

CROWN TERRACE METHODIST CHURCH, ABERDEEN

Trustees Report for the year ended 31 August 2024

Scottish registered charity number: SC 007882

Principal Address

8 Crown Terrace, Aberdeen, AB11 6HE.

Trustees

Names of the charity trustees on the date of the approval of the Trustees' Annual Report.

Name	Office	Date if not for whole year	Body entitled to appoint trustee
	Minister	from 1/9/24	Methodist Conference
	Secretary to Church Council		Church Council
	Secretary of Pastoral Committee		Church Council
	Circuit Steward		Circuit Meeting
	Church Steward		Annual Church Meeting
	Church Steward		Annual Church Meeting
	Church Steward		Annual Church Meeting
	Church Steward		Annual Church Meeting
	Church Steward	from 1/9/24	Annual Church Meeting
	Treasurer		Church Council
	Safeguarding representative		Church Council
	Open House representative		Church Council
	Children's ministry coordinator		Church Council
	Secretary of Finance and Property committee	from 25/6/24	Church Council
	Congregational Representative		Annual Church Meeting
	Congregational Representative		Annual Church Meeting
	Congregational Representative	from 1/9/24	Annual Church Meeting
	Congregational Representative	from 1/9/24	Annual Church Meeting
	Congregational Representative	from 1/9/24	Annual Church Meeting

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period).

Name	Office	Date if not for whole year	Body entitled to appoint trustee
[REDACTED]	Minister		Methodist Conference
	Church Steward	from 3/3/24	Church Council
	Church Steward	to 12/2/24	Annual Church Meeting
	Congregational Representative		Annual Church Meeting
	Embracing Communities Project Co-ordinator		Church Council
	Property Steward	to 12/2/24	Church Council
	Bookings Secretary		Church Council

Governing document

The governing document of the Church is the Methodist Church Act 1976.

Trustees' recruitment and appointment

The Church's trustees are the members of the Church Council.

The composition of the Church Council is set out in the Constitutional Practice and Discipline of the Methodist Church of Great Britain (CPD). The Minister is appointed by the Methodist Conference. The Circuit Steward is appointed by the Circuit Meeting. Other members are elected by the Annual Church meeting or co-opted by the Church Council so that all areas of the Church's life are represented.

Objectives

The charitable purpose of the Church is the advancement of religion – the Christian Faith.

The mission of the Church is "To make the love of God in Christ known in Aberdeen and beyond through word and action."

Summary of the main activities in relation to these objects

- Church services and other religious meetings.
- Sunday school and other teaching activities.
- Pastoral care of Church members and others.
- Community outreach.
- Charitable fundraising and giving.

Activities and achievements

Crown Terrace Methodist Church – also known as Aberdeen Methodist Church – is near the city's centre and the congregation is 'gathered' from in and beyond the city of Aberdeen. Our regular Sunday congregation is a mixture of those who have spent their lives in this part of Scotland, and people brought up elsewhere in the UK, or in other countries, particularly Nigeria and Ghana.

Aberdeen Methodist Church is one of three Methodist Churches in the North of Scotland Mission Circuit (the Circuit) that extends to Peterhead and along the Moray coast.

Services for worship were held throughout the year on Sunday mornings.

Aberdeen Methodist Church has a Covenant, for mutual benefit, with the St Peter Methodist Church in Accra, Ghana. We collect funds to assist in projects for St Peter's and the local community in Ghana.

Further opportunities for fellowship, learning and prayer have been provided by small groups meeting mid-week either online or in members' homes. These have included prayer and Bible Study in fellowship with the wider Circuit on Zoom on Wednesday evenings during Advent and Lent, a weekly Thursday evening Discussion Group and a monthly group known as 'Shaken and Stirred'.

Throughout the year, Open Table has provided a hot, three-course meal on Sunday lunchtimes between 1-2pm in the church hall and Open House has met every day from Monday to Friday, 2-4pm in the sanctuary or the hall. Open Table is well-supported by volunteers and by the congregation generally, enabling a community to develop for mutual support, serving around 30 meals each week. Open House provides refreshments and activities as a basis for community.

Both the upstairs and downstairs kitchens in the church were refurbished in the early part of the year, providing enhanced facilities for catering at Open Table, Open House, and for church events.

The church's table tennis club has continued to meet regularly and compete in the local table tennis league.

Aberdeen Methodist Church has worked jointly with other churches in Aberdeen to make the love of God known in word and action. It has been represented on Aberdeen Churches Together, which took part in events such as the Aberdeen Christmas Lights Switch-On Parade organised by the City Council.

Financial Review

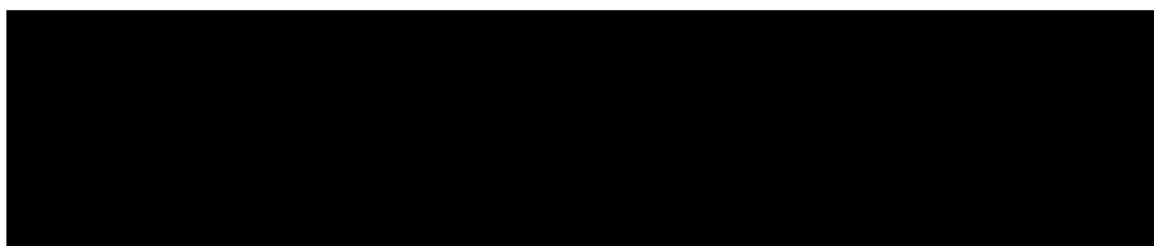
The accounts show an end of year deficit of over £15,000 in unrestricted funds. However, this arose in part from a late payment of the sum of £12,650 for the Circuit Assessment for the first quarter of the 2023-24 financial year, which would normally have been paid at the end of the previous year. The notional deficit is therefore approximately £3,000.

Restricted funds show a deficit of around £26,000. However, this is partly due to the fact that some grant income towards work on upgrading the kitchens in late 2023 was received in the 2022-23 financial year.

Financial Reserves Policy

Our intention is to carry forward in September each year in unrestricted funds half (i.e. six months' worth) of the budgeted expenditure from unrestricted funds for the year. The purpose of this reserve is to be able to continue meeting our financial obligations in the event of unexpected circumstances and also to smooth cashflow over the year.

At 31 August 2024 the unrestricted reserves were £31,065, which is slightly less than six months' expenditure from unrestricted funds.



ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

Aberdeen Methodist Church

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		£	£	£	£
a1	RECEIPTS				
a2	Offerings and Tax recovered	53,410		53,410	54,565
a3	Bank and CFB interest and Investment income		957	957	638
a4	Lettings	3,925		3,925	4,512
a5	Other receipts	19,934	37,730	57,664	69,822
a6	TOTAL RECEIPTS	77,269	38,687	115,956	129,537

SECTION B					
b1	PAYMENTS				
b2	Circuit Assessment or Share	52,601		52,601	30,239
b3	Donations				
b4	Repairs and Maintenance	15,399		15,399	325
b5	Utilities (Insurances, water charges, heating & lighting)	23,432		23,432	15,618
b6	Miscellaneous	1,511		1,511	13,002
b7	Other payments		65,011	65,011	19,303
b8	TOTAL PAYMENTS	92,943	65,011	157,954	78,485

SECTION C					
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(15,674)	(26,324)	(41,998)	51,052
c2	Total funds brought forward from last year	46,739	50,117	96,856	46,632
c3	Sub total	31,065	23,793	54,858	97,684
c4	Transfers and adjustments				(828)
c5	TOTAL FUNDS AT END OF YEAR	31,065	23,793	54,858	96,856

SECTION D			
d	FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS (these amounts are not to be included in total receipts/payments figures above)		
d1	Balance brought forward from last year		828
d2	Offerings/Gifts - received for external organisations		3,000
d3	Offerings/Gifts - passed to external organisations		3,828
d4	BALANCE STILL TO BE PAID		-

SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL

SECTION E

Please follow the Guidance Notes to complete this page

Summary of the Church accounts for the year ended 31 August 2024 and Internal Organisations reporting to the Church Council/Church Meeting. 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 completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, 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 District and connected District Organisations.

	INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1	Shaken and Stired	88	140	(52)		52	0
e2							
e3							
e4							
e8	Sub total of Internal Organisations funds	88	140	(52)		52	0
e9	Church accounts (totals brought forward from page 2 - totals column)	115,956	157,954	(41,998)		96,856	54,858
e10	TOTAL CASH FUNDS HELD BY CHURCH	116,044	158,094	(42,050)		96,908	54,858

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

TOTAL RECEIPTS	TOTAL PAYMENTS
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SECTION F

STATEMENT OF ASSETS AND LIABILITIES

CHURCH - CASH FUNDS HELD at 31 August 2024

f1	Cash in hand
f2	Bank Current Account
f3	Bank Deposit Account
f4	Central Finance Board
f5	Trustees for Methodist Church Purposes
f6	Other funds
f7	SUB TOTAL - Church accounts
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH

**OPENING
BALANCES**

80,950
15,906
96,856
52
96,908

**CLOSING
BALANCES**

37,995
16,862
54,857
0
54,857

SECTION G
OTHER ASSETS and
LIABILITIES

g1	Investments (include Endowments)
g2	Land & Buildings (see notes re Insurance value)
g3	Other Assets
g4	Loan(s) - show amount outstanding at year end
g5	Other Liabilities

At
1 September
2023

13,182
3,422,321
2,750

At
31 August
2024

13,182
3,422,321
2,250

f4 Include only Funds held at the Central Finance Board

f5 Include only Funds held at Trustees for Methodist Church Purposes

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

Notes to the accounts

1. Other Receipts, Restricted Funds, comprises:

Description	2023-2024	2022-2023
Donations, grants and fundraising for Open Table	£500	£1,436
Donations, grants and fundraising for Open House	£0	£8,651
Donations for the development of the church	£27,885	£25,660
Grants from the Ogilvie Mortification Trust to support mission	£9,000	£21,973
Lewis Bequest	£344	£256
Benevolence fund	£0	£1,159
	£37,730	£59,135

2. Circuit assessment

The amount shown excludes the payment of £12,650 which was due in August 2023 but made in September 2023, thereby falling within the reporting period. Had this payment been made at the correct time, the Total Unrestricted Funds at the end of last year would have been £34,089. A corresponding note to this effect was included in the previous year's account.

3. Repairs and Maintenance

Significant movement from the previous year relates to £10,638 paid to [REDACTED] for Roof repairs.

4. Other Payments, Restricted Funds, comprises:

Description	2023-2024	2022-2023
Mission & outreach	£7,905	£13,672
Publicity materials	£0	£58
Extension fund loan repayments (from Buildings Fund)	£500	£500
Building advice and planning (from Development Fund)	£53,631	£4,584
Open table expenses	£2,265	£0
Open house expenses	£261	£0
Lewis Bequest	£400	£0
Benevolence Fund	£50	£0
	£65,011	£18,814

6. Analysis of Restricted Reserve

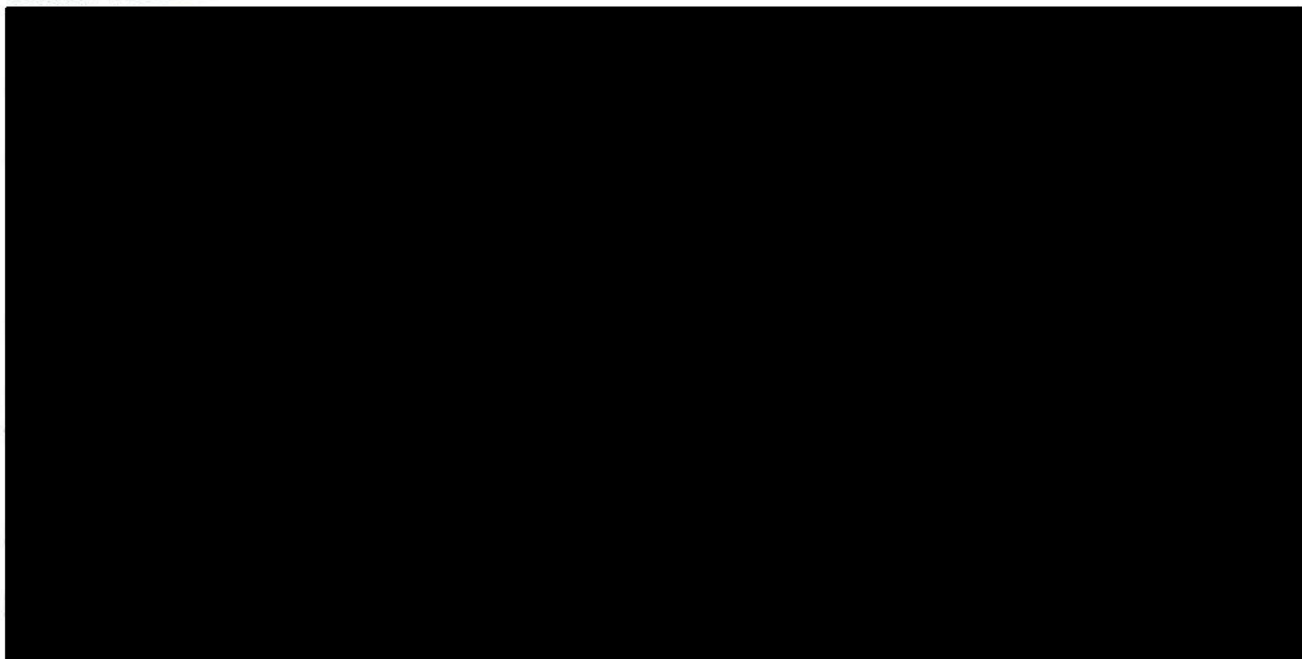
Description	Opening	Receipts	Payments	Closing
Open Table	£3,058	£500	£2,265	£1,293
Open House	£8,269	£0	£261	£8,008
Building Fund	£13,453	£957	£500	£13,909
Development Fund	£27,412	£27,885	£53,631	£1,666
Flower Fund	£220	£0	£0	£220
Lewis bequest	£257	£344	£400	£201
Benevolence Fund	£1,078	£0	£50	£1,028
	£53,747	£29,687	£57,106	£26,327

Note that the Total Restricted Funds at the end of the year are shown in the accounts as £23,793. This is because a further grant of £2,534 from the Ogilvie Mortification Trust towards the costs of Mission and Outreach (shown under Other Payments – restricted) had not been received at 31 August 2024.

Name of Church . Aberdeen Methodist Church

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.



OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts <small>v2</small>							
Report to the trustees/members of	Charity name	CROWN TERRACE MTHODIST CHURCH							
Registered charity number		SC005218							
On the accounts of the charity for the period	Period start date					Period end date			
	Day	Month	Year		Day	Month	Year		
	01	09	2023	to	31	08	2024		
Set out on pages								(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 [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 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 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 								
Signed:	[Redacted Signature Area]								
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

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

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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