

REGISTERED CHARITY NUMBER: SC002159

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2025
for
Strathclyde Methodist Circuit**

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Hamilton
ML3 6DB

Strathclyde Methodist Circuit

**Contents of the Financial Statements
for the Year Ended 31st August 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Strathclyde Methodist Circuit
Report of the Trustees
for the Year Ended 31st August 2025

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charity objective is to act as a Resource provider within the area around Strathclyde and Lanarkshire 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 OSCR guidance on public benefit.

FINANCIAL REVIEW

Reserves policy

The Reserves Policy for the Circuit was to hold a minimum sum equivalent to 4 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

"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 along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Strathclyde Methodist Circuit

Report of the Trustees for the Year Ended 31st August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Strathclyde Circuit committed itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The Strathclyde Circuit committed 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.

Induction and training of new trustees

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 given to all new Circuit meeting members as 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 are linked to the circuit

Alexandria, East Kilbride, Ebenezer, Glasgow West, Kilsyth, Milton, Netherton, New Stevenston, Pollokshaws and Woodlands

The Calman Centre is part of the circuit.

Risk management

"The major risks have been identified and recorded by the Circuit Finance and Property Committee 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.

Strathclyde Memorial Circuit

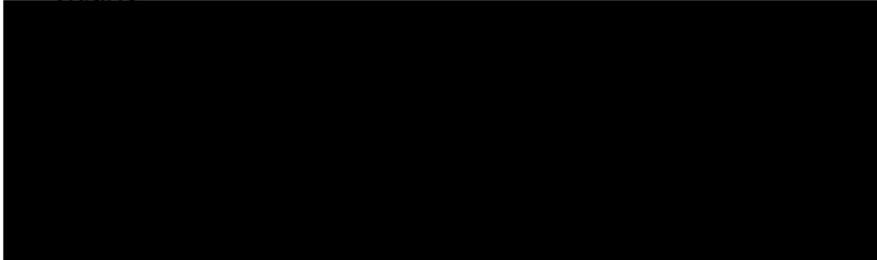
Report of the Trustees
for the Year Ended 31st August 2025

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number
SC002159

Principal address



Trustees



Independent Examiner
Ken Tait & Co
1 Campbell Street
Hamilton
ML3 6DB

Approved by order of the board of trustees on 19th December and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Strathclyde Methodist Circuit**

Independent Examiner's Report to the Trustees of Strathclyde Methodist Church

I report on the accounts of the charity for the year ended 31 August 2025.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulation 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants Scotland.

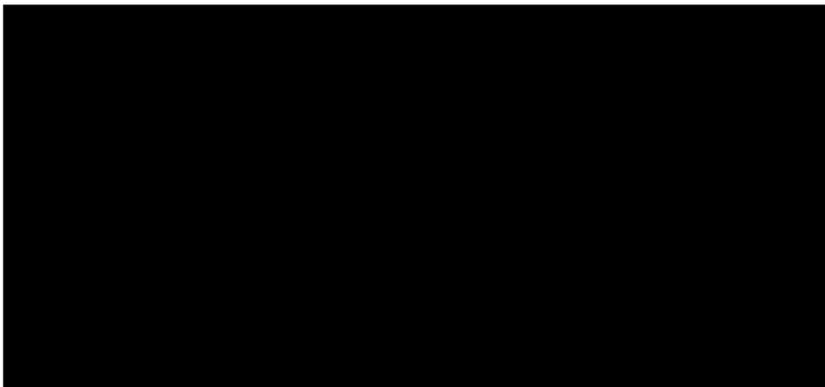
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedure undertaken do not provide and 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, 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 Of 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Strathclyde Methodist Circuit

**Statement of Financial Activities
for the Year Ended 31st August 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		239,291	-	239,291	328,978
Investment income	2	19,788	-	19,788	18,397
Other income		<u>192,714</u>	<u>-</u>	<u>192,714</u>	<u>-</u>
Total		<u>451,793</u>	<u>-</u>	<u>451,793</u>	<u>347,375</u>
EXPENDITURE ON					
Raising funds	3	327,888	240	328,128	236,345
Charitable activities					
Grants & Donations		69,504	-	69,504	63,730
Other		<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>
Total		<u>397,992</u>	<u>240</u>	<u>398,232</u>	<u>300,075</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	7	53,801	(240)	53,561	47,300
		<u>-</u>	<u>-</u>	<u>-</u>	<u>192,840</u>
Net movement in funds		53,801	(240)	53,561	240,140
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,756,229</u>	<u>3,540</u>	<u>1,759,769</u>	<u>1,519,629</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,810,030</u></u>	<u><u>3,300</u></u>	<u><u>1,813,330</u></u>	<u><u>1,759,769</u></u>

The notes form part of these financial statements

Strathclyde Methodist Circuit

**Balance Sheet
31st August 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,404,990	-	1,404,990	1,404,990
CURRENT ASSETS					
Cash at bank		405,040	3,300	408,340	354,779
NET CURRENT ASSETS		<u>405,040</u>	<u>3,300</u>	<u>408,340</u>	<u>354,779</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,810,030</u>	<u>3,300</u>	<u>1,813,330</u>	<u>1,759,769</u>
NET ASSETS		<u>1,810,030</u>	<u>3,300</u>	<u>1,813,330</u>	<u>1,759,769</u>
FUNDS	7				
Unrestricted funds				1,810,030	1,756,229
Restricted funds				<u>3,300</u>	<u>3,540</u>
TOTAL FUNDS				<u>1,813,330</u>	<u>1,759,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



The notes form part of these financial statements

Strathclyde Methodist Circuit

Notes to the Financial Statements for the Year Ended 31st August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Strathclyde Methodist Circuit

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

2. INVESTMENT INCOME		2025	2024
		£	£
Deposit account interest		<u>19,788</u>	<u>18,397</u>
3. RAISING FUNDS			
Investment management costs		2025	2024
		£	£
Administrative expenses		9,759	4,689
Property repairs		16,715	8,796
Maintenance charges		<u>34,021</u>	<u>3,848</u>
		<u>60,495</u>	<u>17,333</u>
4. TRUSTEES' REMUNERATION AND BENEFITS			
There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.			
Trustees' expenses			
There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.			
5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	328,978	-	328,978
Investment income	<u>18,397</u>	<u>-</u>	<u>18,397</u>
Total	<u>347,375</u>	<u>-</u>	<u>347,375</u>
EXPENDITURE ON			
Raising funds	236,345	-	236,345
Charitable activities			
Grants & Donations	<u>63,730</u>	<u>-</u>	<u>63,730</u>
Total	<u>300,075</u>	<u>-</u>	<u>300,075</u>
NET INCOME	47,300	-	47,300
Transfers between funds	<u>189,300</u>	<u>3,540</u>	<u>192,840</u>
Net movement in funds	236,600	3,540	240,140
RECONCILIATION OF FUNDS			
Total funds brought forward	1,519,629	-	1,519,629

Strathclyde Methodist Circuit

Notes to the Financial Statements - continued
for the Year Ended 31st August 2025

5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		
	Unrestricted fund £	Restricted fund £	Total funds £
	<u>1,756,229</u>	<u>3,540</u>	<u>1,759,769</u>
6.	TANGIBLE FIXED ASSETS		
			Freehold property £
	COST		
	At 1st September 2024 and 31st August 2025		
			<u>1,404,990</u>
	NET BOOK VALUE		
	At 31st August 2025		
			<u>1,404,990</u>
	At 31st August 2024		
			<u>1,404,990</u>
7.	MOVEMENT IN FUNDS		
	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	1,756,229	53,801	1,810,030
Restricted funds			
Restricted Fund	3,540	(240)	3,300
	<u>1,759,769</u>	<u>53,561</u>	<u>1,813,330</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	451,793	(397,992)	53,801
Restricted funds			
Restricted Fund	-	(240)	(240)
	<u>451,793</u>	<u>(398,232)</u>	<u>53,561</u>

Strathclyde Methodist Circuit

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2025**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	1,519,629	47,300	189,300	1,756,229
Restricted funds				
Restricted Fund	-	-	3,540	3,540
TOTAL FUNDS	<u>1,519,629</u>	<u>47,300</u>	<u>192,840</u>	<u>1,759,769</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,375	(300,075)	47,300
TOTAL FUNDS	<u>347,375</u>	<u>(300,075)</u>	<u>47,300</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	1,519,629	101,101	189,300	1,810,030
Restricted funds				
Restricted Fund	-	(240)	3,540	3,300
TOTAL FUNDS	<u>1,519,629</u>	<u>100,861</u>	<u>192,840</u>	<u>1,813,330</u>