

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	09	24		31	08	25

Reference and administration details

Charity name PETERHEAD METHODIST CHURCH

Other names charity is known by

Registered charity number SC O09002

Charity's principal address

Postcode AB42 1TU

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	Douw Grobler	Deacon		Methodist Church
2	David Forbes	Steward		Church Council
3	Helen Elphinstone		until 32/08/25	Church Council
4	Jessie Duncan	Treasurer		Church Council
5	Roselyn Emslie			Church Council
6	Allister Strachan	Chair of Property		Church Council
7	Jane Strachan	Safeguarding Chair		Church Council
8	Christine Richardson	Church Secretary		Church Council
9	Alix Thom		until 31/8/25	Circuit Meeting
10	Alex McKilligan		until 13/04/25	Church Council
11	Jeannette Taylor		until 14/06/25	Church Council
12	Ans Grobler		wef 1/7/25	Church Council
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

Methodist Church Act 1976

Trustee recruitment and appointment

At Annual Church Meeting

Objectives and activities

Charitable purposes

The advancement of the Christian religion.
The prevention and relief of poverty.
Relief of those in need or disadvantaged.

Summary of the main activities
in relation to these objects

Worshipping God the Father for who He is and what He's
done.
Taking care of, loving and nurturing all in our fellowship.
Enjoying being together as God's extended family.
Sharing the work with our partners in other churches.
Preaching the truth about Jesus and new life in the Holy Spirit.

APPENDIX 1

Achievements and performance

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

Maintaining the work in an increasingly secular society. Continuing, where possible, financial help to other deserving charities and good causes.

Financial review

Brief statement of the charity's policy on reserves

The aim has been to hold 50% of annual expenditure in our working and Trust accounts and this was achieved in 2024/25.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

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)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Date



Receipts and payments accounts

For the period from				to			
	01	Sept	2024		31	August	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	57,796				57,796	62,432
Legacies						
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	3,335				3,335	3,488
Rents from land & buildings					-	
Gross receipts from other charitable activities	16				16	22,590
Donation towards new heating					-	3,890
A1 Sub total	61,147	-	-	-	61,147	92,400
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	61,147	-	-	-	61,147	92,400
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	418				418	450
Governance costs:					-	
Audit / independent examination	390				390	390
Preparation of annual accounts					-	
Legal costs					-	
Other	54,324	947			55,271	115,802
A3 Sub total	55,132	947	-	-	56,079	116,642
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	55,132	947	-	-	56,079	116,642
Net receipts / (payments)	6,015	(947)	-	-	5,068	(24,242)
A5 Transfers to / (from) funds						
					-	(144)
Surplus / (deficit) for year	6,015	(947)	-	-	5,068	(24,386)

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	22,953	68,633			91,586	115,487
	Surplus / (deficit) shown on receipts and payments account	6,015	(1,620)			4,395	(24,386)
	Internal Organisations					-	485
						-	
	Cash and bank balances at end of year	28,968	67,013	-	-	95,981	91,586
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	TMCP Trust No 2216	These funds are included in B1 Cash and bank balances at end of year	67,089	67,088
		Total	67,089	67,088

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Land and Buildings (Insurance value)			3,206,529	3,113,128
	Gift Aid Claim (estimated)			8,800	10,500
		Total		3,215,329	3,123,628

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	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

Jessie Duncan	JESSIE DUNCAN	19/4/26
CHRISTINE RICHARDS	CHRISTINE RICHARDS	19/4/26

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

PETERHEAD METHODIST CHURCH

Registered charity number

SC009002

On the accounts of the charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

September

2024

31

August

2025

Set out on pages

(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 (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.

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 [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:


DAVID MINETT

Date: 22.4.26

Relevant professional qualification(s) or body (if any):

ICAS

Address:

5 HIGH STREET

INVERURIE

AB51 3QA

*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

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS

Peterhead Methodist Church

Church

FOR THE YEAR ENDED

31 August 2025

North of Scotland Mission

Circuit

31 10

Registered Charity - Charity Registration number

SCO09002

If not a registered charity His Majesty's Revenue and
Customs Gift Aid number

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

Minister:

Deacon Douw Grobler

Church Stewards:

Christine Richardson

Davy Smith

Jeannette Taylor (Resigned 14/6/25)

Treasurer:

Mrs Jessie Duncan

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		£	£	£	£
a1	RECEIPTS	Note			
a2	Offerings and Tax recovered	57,796		57,796	62,432
a3	Bank and CFB interest and Investment	Includes CFB interest 3,335		3,335	3,488
a4	Lettings				1,270
a5	Other receipts	16		16	25,210
a6	TOTAL RECEIPTS	61,147		61,147 (a7)	92,400

SECTION B					
b1	PAYMENTS				
b2	Circuit Assessment or Share	31,965		31,965	52,812
b3	Donations	418		418	450
b4	Repairs and Maintenance	9,815		9,815	23,597
b5	Utilities (Insurances, water charges, heating & lighting)	8,131		8,131	10,596
b6	Mission		947	947	1,446
b7	Other payments	4,803		4,803	27,741
b8	TOTAL PAYMENTS	55,132	947	56,079 (b9)	116,642

SECTION C					
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	6,015	(947)	5,068
c2	Total funds brought forward from last year		22,953	66,768	89,721 (c6)
c3	Sub total	(c1+c2)	28,968	65,821	94,789
c4	Transfers and adjustments				(c7) (144)
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	28,968	65,821	94,789 (c8)

SECTION D					
FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS					
d	(these amounts are not to be included in total receipts/payments figures above)		£		£
d1	Balance brought forward from last year		Nil		
d2	Offerings/Gifts - received for external organisations				
d3	Offerings/Gifts - passed to external organisations				
d4	BALANCE STILL TO BE PAID	(d1+d2-d3)	Nil		Nil

SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL
SECTION E

Please follow the Guidance Notes to complete this page

Summary of the Church accounts for the year ended 31 August 2025 and Internal Organisations reporting to the Church Council/Church Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the District and connected District Organisations.

INTERNAL ORGANISATIONS		Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1	Boys Brigade	1,184	1,507	(323)		634	311
e2	Banner Team	1,629	1,700	(71)		952	881
e3	Sisterhood	7	286	(279)		279	
e4							
e5							
e6							
e7							
e8	Sub total of Internal Organisations funds	2,820	3,493	(673)		1,865 (e11)	1,192 (e12)
e9	Church accounts (totals brought forward from page 2 - totals column)	61,147 (a7)	56,079 (b9)	5,068	(c7)	89,721 (c6)	94,789 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	63,967	59,572	4,395		91,586 (x)	95,981 (y)
Continue on a separate sheet if necessary and bring the totals forward		TOTAL RECEIPTS	TOTAL PAYMENTS				

SECTION F
STATEMENT OF ASSETS AND LIABILITIES
CHURCH - CASH FUNDS HELD at 31 August 2025

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account	10,761	16,351
f3 Bank Deposit Account		
f4 Central Finance Board	9,341	9,765
f5 Trustees for Methodist Church Purposes-Trust 2216	67,088	67,089
f6 Other funds-Restricted to Mission work	2,531	1,584
f7 SUB TOTAL - Church accounts	89,721 (c6)	94,789 (c8)
f8 Total funds held by Internal Organisations (the closing balance total from above) (e12)	1,865 (e11)	1,192 (e12)
f9 TOTAL CASH FUNDS HELD BY CHURCH	91,586 (x)	95,981 (y)

SECTION G
OTHER ASSETS and LIABILITIES

	At 1 September 2024	At 31 August 2025
g1 Investments (include Endowments)		
g2 Land & Buildings (see notes re Insurance value)	3,113,128	3,206,529
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end		
g5 Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trusts accounts this is included in line f5)

Name of Church .. PETERHEAD METHODIST CHURCH

31 10

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer Jessie Duncan Date 19/4/26

Name and address of treasurer Jessie Duncan
44 Coral Gardens, Peterhead

AB42 2UL

Post Code.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be* presented to the meeting of the Church trustees held on

Signature of the Chair of the meeting [Signature]

Name of the Chair of the meeting Rev'd Jon Garde Date 19/4/2020

Independent Examiner's Report to the Trustees of the

PETERHEAD METHODIST

.....Church

SC009002

Charity Number

Responsibilities and basis of report

PETERHEAD METHODIST

I report to the trustees on my examination of the accounts of the Church for the year ended 31 August 2025 set out on pages ... to As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Name of Church .. PETERHEAD METHODIST CHURCH

31 10

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have/~~have not~~* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner

Name of independent examiner DAVID MINETT

Relevant professional qualification of independent examinerCA.....

Name of firm (where appropriate)James Milne - Chartered Accountants.....

Address5 High Street.....

Inverurie AB51 3QA
..... Post Code

Date22.4.26.....

* delete or circle as appropriate

PETERHEAD METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST August 2025

Treasurer - Jessie Duncan

Independent Examiner - David Minett

Peterhead Methodist Church is a charity registered in Scotland, No: SCO09002

INCOME AND EXPENDITURE

INCOME	2023/24	2024/25	EXPENDITURE	2023/24	2024/25
Weekly Giving			Audit Fee	390	390
Envelopes	8680	9223	Circuit Requisition	52812	31965
Loose Cash	6125	6142	Donations - Sundry	450	418
Other Regular Giving	30003	27200	Donations - Tithe		
Total Weekly Giving	44808	42565	Insurance	3004	3095
Donations	2561	1295	Mission	1446	947
Specific Donations		418	Photocopier	669	621
Gift Aid Refund	12185	10035	Property		
Gift Day	2878	3483	Church & Hall	21428	9815
Interest - CFB			Manse	2169	2369
Trust Income	3488	2911	Subscriptions	1373	985
Mission	1270		Sundry Expenses	317	438
Easyfundraising	67	16	Utilities		
Total Sundry Income	22449	18158	Electricity	4692	3148
			Gas	2900	1888
Transfers from Trust A/cs	21253				
Total Income	<u>88510</u>	<u>60723</u>	Total Expenditure	91650	56079
			Excess/Deficit	-3140	4644
				<u>88510</u>	<u>60723</u>
			OPENING BALANCES		
			Royal Bank of Scotland		10761
			Restricted to Mission Work		2531
			Central Finance Board		9341
					<u>22633</u>
			CLOSING BALANCES		
			Royal Bank	10761	16351
			Restricted to Mission Work	2531	1584
			Central Finance Board	9341	9765
				<u>22633</u>	<u>27700</u>
			Various Bequests Trust	<u>67088</u>	<u>67089</u>

GIFTS & DONATIONS

	21/22	22/23	23/24	24/25
Average Weekly Giving	914	1040	862	819
Gift Day	8089	2859	2878	3483

Retiring Offerings and Appeals

DEC Ukraine	90			
Shirley's Space	40			
Total	130	0	0	0

Charitable Gifts and Donations

Action for Children	300			
Age Peterhead	300			
Benaiah (Teen Challenge)	400			
British Heart Foundation	300			
CARE	300			
Compassion UK	300			
Filling Station	300			
The Foyer	300			
Open Doors				500
UCB		600		
Total	2500	600	0	500

Sundry Donations

Rev. James Garnett (Church + congregational gift)	740
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