



TRANENT METHODIST CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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The Trustees have pleasure in presenting their report for the year ended 31 August 2025.

Reference and administrative information:

Charity name:	TRANENT METHODIST CHURCH
commonly known as	Tranent with Cockenzie Methodist Church
Charity registration number:	SC038084
Church office address:	25 Nicolson Square, Edinburgh, EH8 9BX

Trustees:

The Trustees of the Church are known as the Church Council.

Principal Office Bearers:

Minister:	Rev'd A James Patron Bell
Church Council Secretary:	Mrs Christine Thomson
Church Treasurer:	Mrs Linda Bain

Church Council Members:

Yvonne Arthur	Linda Bain	David Cairns
Paul Flint	Alan Hayes	Marion Hellewell
Joan Jones	Ian Paterson	Monica Paterson
A James Patron Bell	Adam J Stevenson	Christine Thomson

Financial Advisor / Administrator (non-trustee):

Mr Allan Henderson (Circuit Treasurer)

Independent examiner:

Refer to INDEPENDENT EXAMINER'S REPORT

Bankers:

Royal Bank of Scotland plc
Tranent Branch, 36 High Street
Tranent, EH33 1HQc

Central Finance Board of the Methodist Church
9 Bonhill Street
London, EC2A 4PE

The Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester, M1 1JQ

Governing document:

The Church is administered in accordance with the Constitutional Practice and Discipline of the Methodist Church.

Recruitment and appointment of Trustees:

Members of the Church Council are the Charity Trustees. The Trustees comprise of minister in pastoral charge and members of Church Council appointed in accordance with the Constitutional Practice and Discipline of the Methodist Church.

Organisational structure:

The Church Council members are the Trustees of the charity and Managing Trustees of any property and Model Trust monies (the Custodian Trustees for property and Model Trust monies are the *Trustees for Methodist Church Purposes*

– Charity number: 1136358, a body corporate established by the Methodist Church Act 1939). The Trustees meet at least two times a year.

The church is part of the *Forth Valley Circuit (31/3)* (Scottish Charity SC037950), which in turn is part of the *Synod of the Methodist Church in Scotland* (Scottish Charity SC038098) of the *Methodist Church in Great Britain* (Charity number: 1132208).

Objectives and activities:

The Church, in accordance with procedures for, and priorities set by, The Methodist Church, provides appropriate support towards the advancement of religion in Tranent and Cockenzie (East Lothian).

Achievements and performance:

All the foregoing activities have continued to be pursued during the financial year.

Financial review:

The principal source of income is the regular giving of church members and attendees at church services. There is no property management, as building is rented from Forth Valley Methodist Circuit (Scottish Charity SC037950).

Reserves policy:

A reserve is an unspent pool of money for which no particular purpose has been identified for the time being. This is in addition to money prudently set aside for known future expenditure. At Year End the Church's reserves (by this definition) stood at £3,669 plus designated funds.

Risk Assessment:

The Trustees have conducted a review of the major risks to which the church assets are exposed, and systems have been established to mitigate these risks.

Taxation:

The church is a charity and is recognised as such by HM Revenue and Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

Statement of Trustees' responsibilities:

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the situation of the charity and its financial activities for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees at their meeting on 11 OCTOBER 2015 and signed on their behalf by:



A. JAMES PATRON BELL

Minister in Pastoral Charge

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS TO 31 AUGUST 2025

To the Trustees of Tranent Methodist Church

I report on the financial statements of Tranent Methodist Church ("The Church") for the year ended 31 August 2025 which are set out on page 5.

Respective responsibilities of Trustees and Independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the Act and to state whether or not particular matters have come to my attention.

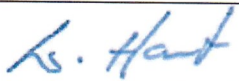
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

During my examination no matter has come to my attention –

- 1) which give me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulation (as amended) 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	05/10/25
Name	Gary Hart		
Address	39 Millerhill		
	Dalkeith		
	Mid Lothian	Postcode	EH22 1RZ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
	£	£	£	£
1) Receipts				
Voluntary Income <i>(Offerings, Gift Aid etc)</i>	14,905		14,905	11,190
Fundraising Activities <i>(Socials)</i>				
Other Activities <i>(Weddings, Funerals etc)</i>	178		178	339
Donations & Others	817		817	76
Total Receipts	15,900		15,900	11,605
2) Payments				
Governance Costs				
Fundraising Activities <i>(Socials)</i>	13,705		13,705	17,800
Other Activities				31
Donations & Others	47		47	145
Total Payments	13,752		13,752	17,976
Net receipts / (payments)	2,148	0	2,148	(6,370)
3) Opening Balances: Surplus / (Deficit)	4,136	0	4,136	10,649
4) Closing Balances: Surplus / (Deficit)	6,284	0	6,284	4,278

	Brought Forward Funds		Movement Current Period		Total Funds Current Period	
	£		£		£	
5) Funds	General Fund	4,136	2,148		6,284	
	Appeals					
		4,136	2,148		6,284	
6) Represented by:	CFB Account (00260045)	888			1,765	
	TMCP Trust (20269)	850			850	
	RBoS Account (0100181)	2,398			3,669	
	Not shown in bank					
	Bank Reconciliation Adjustment					
		4,136			6,284	

7) Notes

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8) Funds Description

		Total Current Period		Total Previous Period	
		£		£	
General Fund	Open use money (for general costs, also to transfer into specific funds where needed)				
Appeals Fund	Used for charity givings (donations made by members and passed onto agreed charity)				

9) Trustee Remuneration

Relating to travel expenses, telephone, and other authorised expenses

Total Current Period		Total Previous Period	
£		£	
0		0	

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.
