

APPENDIX 1

OSCR

Scottish Charity Regulator  
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	Lerwick Methodist Church
Other names charity is known by	Adam Clarke Memorial Methodist Church
Registered charity number	SC 014993
Charity's principal address	

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	Chair		
2	Secretary		
3	Treasurer		
4	Steward		
5	Steward		
6	Steward		
7	Steward		
8	Steward		
9	Property Secretary		
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 Practice and Discipline of the Methodist Church 2011.

Trustee recruitment and appointment

By election to office or representative role by the Lerwick Church Council or General Church Meeting.

## Objectives and activities

Charitable purposes

The maintenance and furtherance of the Christian Religion through the practices of the Methodist Church.

Summary of the main activities in relation to these objects

Provision of opportunities for public worship, fellowship and pastoral care.

Education of all ages in the Christian Faith.

Conduct Marriages and Funerals.

Maintenance of the church building.

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### Achievements and performance

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

Public worship and other meetings and events were held as advertised.

Pastoral care has been offered.

Maintenance work has been carried out on the building.

Education and fellowship opportunities have been provided.

### Financial review

Brief statement of the charity's policy on reserves

If reserves are held, they are for limited objectives, usually connected to maintenance or improvement of the building, its equipment and furnishings.

Details of any deficit

Reduced income and increased costs.

Donated facilities and services (if any)

None

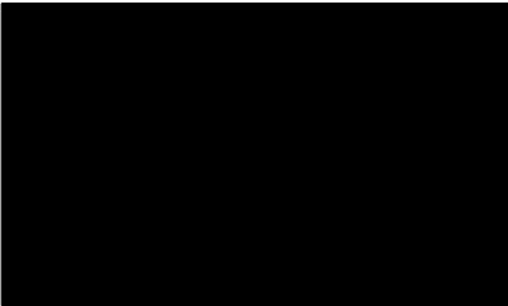
APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	27/5/25	

Lerwick Methodist Church      Summary of Accounts 2023-2024

Income		
Balance of Accounts as at 1 September 2023		
Deposit Account	10636037	£11,383.82
Business Charity Current Account	40303035	£2,688.58
Less unpresented cheques		-£666.39
Collections 1 Sep 2023 - 31 Aug 2024		
Envelopes	£11,990.00	
Cash	£2,437.08	
Standing Orders and CAF	£17,175.00	
Messy Church	£222.57	
	£31,824.65	£31,824.65
Donations for rent	£3,755.00	
Other Donations	£4,299.00	
	£8,054.00	£8,054.00
Miscellaneous Income		
Gift Aid Tax Reclamation	£5,834.10	
Pop-up Donations	£1,477.59	
Pop-up Sales	£1,646.72	
For Donations to others	£105.00	
Grants	£0.00	
Other Income	£2,274.97	
	£11,338.38	£11,338.38
Interest		£309.46
		£64,932.50

Expenditure		
District Assessments		£36,000.00
Utilities	District Heating	£4,383.00
	Electricity	£2,418.02
	Gas	£228.60
Stationery, Licenceses & Link		£757.57
Building Upkeep		£5,146.65
Audio Visual and IT Upkeep		£581.99
Miscellaneous Expenditure		
	Methodist Insurance	£3,307.53
	Donations	£775.00
	Messy Church	£176.92
	Miscellaneous	£4,989.04
		£9,248.49
		£9,248.49
Balance of Accounts as at 31 Aug 2024		
Deposit Account	10636037	£0.00
Business Current Account	70325083	£0.00
Business Charity Deposit Account		£4,588.41
Business (Current Account	40303035	£2,330.16
Less unpresented cheques		-£750.39
		£64,932.50

## Lerwick Methodist Church

SC



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	45,711				45,711	43,661
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,646				1,646	1,215
Gross trading receipts					-	
Income from investments other than land and buildings	309				309	111
Rents from land & buildings	3,755				3,755	2,108
Gross receipts from other charitable activities	105				105	888
					-	
<b>A1 Sub total</b>	<b>51,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,526</b>	<b>47,983</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>51,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,526</b>	<b>47,983</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	57,989				57,989	50,476
Grants and donations	775				775	1,733
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>58,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,764</b>	<b>52,209</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,764</b>	<b>52,209</b>
<b>Net receipts / (payments)</b>	<b>(7,238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,238)</b>	<b>(4,226)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(7,238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,238)</b>	<b>(4,226)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	13,406				13,406	17,631
	Surplus / (deficit) shown on receipts and payments account	(7,238)				(7,238)	(4,226)
						-	
						-	
	Cash and bank balances at end of year	6,168	-	-	-	6,168	13,405
	(Agree balances with receipts and payments account(s))	7,238				7,238	4,226

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

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

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

27/5/25



## APPENDIX 3



**Report to the  
trustees/members of**

**Registered charity  
number**

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

**Set out on pages**

**Respective  
responsibilities of  
trustees and examiner**

**Basis of independent  
examiner's statement**

**Independent examiner's  
statement**

**Signed\*\*:**

**Name:**

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

**Address:**

### Independent examiner's report on the accounts

v2

Charity name

Lerwick Methodist Church

SC014993

Period start date

Day

Month

Year

01

09

2023

to

Period end date

Day

Month

Year

31

08

2024

(remember to include the page  
numbers of additional sheets)

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.

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.

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

\*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