



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  
Other names charity is known by  
Registered charity number  
Charity's principal address

THE EAST OF SCOTLAND METHODIST CHURCH
SC016818

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	SUPERINTENDENT MINISTER		ANGUS, DUNDEE & PERTSHIRE METHODIST CIRCUIT – ex officio
2	CHURCH STEWARD		CHURCH MEETING EX-OFFICIO
3	CHURCH STEWARD		CHURCH MEETING EX-OFFICIO
4	CHURCH STEWARD		CHURCH MEETING EX-OFFICIO
5	TREASURER		CHURCH COUNCIL EX-OFFICIO
6	COUNCIL SECRETARY		CHURCH COUNCIL EX-OFFICIO
7	SAFEGUARDING OFFICER		CHURCH COUNCIL EX-OFFICIO
8	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
9	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
10	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
11	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
12	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
13	CONGREGATION REPRESENTATIVE		GENERAL CHURCH MEETING
14	CIRCUIT STEWARD		CIRCUIT STEWARDS MEETING
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
	1 <sup>st</sup> September 2023 to 31 <sup>st</sup> August 2024
	1 <sup>st</sup> September 2023 to 31 <sup>st</sup> August 2024

## Structure, governance and management

Type of governing document

THE CONSTITUTIONAL PRACTICE AND DISCIPLINE OF THE METHODIST CHURCH

Trustee recruitment and appointment

EX-OFFICIO WITH 7 REPRESENTATIVES FROM THE GENERAL CHURCH MEETING AND 4 APPOINTED BY CHURCH COUNCIL TO ENSURE ALL AREAS OF CHURCH LIFE A PROPERLY REPRESENTED.

## Objectives and activities

Charitable purposes

THE ADVANCEMENT OF RELIGION

Summary of the main activities in relation to these objects

- MISSIONAL ACTIVITIES
- SUNDAY WORSHIP, INCLUDING ARRANGEMENTS FOR CHILDREN AND YOUNG PEOPLE, AND OTHER MEETINGS FOR FELLOWSHIP
- PASTORAL CARE OF MEMBERS AND ADHERENTS
- MAINTENANCE OF CHURCH BUILDING
- FINANCIAL MATTERS INCLUDING MEETING OF ASSESSMENT FIGURE SET BY OUR RELATED BODY, ANGUS, DUNDEE & PERTHSHIRE METHODIST CIRCUIT (SC038253)
- SUPPORT OF METHODIST ACTIVITIES IN SCOTLAND, UK AND ABROAD
- SUPPORT OF OTHER ACTIVITIES, APPEALS AND FUNDS, WHICH VARY FROM TIME TO TIME

## APPENDIX 1

## Achievements and performance

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

- CONTINUES MAKING BUILDING AVAILABLE FOR USE BY COMMUNITY GROUPS
- CONTINUED TO OFFER SUPPORT TO WIDER COMMUNITY THROUGH MONTHLY COFFEE MORNING AND SOUP LUNCHES
- REGULAR SUNDAY WORSHIP
- MAINTAINED PASTORAL CONTACTS WITH MEMBERS AND ADHERENTS
- MAINTAINED REGULAR HOUSE GROUPS
- MAINTAINED CONTACT WITH CHURCHES OF OTHER DENOMINATIONS
- CONTINUED THE RENEW WELLBEING PROJECT MEETING TWO HALF DAYS A WEEK. DONE IN COLLABORATION WITH OTHER CHURCHES IN PERTH AND THE LOCAL COMMUNITY MENTAL HEALTH TEAM
- MAINTAINED THE CHURCH BUILDING
- MET OUR FINANCIAL ASSESSMENT WITHIN ANGUS, DUNDEE & PERTHSHIRE METHODIST CIRCUIT
- SUPPORTED OTHER METHODIST FUNDS
- SUPPORTED A VARIETY OF OTHER CHARITABLE FUNDS

## Financial review

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

THE CHURCH AIMS TO HOLD RESERVES AMOUNTING TO APPROXIMATELY THREE MONTHS' AVERAGE EXPENDITURE

**Details of any deficit**

N/A.

**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)

Full name(s)

Position (e.g. Chair)

SUPERINTENDENT MINISTER and  
CHAIR OF THE CHURCH COUNCIL

TREASURER

Date

1<sup>st</sup> April 2025

1<sup>st</sup> April 2025

## 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 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 £
<b>A1 Receipts</b>						
Donations	86,789	10,280			97,069	57,305
Legacies					-	40,000
Grants					-	
Receipts from fundraising activities	2,623	3,586			6,208	5,734
Gross trading receipts					-	
Income from investments other than land and buildings	7,021				7,021	3,640
Rents from land & buildings	15,048				15,048	14,279
Gross receipts from other charitable activities	300				300	3,173
					-	
<b>A1 Sub total</b>	<b>111,781</b>	<b>13,866</b>	<b>-</b>	<b>-</b>	<b>125,647</b>	<b>124,131</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		164			164	
<b>A2 Sub total</b>	<b>-</b>	<b>164</b>	<b>-</b>	<b>-</b>	<b>164</b>	<b>-</b>
<b>Total receipts</b>	<b>111,781</b>	<b>14,030</b>	<b>-</b>	<b>-</b>	<b>125,811</b>	<b>124,131</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	102,670	5,079			107,749	85,068
Grants and donations	3,970	3,586			7,556	5,713
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>106,640</b>	<b>8,665</b>	<b>-</b>	<b>-</b>	<b>115,305</b>	<b>90,781</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>106,640</b>	<b>8,665</b>	<b>-</b>	<b>-</b>	<b>115,305</b>	<b>90,781</b>
<b>Net receipts / (payments)</b>	<b>5,141</b>	<b>5,364</b>	<b>-</b>	<b>-</b>	<b>10,506</b>	<b>(6,650)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5,141</b>	<b>5,364</b>	<b>-</b>	<b>-</b>	<b>10,506</b>	<b>(6,650)</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	71,781	5,608			77,388	77,389
	Surplus / (deficit) shown on receipts and payments account	5,141	5,364			10,506	(6,650)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>76,922</b>	<b>10,972</b>	<b>-</b>	<b>-</b>	<b>87,894</b>	<b>70,739</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	Perth Model Trust Bequest		46,419	46,120
	McFarlane Bequest		2,186	2,080
	<b>Total</b>		<b>48,605</b>	<b>48,200</b>

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	McDonald Endowment	Endowment		3,575	3,318
	Riverside Memorial Window Insurance (Terms altered with agreement of OSCR, money transferred to current Restricted Benevolent Fund and disbursed)	Endowment		-	151
	<b>Total</b>		<b>-</b>	<b>3,575</b>	<b>3,469</b>

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

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

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

Signature

Print Name

Date of approval

24 March 2025


## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)


**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

**C3a Trustee remuneration**


If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
--	---

Authority under which paid

£

**C3b Trustee remuneration - details**


**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	---

Number of trustees

£

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**






SC016818

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

Breakdown of unrestricted funds						
	Unrestricted fund 1 - enter name of fund below  Perth Methodist Church	Unrestricted fund 2 - enter name of fund below  Dundee Methodists	Unrestricted fund 3 - enter name of fund below  Blairgowrie Methodists	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	53,838	20,830	7,121		81,789	54,502
Legacies	5,000				5,000	
Grants					-	
Receipts from fundraising activities	2,623				2,623	2,426
Interest	5,715	440	866		7,021	2,827
buildings					-	
Rents from land & buildings	15,048				15,048	14,279
Gross receipts from other charitable activities	299	-			299	3,173
<b>Sub total</b>	<b>82,523</b>	<b>21,270</b>	<b>7,987</b>	<b>-</b>	<b>111,780</b>	<b>77,207</b>
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>82,523</b>	<b>21,270</b>	<b>7,987</b>	<b>-</b>	<b>111,780</b>	<b>77,207</b>
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities	12,453				12,453	8,639
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	43,707	18,972	6,648		69,327	70,050
Grants and donations	3,730		240		3,970	2,405
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Refurbishment Costs	20,890				20,890	3,046
<b>Sub total</b>	<b>80,780</b>	<b>18,972</b>	<b>6,888</b>	<b>-</b>	<b>106,640</b>	<b>84,140</b>
					-	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>80,780</b>	<b>18,972</b>	<b>6,888</b>	<b>-</b>	<b>106,640</b>	<b>84,140</b>
					-	
<b>Net receipts / (payments)</b>	<b>1,743</b>	<b>2,298</b>	<b>1,099</b>	<b>-</b>	<b>5,141</b>	<b>(6,933)</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>1,743</b>	<b>2,298</b>	<b>1,099</b>	<b>-</b>	<b>5,141</b>	<b>(6,933)</b>
					cross ref error	
<b>Nature and purpose of funds</b>						

## The East of Scotland Methodist Church

SC016818

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Benevolent	Renew 23.3	Methodist Charities		Total restricted funds	Total restricted funds last period
Receipts						
Donations	70	10,210			10,280	2,803
Legacies					-	
Grants					-	
Receipts from fundraising activities			3,586		3,586	3,308
Gross trading receipts					-	
Income from investments other than land and buildings			-		-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	70	10,210	3,586	-	13,866	6,111
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	164				164	
Sub total	164	-	-	-	164	-
Total receipts	234	10,210	3,586	-	14,030	6,111
Payments						
Expenses for fundraising activities		-			-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	100	4,635			4,735	3,333
Grants and donations	345		3,586		3,931	3,586
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	445	4,635	3,586	-	8,666	6,919
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Total payments	445	4,635	3,586	-	8,666	6,919
					cross ref error	
Net receipts / (payments)	(211)	5,575	-	-	5,364	(808)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(211)	5,575	-	-	5,364	(808)
					cross ref error	

# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b>				v2	
Report to the trustees/members of	Charity name <b>THE EAST OF SCOTLAND METHODIST CHURCH</b>						
Registered charity number	<b>SC016818</b>						
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	<b>A1, B1-3, C1</b>						(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:

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

Address:

Date:

4 - MAR - 2025

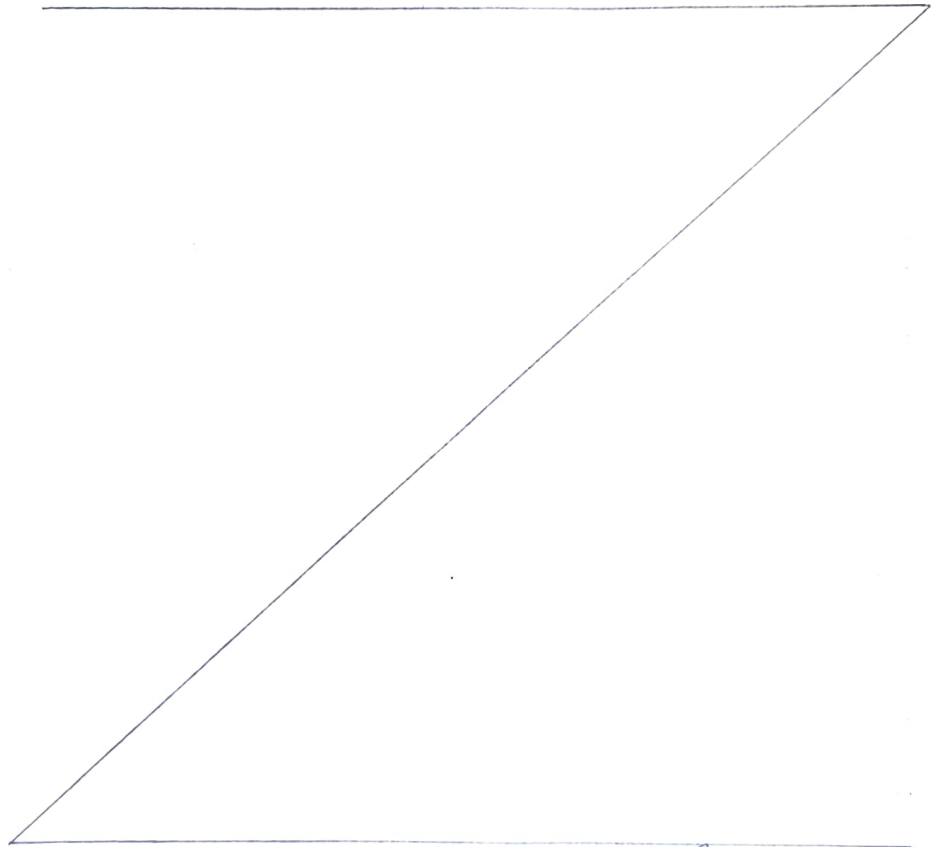
\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



*Louise Chan*

4-MAR-2025