

Musselburgh Congregational Church

Scotland · Charity number SC012898

Details

Status Active

Legal form Unincorporated association

Registered 1944-07-03

Register [View on the OSCR register](#)

Contact

Address 6 Carlawerock Crescent
Tranent
East Lothian
EH33 2DZ

Website <http://www.musselburghcongregational.org.uk>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion', 'the promotion of religious or racial harmony'

What the charity does: The purpose of the Church is the advancement of the Christian Faith and the promotion of religious and racial harmony. While not an exhaustive list, these include Sunday Services, Weddings, Christenings, Funerals, and Pastoral Care and Fellowship. Cooperation with other Churches in various Ecumenical Bodies.

Beneficiaries: 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£109,745	£64,201	-	1
2024-12-31	£51,194	£64,078	-	1
2023-12-31	£59,525	£59,321	-	1
2022-12-31	£52,427	£50,945	-	1
2021-12-31	£61,080	£47,869	-	1
2020-12-31	£48,482	£53,718	-	1

Accounts

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name							
	Registered charity number	SC						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
				to				
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	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 (as amended). 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. 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 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. In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*. 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.							
Signed**:				Date:				
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.

**OSCR will accept digital or typed signatures.

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**

Accounts

APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date

Period end date

From

Day

Month

Year

To

Day

Month

Year

01

01

2024

31

12

2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Musselburgh Congregational Church
Other names charity is known by	
Registered charity number	SC012898
Charity's principal address	6 Links Street Musselburgh
	Postcode EH21 6JL

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			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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
	01/01/2024 – 10/09/2024
	01/0120/24 – 11/12/2024
	01/01/2024 – 18/09/2024

Structure, governance and management

Type of governing document Musselburgh Congregational Church was founded in 1798.
The Church is an unincorporated body administered in accordance with the terms of it's Constitution.

Trustee recruitment and appointment Members of the Deaconate are the Charity Trustees.
Potential Deacons are in the first instance proposed by the Minister, and formally considered and appointed by a majority of the Deaconate.

Objectives and activities

Charitable purposes The purpose of the Church is the advancement of the Christian Faith and the promotion of religious and racial harmony.

Summary of the main activities in relation to these objects All activities associated with a Church.
While not an exhaustive list, these include Sunday Services, Weddings, Christenings, Funerals, and Pastoral Care and Fellowship.
Cooperation with other Churches in various Ecumenical Bodies.

APPENDIX 1

Achievements and performance

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

Ongoing repairs and maintenance to the Church Building, Church Hall, and Manse, have ensured that these continue in good condition.

The flooring in the Large Hall was replaced.
Significant refurbishment of the Manse was undertaken..

Our new Minister has now been in post for for a year now.
She is very enthusiastic in her role and the Trustees therefore remain confident that the Church will be able to continue it's ministry in the longer term. She is very active in encouraging existing and new groups to use our facilities.

The Church Hall is made available to various local organisations such as Musselburgh AA Group, Rainbows and Brownies, Music, Dance, and Drama Groups, and Play Multiplied Pre-School Group.

Voluntary donations are accepted.

Financial review

Brief statement of the charity's policy on reserves

The Reserves are comprised entirely of Bank Balances and Cash, and are entirely Unrestricted.

They are maintained at a level considered prudent to meet fluctuations in donations, bills falling due, repairs and maintenance, and to meet specific future needs.

At 31 December 2024 the Church held immediate access funds of £20157.75

RESERVES

Details of any deficit

A fall in Collections, Free Will Offerings, and Donations, partly due to the passing of long standing Members of the Congregation, coupled to general inflation, in particular gas (£5000 annual increase).

The Deacons have implemented actions to encourage more Free Will Offerings and Vestry Offerings, in particular allied to increased take up of Gift Aid. Initiatives to encourage New Members to increase the Congregation have been implemented.

Donated facilities and services (if any)

APPENDIX 1

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) Asst Treasurer

Date

5/8/25

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Charity name

Musselburgh Congregational Church

Registered charity
number

SC 012898

On the accounts of the
charity for the period

Period start date

Day

Month

Year

01

01

2024

to

Period end date

Day

Month

Year

31

12

2024

Set out on pages

One

(remember to include the page
numbers of additional sheets)

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 (as amended). 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.

Basis of independent
examiner's statement

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 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 the course of my examination, no matter has come to my attention ~~other than that~~
~~disclosed on the attached page¹~~

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.

Signed**:

Name:

Relevant professional
qualification(s) or body
(if any):

Address:

¹Please 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.

**OSCR will accept digital or typed signatures.

Receipts and payments accounts						
For the period from				to		
	01	01	2024		31	12 2024

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	46,029				46,029	59,525
Legacies					-	
Grants	5,095				5,095	
Receipts from fundraising activities	70				70	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings						
Gross receipts from other charitable activities					-	
A1 Sub total	51,194	-	-	-	51,194	59,525
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	51,194	-	-	-	51,194	59,525
A3 Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs		-				
Payments relating directly to charitable activities	63,537				63,537	58,798
Grants and donations	461				461	453
Governance costs:						
Audit / independent examination	80				80	70
Preparation of annual accounts						
Legal costs						
Other						
A3 Sub total	64,078	-	-	-	64,078	59,321
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	64,078	-	-	-	59,321	59,321
Net receipts / (payments)	(12,884)	-	-	-	(12,884)	204
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(12,884)	-	-	-	(12,884)	204

1. The first part of the report deals with the general situation of the company and the results of the work done during the year. It is a summary of the main points of the annual report and is intended to give a general impression of the company's performance.

2. The second part of the report deals with the financial results of the company. It contains a detailed statement of the company's income and expenses, and a balance sheet showing the company's assets and liabilities.

3. The third part of the report deals with the company's operations. It contains a detailed description of the company's products and services, and a discussion of the company's marketing and sales efforts.

4. The fourth part of the report deals with the company's personnel. It contains a detailed description of the company's employees and their work, and a discussion of the company's personnel policies and practices.

5. The fifth part of the report deals with the company's future plans. It contains a detailed description of the company's goals and objectives for the next year, and a discussion of the company's strategies for achieving these goals.

6. The sixth part of the report deals with the company's social responsibilities. It contains a detailed description of the company's efforts to improve the community and the environment, and a discussion of the company's social policies and practices.

7. The seventh part of the report deals with the company's legal and regulatory compliance. It contains a detailed description of the company's efforts to comply with applicable laws and regulations, and a discussion of the company's legal and regulatory policies and practices.

8. The eighth part of the report deals with the company's risk management. It contains a detailed description of the company's efforts to identify and manage risks, and a discussion of the company's risk management policies and practices.

9. The ninth part of the report deals with the company's information technology. It contains a detailed description of the company's information technology systems and infrastructure, and a discussion of the company's information technology policies and practices.

10. The tenth part of the report deals with the company's sustainability. It contains a detailed description of the company's efforts to improve its environmental, social, and governance performance, and a discussion of the company's sustainability policies and practices.

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	40,158				40,158	39,954
	Surplus / (deficit) shown on receipts and payments account	(12,884)				(12,884)	204
						-	
						-	
	Cash and bank balances at end of year	27,274	-	-	-	27,274	40,158
(Agree balances with receipts and payments account(s))							

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

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

		Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
Total			-	-

		Fund to which liability relates	Amount due 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

		5/8/25

1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100		101		102		103		104		105		106		107		108		109		110		111		112		113		114		115		116		117		118		119		120		121		122		123		124		125		126		127		128		129		130		131		132		133		134		135		136		137		138		139		140		141		142		143		144		145		146		147		148		149		150		151		152		153		154		155		156		157		158		159		160		161		162		163		164		165		166		167		168		169		170		171		172		173		174		175		176		177		178		179		180		181		182		183		184		185		186		187		188		189		190		191		192		193		194		195		196		197		198		199		200		201		202		203		204		205		206		207		208		209		210		211		212		213		214		215		216		217		218		219		220		221		222		223		224		225		226		227		228		229		230		231		232		233		234		235		236		237		238		239		240		241		242		243		244		245		246		247		248		249		250		251		252		253		254		255		256		257		258		259		260		261		262		263		264		265		266		267		268		269		270		271		272		273		274		275		276		277		278		279		280		281		282		283		284		285		286		287		288		289		290		291		292		293		294		295		296		297		298		299		300		301		302		303		304		305		306		307		308		309		310		311		312		313		314		315		316		317		318		319		320		321		322		323		324		325		326		327		328		329		330		331		332		333		334		335		336		337		338		339		340		341		342		343		344		345		346		347		348		349		350		351		352		353		354		355		356		357		358		359		360		361		362		363		364		365		366		367		368		369		370		371		372		373		374		375		376		377		378		379		380		381		382		383		384		385		386		387		388		389		390		391		392		393		394		395		396		397		398		399		400		401		402		403		404		405		406		407		408		409		410		411		412		413		414		415		416		417		418		419		420		421		422		423		424		425		426		427		428		429		430		431		432		433		434		435		436		437		438		439		440		441		442		443		444		445		446		447		448		449		450		451		452		453		454		455		456		457		458		459		460		461		462		463		464		465		466		467		468		469		470		471		472		473		474		475		476		477		478	
---	--	---	--	---	--	---	--	---	--	---	--	---	--	---	--	---	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--	-----	--

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

All Funds are Unrestricted

Type of activity or project supported

Individual / institution

Number of grants
made

f

Total

1

All Funds are Unrestricted

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)

X

3

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

X

Number of trustees

£

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

C5 Transactions with trustees and connected persons

C6 Other information

