within the District is being promoted and ecumenical links are being forged and developed through the promotion of non-denominational worship
- All church officers and others within the church working with vulnerable people have been trained and continue with updates through the Safeguarding programme and safeguarding policies issued to all churches and a safeguarding team appointed
- Continuing support is offered to ministers, deacons, lay preachers and assistants
- Good pastoral care and support continues to be offered to older people and families throughout Shetland (where possible)
- To support charitable giving by the church coffee mornings, café church, and other activities where donations are invited continue to be developed
- Promotion of new initiatives to attract new people continue as well as ongoing outreach into schools by ministers and deacons up to Lockdown)
- The promotion of our activities and reports on same are on social media
- Ongoing missional activity in the form of Food for the Way to provide opportunities for support and fellowship through the medium of regular lunch clubs and a food bank and to a range of people with various issues centred around addiction, mental health and lifestyle. New initiatives centred around the Fresh Start project, notably Fresh Start Gardening, continue to expand with partnership working within and outwith Shetland.

### Financial review

#### Brief statement of the charity's policy on reserves

Reserves are held by the church in several trust funds (managed by TMCP) and in two CFB accounts. The reserve funds are supplied by occasional donations and by interest from an investment fund. The funds are available, under the management of the District Leadership Team, on behalf of Synod, for use in making grants available for District/ Circuit purposes and to churches for mission or property purposes. The funds are not restricted in their use (except where noted for specific allocation) except that their use shall be for the purposes of the Shetland District of the Methodist Church. Grants are to be applied for according to the policy & procedures document of the Shetland District.

Details of any deficit

Donated facilities and services (if any)

3

APPENDIX 1

Other optional information

Regular online streaming of services and other worship and fellowship activities continue as hybrid forms of worship are developed. Zoom meetings of District Leadership team continue and strategic planning has been focussed on activities to ensure the continuance of worship as well as exploring new outreach initiatives to carry the work of Food for the Way forward and place it into the context of current need by working with partnership organisation within Shetland and farther afield. The core of the Fresh Start project to date is Fresh Start Gardening which is being developed around a large Polycrub sited on a piece of land in central Lerwick to grow fresh food year-round and skill groups of volunteers in horticulture. This is a partnership with NHS Shetland and works in conjunction with the other "growing" initiatives already in place and is managed by our Pioneer Worker in the context of Recovery Church which is a key part of Food for the Way.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)  
*OSCR will accept  
digital or typed  
signatures*

Full name(s)

Position (e.g. Chair)

Date

District Treasurer

Dep. Chair Shetland District & Superintendent Minister

30<sup>th</sup> May 2025

30<sup>th</sup> May 2025

4

**SHETLAND METHODIST DISTRICT: INCOME SUMMARY SEP 2023 TO AUG 2024 CURRENT A/C**

Month	Assessment <sup>1</sup>	Grants & corporate donations <sup>6</sup>	Gift Day	Donations (excl FFtW)	FFtW/FS donations (reg & ad hoc) <sup>5</sup>	Connexion <sup>2</sup>	Contact <sup>4</sup>
<b>Sep 23</b>	2,500.00	500.00	50.00		231.00		
<b>Oct</b>	2,250.00		1,893.00		606.00	3,486.34	
<b>Nov</b>	15,875.00			200.00	896.00		
<b>Dec</b>		1,300.00		100.00	381.00		
<b>Jan 24</b>				100.00	281.00		
<b>Feb</b>	14,250.00			200.00	634.00		
<b>Mar</b>	2,500.00			100.00	642.00	2,323.20	10.00
<b>Apr</b>		4,000.00		100.00	731.00	2,902.00	
<b>May</b>	13,750.00			100.00	1,306.00	49.00	
<b>Jun</b>				100.00	231.00		
<b>Jul</b>		36,835.00		100.00	602.00		
<b>Aug</b>	20,875.00			100.00	1,421.00		
<b>TOTAL</b>	72,000.00	42,635.00	1,943.00	1,200.00	7,962.00	8,760.54	10.00

**Notes:**

- 1 Assessments paid by churches in Aug, Nov, Feb & May
- 2 Connexion reimburse off-island travel (claimed annually) & island allowance (claimed six-monthly); Oct :
- 3 Rents from residential and non-residential property in the care of Shetland Methodist District
- 4 Magazine - contributions from churches towards production costs
- 5 Regular givers on a monthly basis plus all ad hoc donations to FFtW
- 6 Fresh Start project specific donations from Home Mission (NPNP), CORRA & corporates and individuals
- 7 From reserves, aka "uplift"
- 8 From other District account(s) for payroll and sundry purposes

Rental <sup>3</sup>	Drawdown <sup>7</sup>	Transfer <sup>8</sup>	Misc	Total
1,375.00	4,000.00	3,395.25	25.00	12,076.25
1,375.00		2,338.00	423.65	12,371.99
1,375.00		3,492.28	2,310.80	24,149.08
1,375.00		7,127.33	781.20	11,064.53
1,375.00	5,000.00	564.12		7,320.12
1,375.00			85.00	16,544.00
1,375.00		9,750.00		16,700.20
1,375.00	4,000.00	3,118.32	38.20	16,264.52
1,375.00	2,000.00	2,659.62	985.00	22,224.62
1,375.00		3,159.52	9,143.17	14,008.69
1,375.00	10,000.00	3,419.49	815.00	53,146.49
1,375.00		2,659.52	1,183.96	27,614.48
				233,484.97
16,500.00	25,000.00	41,683.45	15,790.98	
<b>TOTAL</b>			<b>233,484.97</b>	

23 - reimburse wet component removal

**SHETLAND METHODIST DISTRICT EXPENDITURE SUMMARY YEAR END 2023-24 TREASURER'S A/C**

Month		Wages & Salaries <sup>1</sup>	HMRC <sup>2</sup>	WPT <sup>3</sup>	MCF/ MCH <sup>4</sup>	Hons/Pr <sup>5</sup>	Mileage	Travel <sup>11</sup>	Publicity	Manse <sup>10</sup>	Stat/ Post/Bks <sup>14</sup>	Telephone <sup>7</sup>	Prof Fees	Council Tax <sup>6</sup>	Hospitality	Insurance <sup>9</sup>	FfTW <sup>8</sup>	Transfer <sup>12</sup>	Misc/Ad Hoc <sup>13</sup>	Total (month)
<b>Sep 23</b>		10,905.13	1,137.17	160.41		289.80	319.18	81.10		340.18	555.63	56.87				3,430.49	492.15	500.00		18,268.11
<b>Oct</b>		6,175.42	650.00	237.30	4,757.00		493.65	28.74	98.89	1,284.81	360.60	71.00			96.30		409.65		50.00	14,713.36
<b>Nov</b>		6,952.64	1,160.18	167.29			404.10	20.70	87.54	2,970.04		292.37	348.00			336.25	410.75			13,149.86
<b>Dec</b>		4,636.35	157.34	244.31			330.85	21.20	113.06	1,926.42	357.89	71.87			420.00	168.04	7,927.96		485.00	16,860.29
<b>Jan 24</b>		4,016.36			4,726.00	289.80	226.92		114.84	1,047.86	837.57	56.87				168.04	587.22		284.28	12,355.76
<b>Feb</b>		4,016.36			31.00		171.77	537.56	290.73	1,711.68	20.00	292.72				279.27		1,500.00	449.00	9,300.09
<b>Mar</b>		4,016.36			4,726.00	289.80			183.43	672.45	284.82	56.87				168.04	11,010.00		144.80	21,552.57
<b>Apr</b>		5,693.26	765.02				1,947.59	318.78	11.65	749.99	266.85	62.95				168.04	650.00	4,000.00	59.00	14,693.13
<b>May</b>		6,381.23	676.12	217.16					86.13	1,856.15	122.00	394.42		5,897.56		1,331.54	800.00		1,623.00	19,385.31
<b>Jun</b>		6,365.96	672.32	217.60	1,075.00		270.42	121.10	108.46	114.71	1,025.15	61.36			188.65	553.00	1,802.24		272.58	12,848.55
<b>Jul</b>		6,365.96	672.32	217.60	4,726.00	289.80	450.35	10.60	82.94	257.43	225.60	61.36				168.04	759.97	36,835.00	579.29	51,702.26
<b>Aug</b>		6,483.53	673.32	217.60			1,435.50	678.98	82.94	450.80	291.76	316.64				755.47	1,300.00		1,000.00	13,686.54
<b>TOTAL</b>		<b>72,008.56</b>	<b>6,563.79</b>	<b>1,679.27</b>	<b>20,041.00</b>	<b>1,159.20</b>	<b>6,050.33</b>	<b>1,818.76</b>	<b>1,260.61</b>	<b>13,382.52</b>	<b>4,347.87</b>	<b>1,795.30</b>	<b>348.00</b>	<b>5,897.56</b>	<b>704.95</b>	<b>7,526.22</b>	<b>26,149.94</b>	<b>42,835.00</b>	<b>4,946.95</b>	<b>218,515.83</b>

**TOTAL Y/E 218,515.83**

**Notes:**

- |   |  |    |  |
|---|--|----|--|
| 1 | Stipend (C2E) plus Lay Employees (net)                             | 8  | Food for the Way & FSG - reimbursements inc cap costs                  |
| 2 | Direct payments to HMRC (Tax, NI & AL) for lay employees only      | 9  | Manses/ Rental property (inc closed churches) plus District Shield;    |
| 3 | Cushon (Workers Pension Trust) - our lay employee pension provider | 10 | Inc closed churches in the care of the District plus rental properties |
| 4 | Meth Ch Fund DCAC - District Assessments                           | 11 | Inc additional off-island travel                                       |
| 5 | Honoraria & Preaching Fees   | 12 | From Treasurer's account to other accounts                             |
| 6 | Payable to SIC for manses & rental property. Churches are exempt   | 13 | Expenditure recorded in journal o/s main categories                    |
| 7 | Line Rental, Broadband etc for manse offices (x2), plus mobiles    | 14 | Office costs inc imprest, photocopier/printer rental & consumables     |

## Reserves held within Shetland Methodist District at year start & end 2023-24

### TMCP (Trustees for Methodist Church Purposes)

#### District/Circuit Trusts

Trust	Account/Trust Name	Type	Asset		+ / -
320001 District		DAF	18,535.61	Sep-23	
320001 District			22,138.80	Aug-24	+19.4%
320001 District		CAWR	59,003.12	Sep-23	
320001 District			66,390.04	Aug-24	+12.5%
320101 Circuit		MTF	8,287.50	Sep-23	
320101 Circuit			8,457.06	Aug-24	+2%
320101 Circuit		SF	2,230.12	Sep-23	
320101 Circuit			2,425.63	Aug-24	+8%
	<b>TOTAL</b>		<b>88,056.35</b>	<b>Sep-23</b>	
	<b>TOTAL</b>		<b>99,411.53</b>	<b>Aug-24</b>	<b>+12.9%</b>

#### Notes:

320001 - Shetland District

320101 - Lerwick & Walls Circuit

#### Trust Type:

DAF - District Advance Fund

CAWR - Capital Available With Restrictions

SF - Surplus Funds

PE - Permanent Endowment

LMTC - Local Model Trust Capital

MTB - Model Trust Bequest

LMT - Local Model Trust

CD - Circuit Deposit

### CFB (Central Finance Board)

Account #	Account/Trust Name	Type	Balance <sup>4</sup> Sep-23	Balance <sup>4</sup> Aug-24	+ / -
	Shetland District Royle Trust Manses Fund	CD	4,814.16	3,020.48	
	Shetland District General Fund	CD	14,583.99	13,095.35	
	<b>TOTAL CFB RESERVES</b>		<b>19,398.15</b>	<b>16,115.83</b>	<b>-16%</b>

### Bank of Scotland<sup>1</sup>

Account #	Account/Trust Name	Type	Balance <sup>4</sup> Sep-23	Balance <sup>4</sup> Aug-24
	Treasurers Account	Current	18,673.71	28,250.91
	Lerwick & Walls Circuit of the Methodist Church			
			<b>Balance<sup>4</sup></b>	<b>Balance<sup>4</sup></b>
10393162	Business Savings Account <sup>3</sup>	Instant Access	76,559.16	76,971.67
	Lerwick & Walls Circuit of the Methodist Church			
10328862	Business Savings Account Corra <sup>2</sup>	Instant Access	32,848.61	34,851.27
	Lerwick & Walls Circuit of the Methodist Church			

1 - at close of business first & last days of period

2 - ring fenced for use by NPNP

3 - CORRA funds from 19/05/23

4 - Capital + Interest



## APPENDIX 3



### Independent examiner's report on the accounts

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**Report to the trustees/members of**

Methodist Church The Shetland District Lerwick & Walls Circuit

**Registered charity number**

SC008658

**On the accounts of the charity for the period**

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	09	2023		31	08	2024

**Set out on pages**

FIVE (including the Examiner's report)

(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. 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 on the attached page\*]~~

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 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:**

**Name:**

**Date:** 30<sup>th</sup> May 2025

**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.