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 Carlaverock 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

OSCR
Scottish Charity Regulator

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				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025	**to**	31	12	2025
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 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:**	Janette Marshall — **Date:** 16/07/2026
Name:	Janette Marshall
Relevant professional qualification(s) or body (if any):	
Address:	41 Durie's Park Elphinstone East Lothian EH33 2LN

*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

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

OSCR

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	[redacted]	[redacted]		
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
[redacted]	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

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) [redacted]

Full name(s) [redacted]

Position (e.g. Chair) Asst Treasurer

Date 5/8/25

APPENDIX 3

OSCR
Scottish Charity Regulator

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 01 Month 01 Year 2024 to Period end date: Day 31 Month 12 Year 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 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:** [redacted]

Name:

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

Address: [redacted]

*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.

Office of the Scottish Charity Regulator

Musselburgh Congregational Church SC012898

Receipts and payments accounts

For the period from	01	01	2024	to	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)	-	-	-	error (12,884)	204
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(12,884)	-	-	-	(12,884)	204

Musselburgh Congregational Church SC012898

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))

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

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

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

	Details	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
	[redacted]		5/8/25

Section C Notes to the Accounts

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

All Funds are Unrestricted

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information