

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 achievements and the progress made in the various departments.

2. The second part of the report deals with the financial results of the company. It shows the income and expenditure for the year and the position of the company's assets and liabilities.

3. The third part of the report deals with the personnel and the work done by the various departments. It shows the number of employees and the work done by each department during the year.

4. The fourth part of the report deals with the future plans of the company. It shows the objectives for the next year and the measures to be taken to achieve them.

5. The fifth part of the report deals with the conclusions of the report. It summarizes the main findings of the report and the recommendations made.

6. The sixth part of the report deals with the appendix. It contains the detailed financial statements and the other documents referred to in the report.

7. The seventh part of the report deals with the index. It lists the pages on which the various topics are discussed.

8. The eighth part of the report deals with the cover page. It contains the title of the report and the name of the company.

9. The ninth part of the report deals with the foreword. It contains the words of the chairman of the board of directors.

10. The tenth part of the report deals with the introduction. It contains the words of the managing director.

11. The eleventh part of the report deals with the main body of the report. It contains the detailed discussion of the various topics.

12. The twelfth part of the report deals with the conclusion. It summarizes the main findings of the report and the recommendations made.

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

Date		Description		Amount	
1/1/2020		Initial deposit		1000.00	
1/15/2020		Withdrawal		50.00	
2/1/2020		Deposit		200.00	
2/15/2020		Withdrawal		75.00	
3/1/2020		Deposit		150.00	
3/15/2020		Withdrawal		30.00	
4/1/2020		Deposit		100.00	
4/15/2020		Withdrawal		20.00	
5/1/2020		Deposit		80.00	
5/15/2020		Withdrawal		15.00	
6/1/2020		Deposit		60.00	
6/15/2020		Withdrawal		10.00	
7/1/2020		Deposit		40.00	
7/15/2020		Withdrawal		5.00	
8/1/2020		Deposit		20.00	
8/15/2020		Withdrawal		2.00	
9/1/2020		Deposit		10.00	
9/15/2020		Withdrawal		1.00	
10/1/2020		Deposit		5.00	
10/15/2020		Withdrawal		0.50	
11/1/2020		Deposit		2.00	
11/15/2020		Withdrawal		0.20	
12/1/2020		Deposit		1.00	
12/15/2020		Withdrawal		0.10	
1/1/2021		Final balance		1000.00	

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

£

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

F

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

C5 Transactions with trustees and connected persons

C6 Other information

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