



# **The North of Scotland Methodist Mission Circuit**

## **Report and Accounts for The Year Ended 31 August 2024**

**District 31  
Circuit 10  
Charity SC038782  
(Accounts Basis Accruals)**



# The North of Scotland Methodist Mission Circuit Report And Accounts for the year ended 31 August 2024

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Circuit 10  
Charity SC038782  
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## Table of Contents

Trustees' Annual Report .....	4
Trustee's Annual Report on Finance and Governance .....	7
Basis of preparation and legal framework .....	7
Circuit Ministers and officers .....	7
Aims and organisation .....	8
Public Benefit .....	8
Structure, Governance and Management .....	8
Trustee Training .....	8
Related Parties .....	8
Risk Management .....	9
Safeguarding .....	9
Reserves Policy .....	9
Statement of Financial Activities (SOFA) for the year ended 31 August 2024 .....	10
Balance Sheet at 31 August 2024 .....	11
Notes to the Accounts .....	12
1 Basis of accounting .....	12
2 Funds .....	12
3 Accounting policies .....	12
Basis .....	12
Income Recognition .....	12
Resources Expended .....	12
Grants .....	12
VAT .....	13
Tangible fixed assets for use by the Circuit .....	13
Investment Properties .....	13
Investments .....	13
Debtors and Prepayments .....	13
Creditors .....	13
Impact of Accounting changes .....	13
4 Donations and legacies .....	13
5 Charitable activities .....	14
6 Other trading activities .....	15
7 Investment income .....	16
8 Payment to Trustees .....	18
9 Fees for examination or audit of the accounts .....	18
10 Paid employees .....	18



11 Tangible Fixed Assets .....	19
12 Investments.....	19
13 Analysis of current assets.....	20
14 Analysis of current liabilities and long term creditors .....	21
15 Capital Commitments and Contingent Liabilities .....	21
Detailed analysis of individual fund movements .....	22
DECLARATIONS .....	23
<b>Basis of Independent Examiner’s Report.....</b>	<b>24</b>
Appendix A Trustees.....	25
Appendix B Budget Variance .....	26
Appendix C Project Income and Expenditure .....	28





## Trustees' Annual Report

### Introduction

The charitable purpose of the North of Scotland Mission Circuit is the advancement of the Christian faith. This report will indicate how well the Circuit is doing in that respect.

### Circuit Aims and Organisation

The Circuit mission statement is 'By all means to save some.'

It endeavours to do this through its four Methodist callings of Worship, Learning and Caring, Service, and Evangelism. The Circuit has sought to maintain a common purpose of mission and mutual encouragement by aiming to develop better communication, create a team in which gifts and talents can be shared, and to deploy human, financial, and property resources fairly across the Circuit. The Churches and Halls are normally open for worship services every Sunday and at various times throughout the week for activities to help people better understand and follow the Christian faith. Christian work was carried out at the Churches at Aberdeen, Peterhead, and on the Moray coast by the Moray Coast Methodist Church.

### Review of the Year

From September 2023 [REDACTED] was appointed Superintendent minister for the circuit. His contracted hours were reduced to half-time, which was required to balance the budget, but also enable [REDACTED] to work on a book he is writing. [REDACTED] completed his stationing with NoSMC in August 2024 and we wish him well in his new appointment.

Extensive discussions were held with Fraserburgh URC about providing ministerial support (half time) from September 2024. The outcome, in May 2024, was that Fraserburgh URC congregation declined the opportunity to work together with NoSMC.

MCMC (Moray Coast Methodist Church) have decided to consolidate into one building, possibly Portessie Church, but other options are under consideration. Cullen church was placed on the market and Buckie church is expected to be marketed in the autumn 2024. Expenses incurred by the circuit in selling these buildings need to be recovered from the solicitor conducting the sale, before the monies are distributed to TMCP (trustees for methodist church purposes). MCMC were unable to pay all the 2023-24 assessment, half £28,905 has been paid from circuit reserves. During 2024-2025 the circuit has agreed to assist with urgent repairs on Portessie church up to £25,000. The loan of £34,135.50 given to MCMC in 2022-2023 to meet the short fall in assessment has been repaid from circuit reserves.

The Open House and Open Table initiatives continue to flourish at Aberdeen Church. The kitchen facilities have been upgraded.

Bereavement ministry is being supported by the circuit's provision of a mobile phone and contract.

The prison ministry is being supported by the circuit supplying a small grant.

A stairlift has been installed in Peterhead Manse funded from the Diaconal Order. Aberdeen manse is being prepared to meet the landlord requirements for renting out. This includes the electrical works identified in the 2021 quinquennial inspection, and the provision of an EV charger.



Active Church initiative at Lhanbryde Community Centre has been started in partnership with St Andrews Church of Scotland. The district has provided £900 grant funding, and the circuit has matched the districts funding. Church of Scotland have additionally provided £1800 funding to the project. Turnout from families with no previous connection to a church, average 30 adults/children. Appendix C gives a breakdown of project income and expenditure.

It has been agreed that the North of Scotland Mission Circuit will be merged into the new whole of Scotland circuit from September 2025.

### **Financial Performance Review**

The circuit meeting established the budgets for the year 2023-2024. The year's financial performance will be assessed against those budgets and any significant variances accounted for. The Budget variance report is contained within appendix B. The circuit is showing a surplus of £83,731 Of income over expenditure.

### **Income Trends**

The income budget for the year was set at £167,223 the actual income was £291,482.

This difference is attributed to the following items not budgeted for

- The sale of Findochty Chapel, £110,827.
- The diaconal order gave a grant of £6,711 for the stairlift installation at Peterhead manse.
- The district gave a grant of £900 for the Active Church project.
- No budget had been set for interest £5,821.

The assessment income of £161,223 was only met by withdrawing £28,905 from the reserves to support MCMC assessment shortfall.

### **Expenditure Trends**

The expenditure was £20,158 more than budgeted for. This is Mostly attributed to the following items which had no budget

- TMCP charges £20,470 levied on the sale of Findochty Chapel.
- Grants given to active church and Peterhead prison ministry.
- Repairs to Buckie manse roof and Aberdeen manse quinquennial and landlord requirements.
- Equipments purchases including the Peterhead stairlift, and the bereavement mobile phone.
- District property fund.
- Audit fees.

### **Fund Balances**

#### **Plans for 2024/25**

The Circuit financial plans for 2024/25 had been prepared on the basis that we would continue with 1.25 Presbyters and 1 Deacon with anticipated cost of living stipend increases, combined with the various quarterly and annual payments to District and Connexion. Additional income from the rental of Aberdeen manse has been budgeted.

At a Circuit Meeting on 5th March 2022 the Circuit Manse Budget of £6000 was agreed to cover general maintenance of all manses; this will be split equally amounts between the three Churches. The Circuit Manse Budget was maintained at £6,000 for the year 2024-25.



The Circuit Meeting 11/5/2024 agreed a deficit budget of £52,842. This being met from circuit reserves and the income from the sale of Cullen Church. District have been approached and have agreed in principle to provide a loan, should the sale of Cullen not complete in time. This is not a sustainable situation beyond next year and additional income or cost reduction will have to be made for the circuit to remain viable.

The circuit have agreed to contribute to the funding of a Chaplin at Aberdeen to support the Open House/Table project.

2024\_25 grant £3312.50 has been paid.

2025\_26 grant allocated £3,650.00.

2026\_27 grant allocated £4,025.00.



# Trustee's Annual Report on Finance and Governance

## Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006

Full Name of Charity: North of Scotland Mission Methodist Church

Registration Charity Number: SC038782

Date of registration 8th. October 2007

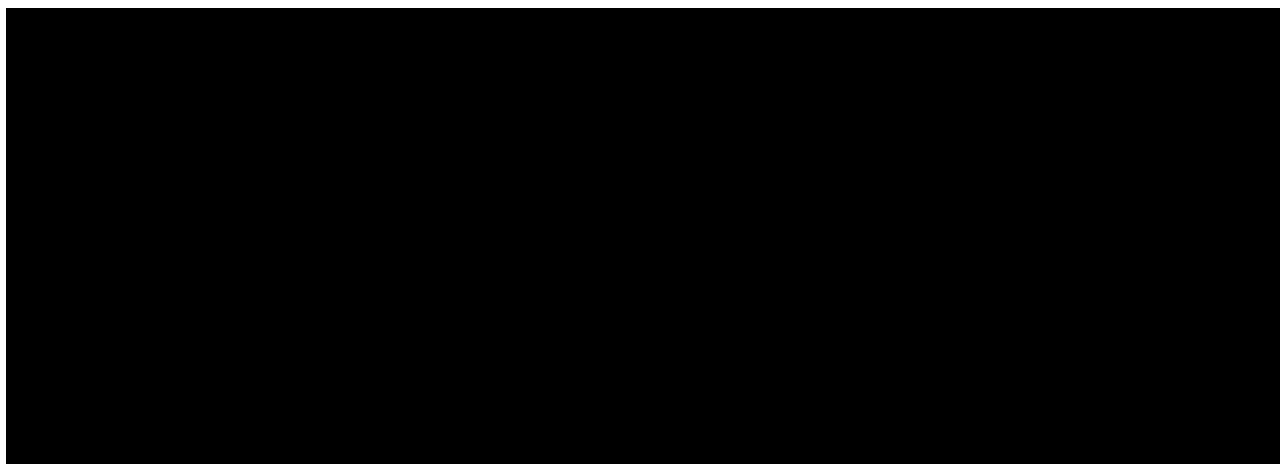
Main communication address



The members of the North of Scotland Methodist Circuit meeting are the Charity Trustees, membership being made up of Circuit office holders, ministers and representatives proposed by the local churches in the Circuit and appointed by the Circuit Meeting. Other members are appointed by the Circuit Meeting so that all areas of the Church's life and work in the Circuit are represented.

Full membership is shown as Appendix A to this report

## Circuit Ministers and officers



Banks

Central Finance Board of the Methodist Church. Trustees for  
Methodist Church Purposes. Virgin Money UK - General Account.



## Aims and organisation

Charity objective is to act as a Resource provider within the area around the Northeast of Scotland and the Moray coastal area for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

## Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

## Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team. Circuit policy is set by the Circuit Meeting.

## Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is available to all new Circuit meeting members as a guide to induction to their role as trustees.

## Related Parties

The Circuit is part of the Scotland District and is also accountable to the Methodist Conference.

The following Methodist Churches based at Aberdeen, Peterhead and Moray Coast Methodist Church are linked to the circuit.



## Risk Management

The major risks have been identified and recorded by the Circuit Leadership Team with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The North of Scotland Mission Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The North of Scotland Mission Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

## Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manse and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.



## Statement of Financial Activities (SOFA) for the year ended 31 August 2024

Paxton

Charity Commission SOFA Report as at 31/08/2024

Page 1 of 1

Charity no. SC038782

North Of Scotland Methodist Mission Circuit

Printed: 23/10/2024

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	900	0	0	900	0
Charitable activities	161,223	12,711	0	173,934	163,590
Other trading activities	0	0	0	0	6000
Investments	5,814	7	0	5,821	1914
Separate material item of income	0	0	0	0	0
Other	110,827	0	0	110,827	0
<b>Total</b>	<b>278,764</b>	<b>12,718</b>	<b>0</b>	<b>291,482</b>	<b>171,504</b>
<b>Expenditure on:</b>					
Raising funds	20,470	0	0	20,470	0
Charitable activities	170,897	16,385	0	187,282	169,065
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>191,367</b>	<b>16,385</b>	<b>0</b>	<b>207,751</b>	<b>169,065</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>87,397</b>	<b>-3,667</b>	<b>0</b>	<b>83,730</b>	<b>2439</b>
Net gains/(losses) on investments	0	0	0	0	210,290
<b>Net income/(expenditure)</b>	<b>87,397</b>	<b>-3,667</b>	<b>0</b>	<b>83,730</b>	<b>0</b>
Extraordinary items	0	0	0	0	0
Transfers between funds	-10,827	10,827	0	0	2439
<b>Net Movement in Funds</b>	<b>76,570</b>	<b>7,161</b>	<b>0</b>	<b>83,730</b>	<b>212,729</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	1,465,603	135	0	1,465,738	1,253,009
<b>Total funds carried forward</b>	<b>1,542,173</b>	<b>7,295</b>	<b>0</b>	<b>1,549,468</b>	<b>1,465,738</b>





## Balance Sheet at 31 August 2024

Paxton

Balance Sheet as at 31/08/2024

Page 1 of 1

Charity no. SC038782

North Of Scotland Methodist Mission Circuit

Printed: 23/10/2024

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total funds	Prior year funds
<b>Fixed assets</b>					
Intangible assets	0	0	0	0	0
Tangible assets	1,378,539	0	0	1,378,539	1,378,539
Investments	52,038	0	0	52,038	48,761
<b>Total fixed assets</b>	<b>1,430,577</b>	<b>0</b>	<b>0</b>	<b>1,430,577</b>	<b>1,427,300</b>
<b>Current assets</b>					
Stocks	0	0	0	0	0
Debtors	9,792	0	0	9,792	46,073
Investments	0	142	0	142	135
Cash at bank and in hand	55,179	13,477	0	68,656	19,886
<b>Total current assets</b>	<b>64,971</b>	<b>13,619</b>	<b>0</b>	<b>78,590</b>	<b>66,094</b>
<b>Creditors: amounts falling due within one year</b>	16,415	6,324	0	22,739	27,656
<b>Net current assets/(liabilities)</b>	48,556	7,295	0	55,851	38,438
<b>Total assets less current liabilities</b>	<b>1,479,132</b>	<b>7,295</b>	<b>0</b>	<b>1,486,428</b>	<b>1,465,738</b>
Creditors: amounts falling due after more than one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
<b>Total net assets or liabilities</b>	<b>1,479,132</b>	<b>7,295</b>	<b>0</b>	<b>1,486,428</b>	<b>1,465,738</b>
<b>Funds of the Charity</b>					
Endowment funds	0	0	0	0	0
Restricted income funds	0	7,295	0	7,295	135
Unrestricted funds	1,479,132	0	0	1,479,132	1,465,603
Revaluation reserve	0	0	0	0	0
<b>Total funds</b>	<b>1,479,132</b>	<b>7,295</b>	<b>0</b>	<b>1,486,428</b>	<b>1,465,738</b>

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

Signature	Name	Date
		8/3/25
		8/3/25





# Notes to the Accounts

## 1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared in UK £ sterling.

## 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

## 3 Accounting policies

### Basis

These accounts have been prepared on the basis of historical except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

### Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

### Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

### Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.



## VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

## Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property is shown in the accounts at 2023 deemed values. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

## Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

## Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

## Debtors and Prepayments

Debtors relate to the payment of the September stipend in August and insurance.

## Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

## Impact of Accounting changes

A statement is required if there has been any restatement required to previous reported information as a consequence of the new Statement of Recommended Practice SORP.

## 4 Donations and legacies

District Advance Fund grant of £900 for the Active Church project.



## 5 Charitable activities

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Charity Commission SOFA Transactions List

Page 1 of 1

Charity no. SC038782

North Of Scotland Methodist Mission Circ

Printed: 23/10/2024

SOFA row S02 Charitable activities (inc.)

Transaction date is between 01/09/2023 and 31/08/2024

Fund type General

Date	Typ	Accou	References	Audi	Clos	Value	Fund	Comment
01/09/2023	J	C5200	J0020		Y	-27,655.50	General	Unearned assessment 24
01/09/2023	Inc.	C5200	Assessment ABD		Y	-12,650.25	General	Income booking
20/11/2023	Inc.	C5200	Crown Terrace		Y	-12,650.25	General	
23/11/2023	Inc.	C5200	Phd Methodist		Y	-13,203.00	General	Income booking
08/01/2024	Inc.	C5200	mcmc Assmt		Y	-14,452.50	General	
20/02/2024	Inc.	C5200	Crown Terrace		Y	-12,650.25	General	Income booking
22/02/2024	Inc.	C5200	Phd Meth		Y	-13,203.00	General	Income booking
20/05/2024	Inc.	C5200	Crown Terrace		Y	-12,650.25	General	
21/05/2024	Inc.	C5200	Crown Terrace		Y	-13,203.00	General	
06/06/2024	J	C5200	J0028		Y	-28,905.00	General	MCMC Assessment holiday
						0.00	-161,223.00	
						-161,223.00		



Charity no. SC038782

North Of Scotland Methodist Mission Circ

Printed: 23/10/2024

SOFA row S02 Charitable activities (inc.)  
Transaction date is between 01/09/2023 and 31/08/2024  
Fund type Restricted

Date	Type	Account	References	Audit	Closed	Value	Fund code	Comment
25/01/2024	Inc.	C5250	Phd Meth		Y	-2,000.00	CMG	Income booking
30/01/2024	Inc.	C5250	ABD Chq 652		Y	-2,000.00	CMG	Income booking
19/02/2024	Inc.	C5250	Mcf No1 acc		Y	-6,711.00	CMG	Income booking
01/03/2024	Inc.	C5250	Chq 653		Y	-2,000.00	CMG	Income booking
						0.00	-12,711.00	
						-12,711.00		

6 Other trading activities

No transactions.



## 7 Investment income

Paxton

Charity Commission SOFA Transactions List

Page 1 of 1

Charity no. SC038782

North Of Scotland Methodist Mission Circ

Printed: 23/10/2024

SOFA row S04 Investments

Transaction date is between 01/09/2023 and 31/08/2024

Fund type General

Date	Type	Account	References	Audit	Closed	Value	Fund code	Comment
30/09/2023	Inc.	C4200	Interest		Y	-0.90	General	Income booking
31/10/2023	Inc.	C4200	Interest		Y	-0.96	General	Income booking
30/11/2023	Inc.	C4200	Interest		Y	-0.98	General	Income booking
31/12/2023	Inc.	C4200	Interest		Y	-1.01	General	Income booking
31/01/2024	Inc.	C4200	Interest		Y	-1.01	General	Income booking
29/02/2024	Inc.	C4200	Interest		Y	-0.94	General	Income booking
31/03/2024	Inc.	C4200	Interest		Y	-23.44	General	Income booking
30/04/2024	Inc.	C4200	Interest		Y	-169.06	General	Income booking
31/05/2024	Inc.	C4200	Interest		Y	-190.73	General	Income booking
30/06/2024	Inc.	C4200	Interest		Y	-265.78	General	Income booking
31/07/2024	Inc.	C4200	Interest		Y	-273.67	General	Income booking
31/08/2024	Inc.	C4200	Interest		Y	-239.84	General	Income booking
						0.00	-1,168.32	
						-1,168.32		



Charity no. SC038782

North Of Scotland Methodist Mission Circ

Printed: 23/10/2024

SOFA row S04 Investments  
Transaction date is between 01/09/2023 and 31/08/2024  
Fund type Restricted

Date	Type	Account	References	Audit		Closed	Value
		Fund codeComment					
31/08/2024	Inc.	C4200	Interest	Cir Manse Grp	Y	-7.30 CMG	Income booking
						0.00	-7.30
							-7.30



## 8 Payment to Trustees

	This Year	Last Year
Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting	£nil	£nil
Number of trustees who were paid expenses	7	4
Reimbursement for travel and general non-personal expenses amounted to:-		
Total Amount Paid to Trustees	£7,729	£6,492

## 9 Fees for examination or audit of the accounts

	This Year	Last Year
Independent examiner's or auditors' fees for reporting on the accounts	£900	£900
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£nil	£nil

## 10 Paid employees

Staff Costs paid during the year were:	This Year	Last Year
Gross wages, salaries and benefits in kind	£nil	£nil
Employer's National Insurance costs	£nil	£nil
Pension costs	£nil	£nil
Total staff costs	£nil	£nil
Average number of staff employed during the year were:	0	0



## 11 Tangible Fixed Assets

### 11 Tangible Fixed Assets

Manses - Valuation based on Methodist Insurance Notice effective 24 June 2023  
Buckie - £597872  
Peterhead - £306866  
Aberdeen - £473801

Cost or valuation

	Residential Land £	Other Land £	Manses £	Other buildings	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment	Payments on account and assets under construction £	Total £
Balance brought forward			1,378,539					1,378,539
Additions - 18 Titness Street								
Revaluations (+1-)								
Disposals (-) - 4 Titness Street								
Transfers * (+1-)								
Balance carried forward			1,378,539					1,378,539

## 12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP





ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

## 13 Analysis of current assets

**Paxton**

**Page 1 of 1**

**Charity no. SC038782**

**North Of Scotland Methodist Mission Circ**

**Printed: 23/10/2024**

August 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Year Total</u>	<u>Last Year</u>
<b>Debtor and Prepayments</b>					
Prepayments	9,792	0	0	9,792	11,938
Church Loan ac	0	0	0	0	34,136
<b>Total Debtor and Prepayments</b>	<b>9,792</b>	<b>0</b>	<b>0</b>	<b>9,792</b>	<b>55,866</b>
 <b>Analysis of Cash at Bank</b>					
Bank (Virgin)	-2,213	13,477	0	11,264	19,662
Deposit account (CFB)	57,392	0	0	57,392	224
Investments (CMTF)	52,038	0	0	52,038	48,761
Investments (CMG)	0	142	0	142	135
<b>Total Cash and Bank</b>	<b>107,217</b>	<b>13,619</b>		<b>120,836</b>	<b>68,782</b>



## 14 Analysis of current liabilities and long term creditors

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Year Total</u>	<u>Last Year</u>
Creditors balance	0	0	0	0	-27,656
Accrued expenses	-16,415	-6,324	0	-22,739	0
<b>Total Current Liabilities</b>	<b>-16,415</b>	<b>-6,324</b>	<b>0</b>	<b>-22,739</b>	<b>-27,656</b>

## 15 Capital Commitments and Contingent Liabilities

At the 31 st August 2024 the Circuit has no capital commitments.  
No Contingent liabilities were identified at 31st August 2024.



## Detailed analysis of individual fund movements

**Paxton** **Charity Commission Movement of Funds Report** **Page 1 of 1**

**Charity no. SC038782**

**North Of Scotland Methodist Mission Circ**

**Printed: 23/10/2024**

Year to 31/08/2024

Fund name	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
General fund	1,416,842	163,291	-169,678	79,679	0	1,490,135
Circuit Model Trust Fund	48,761	115,472	-21,689	-90,507	0	52,038
NOSM Circuit Manse Group	135	12,718	-16,385	10,827	0	7,295
Totals	1,465,738	291,482	-207,751	0	0	1,549,468



## DECLARATIONS

### Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

### Presentation to the Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on  
and were approved.

8/3/25

Signature of the Chair of  
the meeting

Name of the Chair of  
the meeting

Date

8/3/25

Signature of Treasurer

Date

8/3/25

Name

### Independent Examiner's Report to the Trustees of the

North of Scotland Mission

Circuit

This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August

2024

### 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) (a) to (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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of

Association of Chartered Certified Accountants



## Basis of Independent Examiner's Report

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 view given by the accounts.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(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

Name

Signature

Relevant Professional qualification or body

FMAAT

Address



Paxton Independent Examiners,  
61a High Street South, Rushden, NN10 0RA

Date

14/11/2024



# Appendix A Trustees

CIRCUIT MEETING MEMBERSHIP

Trustees of the Circuit Meeting from 1st September 2023 to 31st August 2024 unless otherwise stated in the "Remarks" column.

Office (if any)	Trustee Name	Appointed by	Remarks



## Appendix B Budget Variance

**Paxton Budget Variance Report (consolidated) August 2024 Page 1 of 2**

**Charity no. SC038782**

**North Of Scotland Methodist Mission Circ**

**Printed: 23/10/2024**

	<u>Actuals year to date</u>	<u>Budgets year to date</u>	<u>Variance</u>	<u>%</u>
Voluntary Income				
C2100 Grants received	900	0	900	xxxxxx
	900		0	900 xxxxxx
Investment Income				
C4200 Interest received	5,821	0	5,821	xxxxxx
	5,821		0 5,821	xxxxxx
Charitable Activities Income				
C5200 Fees received (Assessments)	161,223	161,223	0	0.00
C5250 Manse Group	12,711	6,000	6,711	111.85
	173,934		167,223 6,711	4.01
Other Income				
C9100 Other income	110,827	0	110,827	xxxxxx
	110,827		0 110,827	xxxxxx
	291,482		167,223 124,259	74.31





**Paxton Budget Variance Report (consolidated) August 2024** Page 2 of 2

**Charity no. SC038782**

**North Of Scotland Methodist Mission Circ**

**Printed: 23/10/2024**

	Actuals year to date	Budgets year to date	Variance	%
<b>Investment Management Costs</b>				
D4100 Investment management fees	20,470	0	-20,470	xxxxxx
	(20,470)		0	-20,470 xxxxxx
<b>Charitable Activities Costs</b>				
D5100 Gifts/grants given	1,314	0	-1,314	xxxxxx
D6100 Stipends, Salaries and wages	77,682	79,716	2,034	2.55
D6150 PAYE/Employer NI	7,035	6,322	-713	-11.28
D6160 Pension contributions	19,529	21,092	1,563	7.41
D6180 Apprenticeship Levy	391	400	9	2.25
D6190 Ministers IT	582	0	-582	xxxxxx
D6200 Manse maintenance costs	9,555	0	-9,555	xxxxxx
D6240 Quinquennial/Valuation Report	3,845	1,350	-2,495	-184.81
D6400 Connexional Fund	30,780	30,778	-2	-0.01
D6410 District expense fund	8,220	8,220	0	0.00
D6420 District Property fund	1,219	0	-1,219	xxxxxx
D6500 Ministers Resources	155	540	385	71.30
D6520 Travel expenses (ministers)	7,062	7,500	438	5.84
D6530 Subsistence & Accom costs	64	0	-64	xxxxxx
D6550 Volunteer/Pulpit/Travel EXP	188	200	12	6.00
D6600 Relocation Costs	92	0	-92	xxxxxx
D7200 Agents fees-Rental	265	0	-265	xxxxxx
D7250 Council Tax	8,759	6,972	-1,787	-25.63
D7300 Insurances	1,957	1,833	-124	-6.76
D8200 Printing/Stationery/Postage	0	300	300	100.00
D8320 Telephone/broadband	154	0	-154	xxxxxx
D8510 Equipment purchases	6,855	0	-6,855	xxxxxx
D8900 Sundries costs	678	1,000	322	32.20
	(186,381)	(166,223)	-20,158	-12.13
<b>Governance Costs</b>				
D9100 Audit & accountancy costs	900	0	-900	xxxxxx
	(900)		0	-900 xxxxxx
<b>TOTAL SURPLUS/DEFICIT</b>	<b>83,731</b>	<b>1,000</b>	<b>82,731</b>	<b>xxxxxx</b>





## Appendix C Project Income and Expenditure

**Paxton** **Multiple Project Income and Expenditure Report - from 1/9/2023 to 31/08/2024** **Page 1 of 1**

**Charity no. SC038782**

**North Of Scotland Methodist Mission Circuit.**

**Printed: 23/10/2024**

Turnover from 1/9/2023 to 31/08/2024

	ABD01	BUCK01	PHD01	ABD02	Act001	Ber01	Mor01	Phd 02	Total
Voluntary Income									
Grants received	0	0	0	0	900	0	0	0	900
	0	0	0	0	900	0	0	0	900
Charitable Activities Income									
Manse Group	0	0	6,711	0	0	0	0	0	6,711
	0	0	6,711	0	0	0	0	0	6,711
Charitable Activities Costs									
Gifts/grants given	0	0	0	0	1,014	0	0	300	1,314
Manse maintenance costs	6,514	3,041	0	0	0	0	0	0	9,555
Quinquennial/Valuation Reports	99	0	0	0	0	0	3,746	0	3,845
Relocation Costs	0	0	0	0	0	0	92	0	92
Telephone/broadband	0	0	0	0	0	154	0	0	154
Equipment purchases	0	0	6,711	0	0	144	0	0	6,855
Sundries costs	20	0	0	0	0	0	200	0	220
	(6,633)	(3,041)	(6,711)	0	(1,014)	(298)	(4,038)	(300)	(22,035)
TOTAL SURPLUS/DEFICIT	(6,633)	(3,041)	0	0	(114)	(298)	(4,038)	(300)	(14,424)

*Abbreviations are shown on the next page.*



ADB01	Aberdeen manse maintenance.
BUCK01	Buckie manse maintenance.
PHD01	Peterhead manse maintenance.
ABD02	Open House Chaplain.
ACT01	Active Church.
BER01	Bereavement Ministry.
MOR01	MCMC church sale recoverable costs.
PHD02	Prison Ministry.