

Registered Charity Number:

SC038098

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
SYNOD OF THE METHODIST CHURCH IN SCOTLAND**

Synod of the Methodist Church in Scotland
Trustees' Annual Report for the year ended 31 August 2025

The Trustees of the Synod of the Methodist Church in Scotland submit their annual report and the financial statements for the year ended 31 August 2025. The financial statements have been prepared in accordance and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1. Reference and administrative details of the Charity, its Trustees and Advisers

Name: Synod of the Methodist Church in Scotland

Charity Number: SC038098

Address of Office: 25 Nicolson Square, Edinburgh, EH8 9BX.
www.methodistchurchinscotland.net

Trustees who served during the year are as follows:

Revd S M Slaney
Jill Baker
Janet Bryer
David Gibson
Phil Haggis
Revd Dr Helen Jenkins
Revd Imran Malik
Jennifer Radtke
Carol Reeves
Revd Adam Stevenson
Alix Thom

The following people were appointed from 1st September 2025

Revd S M Slaney
Janet Bryer
Steve Fowles
Val Fowles
Revd Dr Helen Jenkins
Janet McKerral
Jackie Potts
Morag Sawkins
Revd Adam Stevenson
Alix Thom

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Names and addresses of advisers:

Bank: Virgin Money
21 Kilmarnock Road
Glasgow
G41 3YW

Investment managers
and custodian trustees: Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

Independent Examiner: Rhona Wilson, BA, FCCA
Mackenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

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2. Structure, governance and management

Legal and administrative information

The governing body of the District is the Methodist Church and the governing body of the Methodist Church is the Conference. The District's governing documents are the Deed of Union 1932 and The Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The constitutional practice and discipline of the Methodist Church governs the activities of the District.

The District is a Registered Charity number SC038098.

Trustees

The Trustees who have served during the year are set out on page one. All members of the District Policy Committee are appointed annually as Trustees by the Autumn Synod.

The principal address of the District's Independent Examiner and Bankers are listed on page two.

The Trustees under the direction of the District Treasurer are responsible for the detailed examination of the financial statements and for presenting them to Synod.

The District is one of 23 districts of the Methodist Church in the United Kingdom. The Scotland District now comprises 1 Circuit having reduced from 6 circuits on 1st September 2025.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled 'Constitutional Practice and Discipline of the Methodist Church' and under the direction of the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Synod, District Policy Committee, and other related committees within the District. Delegated authority is administered in the same way.

All decisions reached are examined for their effect on a wider ecumenical network. The Trustees are also very keen to work at a regional level and decisions which establish a common pattern of working are made, whenever possible.

Risk Assessment

The Trustees have examined the major strategic business and operational risks which the charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks. These are reviewed by the District Policy Committee.

- a. With regard to issues of Safeguarding, until August 2025 the District appointed a Safeguarding Officer who had professional expertise in this matter and there is a well-resourced Safeguarding Committee. A considerable amount of time and effort is placed in the training and resourcing of personnel both within the District and in support of circuits and local churches. From August 2025 the role of District Safeguarding officer transferred to a connexionally employed role which still has responsibilities for the Scotland District.
- b. Inability to obtain assessments from Circuits. Although this District would not be liable for any shortfall in the assessment paid by any Circuit within the District to the Methodist Church Fund (the Connexion), the District may, nonetheless, feel the need to make up any shortfall. This risk is deemed low.

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- c. Inability to attract trustees with adequate skills. The District is heavily dependent on the skills of volunteers, especially those who are trustees (members of the District Policy Committee). At present, this risk is deemed low.

3. Financial Review

The District Account includes:

- (a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.
- (b) The District Advance Fund which deals with the allocation of funding received from the Connexion for the provision of grants for the development of mission and ministry projects and property schemes generated by local Circuits and other organisations.

Reserves

The Reserves Policy for the District was to hold a minimum sum equivalent to 4 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure and/ to be able to continue, in the short term, funding planned activities in the event of the inability to raise the full assessment from the circuits.

4. Public Benefit Statement

The Trustees wish to confirm that they have complied with the duty in Charities and Trustee Investment (Scotland) 2005 Act to have due regard to guidance published by OSCR in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to Synod and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

5. Objectives and Aims

Nature and Purposes

The primary purpose for which the Synod of the Methodist Church in Scotland is constituted is to advance the mission of the Church in the region, by working with the Circuit and offering them resources of finance, personnel and expertise, and by enabling them to engage with the wider society of the region as a whole. The District serves the Local Churches, the Circuit and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

The District has responsibility for the evaluation of applications by Local Churches and Circuit for approval of, or consent to, their proposals, when required, or for assistance from district or connexional bodies or funds. Wherever possible the work of the District is carried out ecumenically. The District is thus an expression, over a wider geographical area than the Circuit, of the connexional nature of the Church.

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Objectives

The District has sought to champion several projects to advance the mission and ministry of the church:

Developing the role of work with young people - supporting thirty young people in attending 3 Generate in Birmingham. This supports the work which is being undertaken at the local churches.

Working with individual churches and circuits in proposing New Places for New People (NPNP). It is aimed to develop these in the coming year supported by the District appointed NPNP liaison officer – to start 1st September 2026.

Overseeing the formation of a single circuit from the six circuits which had previously existed. The aim to ensure that the Methodist people within Scotland can concentrate their resources on mission and ministry.

Yearly Objectives

- To facilitate the activities of all the Circuit in the District.
- To utilise the funds made available to the District from the Connexion in order to further the mission of the circuits and local churches
- To continue to develop leadership, governance and management within the District.
- Provide leadership for the Methodist church in Scotland

Long Term Objectives

- To develop the working of Connexion and District and increase the awareness of the former among circuits and local churches.
- To increase the involvement of lay ministry in the life of the Church.
- To further develop the opportunities for both ecumenical working and working at regional and country level.
- To further develop leadership, governance and management within the District.
- To ensure the best use of financial resources.
- To give increased consideration to succession planning.

Strategies for achieving the objectives

The District Policy Committee meets regularly to consider matters within the District and to seek the best way forward. Interaction, particularly between the Chair and with Connexional bodies ensures that there is considerable contact with national policies and decision making and that those bodies also hear of local views and concerns. Reports from Synod and Conference are prepared by the Synod Secretary and made available to all members of Synod.

We believe we have strong financial controls in position.

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Grant making policy

Through the appointed District Advance Fund Committee grants are awarded for the development of Mission and Ministry Projects. Property Schemes are generally funded by the Relief and Extension fund SC001577 a separate charity not under the control of the District. It is the policy and approach of the District to review requests on a case by case basis taking into consideration the funds available for disbursement, the particular mission and funding needs of each applicant and the overall spread of mission needs across the District.

Extent of the use of volunteers in achieving aims

Volunteers are involved in all aspects of the work of the District from personnel and administration to representational roles as well as providing the income with which the Charity operates. The level of dependence on voluntary workers within the District is extremely high, as it is in any Church organisation.

6. Achievements and Performance

- Working with the 6 Methodist circuits to combine to 1 Scotland Circuit.
- The District Policy Committee has met and has allocated year's available funds to various projects.
- Safeguarding initiatives and training are well advanced in planning and implementation.
- Significant maintenance took place on the district manse to bring it to an acceptable level which reduced the manse funds to a minimal level.

Challenges for the future

The Trustees are aware that the congregations in many churches are small and disparate. Maintaining a Christian presence in a community is very important and balancing the closure of churches with maintaining a presence in communities will continue to be a challenge. At the present time there are a considerable number of unknowns with regard to our future available income and staffing levels which may well provide considerable challenges for the future. However, it is with confidence that we will approach these challenges and a trust that with prayer we will fulfil the purposes which God has in mind for us.

The District continues to look at working with other Districts. It will be preparing for the Chair - Revd S M Slaney - being elected as President for the Methodist Church. This will be an additional challenge for a district with limited resources. However it will also provide opportunities and widen the view of the district.

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Provision of information to independent reviewer:

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant examination information and to establish that the examiner is aware of the information.

Approved by the Trustees on 7th March 2026 and signed on their behalf by:

Revd S M Slaney

Trustee

**DISTRICT
RECEIPTS AND PAYMENTS
ACCOUNTS**

**THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS**

Synod of the Methodist Church in Scotland

District/No

31

STANDARD FORM OF ACCOUNTS

FOR THE YEAR ENDED

31 August 2025

Registered Charity - Charity Registration number

SC038098

If not a registered charity **His Majesty's Revenue and Customs Gift Aid
number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

District Chair

Revd S M Slaney

Deputy/Co Chair(s)

Synod Secretary

Revd Dr Helen Jenkins

District Treasurer

Janet Bryer

ACCOUNTS FOR THE YEAR ENDED 31 August 2025

Synod of the Methodist Church in Scotland

SECTION A

			Unrestricted Funds	Endowment Funds	Restricted Funds	Totals this year	Totals last year
a1	RECEIPTS	Note	£	£	£	£	£
a2	Assessment/Share		46,059			46,059	43,668
a3	Capital receipts					-	-
a4	Bank and CFB interest and investment income		22,008	144	12,780	34,932	25,588
a5	Grants		17,835			17,835	18,939
a6	Other receipts (District Accounts)		145,101			145,101	6,783
a7	TOTAL RECEIPTS		231,003	144	12,780	243,927	(a8) 94,978

SECTION B

b1	PAYMENTS	Note					
b2	Salaries, NIC, Pension & travel costs		28,947			28,947	6,760
b3	Manse Costs		45,037			45,037	4,465
b4	Administration etc		5,114			5,114	5,365
b5							
b6	Grants & donations		38,520		60,000	98,520	21,868
b7	Other payments		82,436	12	10,925	93,373	52,668
b8	TOTAL PAYMENTS		200,054	12	70,925	270,991	(b9) 91,126

SECTION C

c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a7-b8)	30,949	132	(58,145)	(27,064)	3,852
c2	Total funds brought forward from last year		418,455	3,759	526,610	948,824	c6 944,972
c3	Sub total	(c1+c2)	449,404	3,891	468,465	921,760	948,824
c4	Transfers and adjustments		382	(132)	(250)	-	c7 -
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	449,786	3,759	468,215	921,760	c8 948,824

SECTION D

d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts should not be included in total receipts/payments above)					
d1	Balance brought forward from last year					
d2	Offerings/Gifts - received for external organisations					
d3	Offerings/Gifts - passed to external organisations					
d4	BALANCE STILL TO BE PAID (d1 + d2 + d3)					

SUMMARY OF DISTRICT ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE SYNOD

Synod of the Methodist Church in Scotland

SECTION E

Please follow the Guidance Notes to complete this page

Summary of the District accounts for the year ended 31 August 2025 and Internal Organisations reporting to the Synod. Note that the funds of an internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be complete to arrive at the total receipts and payments of the District. If gross income exceeds the Accruals threshold of £250,000, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the Direct and connected District Organisations.

	INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1							
e2							
e3							
e4							
e5							
e6							
e7							
e8	Sub total of connected Organisations funds	-	-	-	-	- (e11)	- (e12)
e9	District Accounts (totals brought forward from page 2 - total column)	243,927 (a8)	270,991 (b9)	(27,064)	- (c7)	948,824 (c6)	921,760 (c8)
e10	TOTAL CASH FUNDS HELD BY DISTRICT	243,927	270,991	(27,064)	-	948,824 (x)	921,760 (y)

Continue on a separate sheet if necessary and bring the totals forward

TOTAL RECEIPTS

TOTAL PAYMENTS

SECTION F

STATEMENT OF ASSET AND LIABILITIES

DISTRICT - CASH FUNDS HELD AT 31 AUGUST 2025

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand		
f2	Bank Current Account	43,763	27,234
f3	Bank Deposit Account		
f4	Central Finance Board	35,159	39,512
f5	Trustees for Methodist Church Purposes	604,902	590,014
f6	Other funds		
f7	SUB TOTAL - District accounts	683,824 (c6)	656,760 (c8)
f8	Total funds held by internal Organisations (the closing balance totals above) (e12)	- (e11)	- (e12)
f9	TOTAL CASH FUNDS HELD BY DISTRICT	683,824 (x)	656,760 (y)

SECTION G

OTHER ASSETS AND LIABILITIES

		At 1 September 2024	At 31 August 2025
g1	Investments (include Endowments)		
g2	Land and Buildings (see notes re Insurance Value)	265,000	265,000
g3	Other Assets		
g4	Loan(s) - show amount outstanding at year end		
g5	Other liabilities		

f4 Include only Funds held at the Central Finance board

f5 Include only CFB Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trust accounts, this is included in line f5)

Name of District SYNOD OF THE METHODIST CHURCH IN SCOTLAND No. 31

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the District and that they include all funds under the control of the District Policy Committee.

Signature of treasurer Janet Bryer Date 7th March 26

Name and address of treasurer 17 WESTER ELM DRIVE
INVERNESS Post Code IV2 5JN

Presentation to the District Policy Committee

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be,*
presented to the District Policy Committee held on 7th March 2026

Signature of the Chair of the meeting S M Slaney

Name of the Chair of the meeting REV S M SLANEY Date 7th March 2026

Independent Examiner's Report to the Trustees of the

SYNOD OF THE METHODIST CHURCH IN SCOTLAND
.....District

Charity Number SC038098

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the SYNOD OF THE METHODIST CHURCH IN SCOTLAND District
for the year ended 31 August 2025 set out on pages 7 to 10. As the District's trustees, you are
responsible for the preparation of the accounts in accordance with the requirements of the Charities Act

I report in respect of my examination of the District's accounts carried out under section 145 of the Act
and, in carrying out my examination, I have followed all the applicable Directions given by the Charity
Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Name of District SYNOD OF THE METHODIST CHURCH IN SCOTLAND No 31

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner RHONA WILSON

Relevant professional qualification of independent examiner FCCA

Name of firm (where appropriate) MACKENZIE KERR LIMITED

Address REDWOOD, 19 CULDWATHEL ROAD

INVERNESS Post Code IV2 4AA

Date 15 MAY 2026

* delete or circle as appropriate