St Andrew's High Parish Church Musselburgh

Independent Examiner's Report to the Trustees For The Year Ended 31st December 2025:

I have audited the financial statements of the above organisation for the year ended 31st December 2025 which comprise of the Statement of Financial Activities, the Balance Sheet and related notes. The financial reporting framework which has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – GAAP*).

My report is made solely to the trustees and members in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). My audit work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an auditor's report and for no other response. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its members as a body, for my audit work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and the Independent Examiner:

The charity's Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

I have been appointed as auditor under Section 44 (1) (c) of the Charities, Trustee Investment (Scotland) Act 2005 to report in accordance with the regulations stated in these acts.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements:
A description of the scope of an audit of financial statements is provided on the APB's website at:

www.frc.org.uk/auditscopeukprivate

Independent Examiner's Opinion on financial statements:
In my opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming and distribution of resources for the year;
- have been properly prepared in accordance with the GAAP* and the Charities and Trustee Investment (Scotland) Act 2006 (as amended).

Opinion on other matters prescribed by the Charities Accounts (Scotland) Regulations 2006:

In my opinion, the information given in the Trustees' Annual Report for the financial year is consistent with the prepared financial statements.

Matters on which I am required to report by exception:

I have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires me to report to the charity if, in my opinion:

- the charity has not kept proper and adequate accounting records or returns adequate for my audit have not been received from related third parties; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of the trustees' remuneration specified by law are not made; or
- I have not received all the information and explanations I require for the audit; or the trustees were not to prepare financial statements in accordance with the GAAP* and the Charities and Trustee Investment (Scotland) Act 2006 (as amended).

Susan Davies

Susan Davies
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Date: 11th March 2026