

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	2024	To	31	08	2025

Reference and administration details

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

ANGUS, DUNDEE AND PERTHSHIRE METHODIST CIRCUIT
SC038253
9 CROWN ROAD
SCONE
PERTH
Postcode PH2 6GH

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 & PERTHSHIRE METHODIST CIRCUIT – ex officio
2	CIRCUIT STEWARD		CIRCUIT MEETING
3	CIRCUIT STEWARD		CIRCUIT MEETING
4	CIRCUIT STEWARD		CIRCUIT MEETING
5	CIRCUIT STEWARD		CIRCUIT MEETING
6	CIRCUIT STEWARD		CIRCUIT MEETING
7	ARBROATH LOCAL LAY PASTOR		CIRCUIT MEETING
8	SECRETARY		CIRCUIT MEETING
9	ARBROATH TREASURER		ARBROATH CHURCH COUNCIL
10	ARBROATH REPRESENTATIVE		ARBROATH CHURCH COUNCIL
11	BLAIRGOWRIE STEWARD		E of Scotland CHURCH COUNCIL

12		DUNDEE STEWARD		E of Scotland CHURCH COUNCIL
13		DUNDEE REPRESENTATIVE		E of Scotland CHURCH COUNCIL
14		MONTROSE STEWARD		MONTROSE CHURCH COUNCIL
15		MONTROSE REPRESENTATIVE		MONTROSE CHURCH COUNCIL
16		MONTROSE TREASURER		MONTROSE CHURCH COUNCIL
17		PERTH STEWARD		E of Scotland CHURCH COUNCIL
18		SAFEGUARDING OFFICER		CIRCUIT MEETING
19		MINISTER WITHOUT APPOINTMENT		EX OFFICIO
20		SUPERNUMERARY MINISTER		EX OFFICIO
21		SUPERNUMERARY MINISTER		EX OFFICIO
22		SUPERNUMERARY MINISTER		EX OFFICIO

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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

Trustee recruitment and appointment

EX-OFFICIO PLUS

1. THOSE APPOINTED TO OFFICE BY THE CIRCUIT MEETING
2. ONE CHURCH STEWARD TREASURER AND REPRESENTATIVE APPOINTED BY THE LOCAL CHURCH COUNCILS WITHIN THE CIRCUIT.

Objectives and activities

Charitable purposes

THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH AND ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH.

Summary of the main activities in relation to these objects

THE CIRCUIT MEETING IS THE PRINCIPAL MEETING RESPONSIBLE (IN COLLABORATION WITH THE APPOINTED MINISTERS) FOR THE AFFAIRS OF THE CIRCUIT AND THE DEVELOPMENT OF CIRCUIT POLICY. IT EXERCISES A COMBINATION OF SPIRITUAL LEADERSHIP AND ADMINISTRATIVE EFFICIENCY WHICH ENABLES THE CIRCUIT TO FULFIL ITS PURPOSES AND ACTS AS THE FOCAL POINT OF THE WORKING FELLOWSHIP OF THE CHURCHES IN THE CIRCUIT, OVERSEEING THEIR PASTORAL, TRAINING AND EVANGELISTIC WORK.

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Achievements and performance

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

- MAINTAINED MINISTRY FOR THE FIVE WORSHIP CENTRES IN THE CIRCUIT
- MAINTAINED THE MANSE IN WHICH THE MINISTER LIVES
- MET OUR FINANCIAL OBLIGATIONS TO METHODISM IN SCOTLAND AND AT CONNEXIONAL LEVEL
- EXAMINED AND IMPLEMENTED STRATEGIES FOR MAINTAINING OUR WORK IN THE FACE OF ECONOMIC AND OTHER CHALLENGES
- OPENED NEW WORK OFFERING LISTENING AND SPIRITUAL SUPPORT ALONGSIDE DUNDEE WOMEN'S HUB

Brief statement of the charity's policy on reserves

THE CIRCUIT AIMS TO HOLD RESERVES AMOUNTING TO APPROXIMATELY SIX MONTHS' AVERAGE EXPENDITURE

Details of any deficit

THE DEFICIT COMES FROM A DELIBERATE DECISION TO MAINTAIN MINISTRY AND UTILISE THE CHARITIES RESOURCES TO PROMOTE THE AIMS OF THE CHARITY

Donated facilities and services (if any)

WHILE THE CIRCUIT IS WILLING TO PAY
a. TRAVEL EXPENSES AND A FEE TO SUPERNUMERARY MINISTERS WHO CONDUCT WORSHIP
b. TRAVEL EXPENSES TO LOCAL PREACHERS WHO CONDUCT WORSHIP
c. TRAVEL EXPENSES TO LAY OFFICERS ON CIRCUIT BUSINESS
NOT ALL OF THESE EXPENSES ARE CLAIMED.

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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)

CIRCUIT STEWARD

CIRCUIT STEWARD

Date

17th November 2025

17th November 2025

Angus, Dundee and Perthshire Methodist Circuit

SC038253

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025

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 £
A1 Receipts						
Donations	58,800				58,800	79,400
Legacies					-	-
Grants	71,345				71,345	117,744
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	15,607	2,260		3	17,870	28,752
Rents from land & buildings	14,521				14,521	
Transfer of Worrall Trust	103			(103)	-	
Gross receipts from other charitable activities	-				-	-
Miscellaneous income	20				20	1,033
A1 Sub total	160,397	2,260	-	(100)	162,556	226,929
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	160,397	2,260	-	(100)	162,556	226,929
A3 Payments						
Ministry Stipends, Salaries and Fees	39,432				39,432	46,377
Manse costs	23,723				23,723	17,939
Investment management costs	1,199	256			1,455	1,274
Payments relating directly to charitable activities	18,369				18,369	9,772
Grants and donations	198,172	36,597			234,769	157,906
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts					-	
Legal costs					-	
Other	3,896				3,896	
A3 Sub total	284,789	36,853	-	-	321,642	233,268
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	126,741				126,741	
Purchase of investments					-	
A4 Sub total	126,741	-	-	-	126,741	-
Total payments	411,530	36,853	-	-	448,383	233,268
Net receipts / (payments)	(251,133)	(34,593)	-	(100)	(285,827)	(6,339)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(251,133)	(34,593)	-	(100)	(285,827)	(6,339)

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	457,622	78,760		100	536,482	542,821
	Surplus / (deficit) shown on receipts and payments account	(251,133)	(34,593)		(100)	(285,827)	(6,339)
						-	
						-	
	Cash and bank balances at end of year	206,489	44,167	-	-	250,655	536,482
	(Agree balances with receipts and payments account(s))	-	-	-	0	0	-

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

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

	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

17/11/2025

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Payments to other parts of Methodism:-			
Connexional Assessment	Institution	4	19,140
District Expenses Fund	Institution	4	4,904
District Levy	Institution	1	18,913
St Johns Methodist Church Arbroath	Institution	15	191,811
Total			234,768

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)	
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Authority under which paid

£

C3b Trustee remuneration - details

Payment of Stipend to ministers as per governing document:	
Stipend, pension scheme, employers national insurance + superintendent's allowance	18,920
Preaching Fees to three Retired ministers who are trustees	420
Salaries to two lay employees	19,162
Manse maintenance by trustee	483
Total	38,985

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel	10	5,435
Accommodation & Subsistence	2	665
Manse expenses	1	109
Telecommunications	2	173
Miscellaneous	5	1,590
Total		7,972

C5 Transactions with trustees and connected persons

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

C6 Other information

Of the Trustees receiving expenses other than the Ministers, the others are preachers who travel extensively around the circuit their expenses are reimbursed and circuit officers who have purchased items on the circuit's behalf and been reimbursed.

Angus, Dundee and Perthshire Methodist Circuit

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Arbroath Methodist Church	6,000				6,000	8,000
East of Scotland Methodist Church	49,050				49,050	65,400
Montrose Methodist Church	3,750				3,750	6,000
					-	
Total	58,800	-	-	-	58,800	79,400

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scotland District	61,132		61,132	5,430
St Johns Methodist Church Arbroath	10,213		10,213	-
Methodist Connexion	-		-	112,314
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total	71,345	-	71,345	117,744

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3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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4 Payments relating directly to charitable activities

	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 £
Travel, accommodation, subsistence	8,284				8,284	6,304
Hear for you project	5,540				5,540	-
Hospitality	858				858	222
Telecomms	711				711	804
Publications and IT costs	598				598	233
Training	210				210	-
Insurance - General Cover	-				-	190
Insurance - total	2,138				2,138	
Circuit expenses and Miscellaneous	30				30	2,019
					-	
Total	18,369	-	-	-	18,369	9,772

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	58,800				58,800	80,433
Legacies					-	
Grants	71,345				71,345	117,744
Receipts from fundraising activities	-				-	
Gross trading receipts					-	
buildings	15,607				15,607	22,789
Rents from land & buildings	14,521				14,521	
Transfer from Worrall Trust	103				103	5
Miscellaneous income	20				20	
Sub total	160,397	-	-	-	160,397	220,971
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	160,397	-	-	-	160,397	220,971
Payments						
Ministry Stipends and Fees	39,432				39,432	46,377
Gross trading payments					-	
Investment management costs	1,199				1,199	903
Payments relating directly to charitable activities	18,369				18,369	9,772
Grants and donations	198,172				198,172	100,755
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts					-	
Legal costs					-	
Other	3,896				3,896	
Manse Costs	23,723				23,723	17,939
Sub total	284,789	-	-	-	284,789	175,746
Payments relating to asset and investment movements						
Purchases of fixed assets	126,741				126,741	
Purchase of investments					-	
Sub total	126,741	-	-	-	126,741	-
Total payments	411,530	-	-	-	411,530	175,746
Net receipts / (payments)	(251,133)	-	-	-	(251,133)	45,225
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(251,133)	-	-	-	(251,133)	45,225

Nature and purpose of funds

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Angus, Dundee and Perthshire Methodist Circuit

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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	Total restricted funds	Total restricted funds last period
	Borrie Bequest	Shaw Bequest				
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities		-			-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,017	242			2,260	5,958
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,017	242	-	-	2,260	5,958
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,017	242	-	-	2,260	5,958
Payments						
Expenses for fundraising activities		-			-	
Gross trading payments					-	
Investment management costs	137	119			256	371
Payments relating directly to charitable activities		36,597			36,597	57,151
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	137	36,715	-	-	36,853	57,522
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	137	36,715	-	-	36,853	57,522
Net receipts / (payments)	1,880	(36,473)	-	-	(34,593)	(51,564)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,880	(36,473)	-	-	(34,593)	(51,564)

Nature and purpose of funds

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Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	ANGUS, DUNDEE AND PERTHSHIRE METHODIST CIRCUIT							
Registered charity number	SC038253								
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	01	09	2024	to	31	08	2025		
Set out on pages	A1, B1, C1-4						(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	<p>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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 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:									

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