

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2017

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2017

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2017. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In addition to the usual all-age family Sunday service Longniddry Church holds special services throughout the year e.g. Christmas, Easter, Longest Night', Souper Sunday, Muirfield Riding Therapy etc. Other regular religious activities connected to the Church are the Sunday Club which caters for children from pre-school to P7, the Guild, 'Thursday Thoughts' (a brief monthly religious reflection followed by a short Communion service), a weekly Prayer group and seasonal Bible groups. As a church we are also heavily involved in the promotion of the 'Fairtrade' ideal, with a stall selling 'Fairtrade' products each Sunday (we are officially recognised as a 'Fairtrade' congregation and indeed were the instigators in having Longniddry recognised as a 'Fairtrade' village) and Christian Aid projects, which of course are non-denominational.

We regard ourselves very much as a church for the whole village, and as well as the above, we are proud to carry out other non-religious activities for the parish, most notably – the provision of transport for needy people to attend hospital appointments; the 'Wednesday Club', Singing Group and Sporting Memories group which provides fellowship and entertainment for older people in the village; a monthly 'Second Saturday Coffee Morning and Bookshop', a monthly Film Club and a programme of concerts throughout the year.

In addition our halls are used daily during the week for a Children's Playgroup and once per week or month for other activities in season, including dancing classes, bridge club, art group and the S.W.I. On a less frequent basis various other village organisation meetings e.g. village gala committee are also held on the premises.

Achievements and Performance

We like to think of our Church as being at the centre of village life, and accordingly most of the above activities are normally well attended, although the success or otherwise of these activities is not judged purely on numbers. For instance, our monthly 'Thursday Thoughts' and Communion is only attended by about 6 - 10 people (not all Church members), but is greatly appreciated – indeed much larger attendances would change the whole atmosphere. Around the 'Longest Night' of the year we hold a special Bereavement Service to help comfort bereaved persons at this otherwise happy time of year which normally attracts some 20 worshippers – a substantial number of whom are not Longniddry Church members.

Our monthly Film Club continues to attract approx. 50 people to each event, including many non-Church members, which supports our claim to be for the village, not just Church members.

The Second Saturday monthly Coffee mornings similarly can attract 50+ attenders, and we occasionally have displays of art as well as books and plants for sale. Again a relatively high percentage of these attenders are not Church members which pleases us.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2017 (contd)

Our youth membership, like that of most churches, is lower in number than we would like. However in a village of some 3000+ there is plenty of scope for improvement, and we continue to look for new ideas to attract new people of all ages to the Church.

We have increased our focus on providing support for the elderly in the village, especially those who may have memory problems. We run a regular Singing Group, which is attended by about 30 people (ranging in age from primary school to above 90). The people who come love the chance to sing in an informal environment and the chance to meet and chat. We also run a weekly Sporting Memories group. This has about half a dozen regular attendees. Again, the chance for fellowship is greatly appreciated. This group is particularly good at attracting men who might not find some other Church activities so enticing.

We have built strong relationships with other local Churches and organisations. We recently introduced joint evening Communion services with three other local Churches. We have given financial support to the Grassmarket project in Edinburgh and continue to work with them to help improve the lives of the most vulnerable in our communities. We have agreed to support the Fresh Start initiative in East Lothian, giving practical help to those who were homeless now moving into a new home.

Financial Review

Total income of £98,449 was £2,030 higher than the £96,419 recorded in 2016, primarily because of the receipt of two restricted grants totalling £4,150. Gift aid income and the associated tax recoverable continue to represent the bulk of Longniddry Church's income. Approximately 70 members give by regular standing order, a further 10 by annual cheque and 40 via freewill envelopes. Our premises continue to be well used throughout each week by a wide range of community organisations, as reflected in the £8,216 of income generated from the use of premises in 2017.

The majority of expenditure relates to Ministry and Mission payments which totalled £47,254 in 2017. This money goes into a central fund within the Church of Scotland which is used to meet the stipends and training costs of ministers and which also meets a wide variety of needs including congregational resourcing and support, and social care. Most of the remaining expenditure goes towards the upkeep of the church, manse and the grounds. Costs are regularly monitored and closely controlled however the properties and grounds continue to be maintained to a high standard. Regular recurring maintenance expenditure is charged to the general fund, with larger, non-recurring items charged to the Fabric Fund.

Payments totalling £14,354 were made from the Development Fund, including £10,000 for Christian Aid's work in East Africa and Yemen, £2,000 to the Grassmarket Project and £2,000 to Scottish Churches Housing Action. In 2018 trustees will give further consideration to changing the layout of the halls to strengthen their suitability as a community resource for projects such as those for Inclusion and Isolation, Disability and Autistic Groups. These layout changes would see further amounts spent from the Development Fund.

As at the year end, the Home & Away Fund held monies solely for the "Home" project, which is to deliver facilities to support those living with dementia in our community and their carers. The remaining "Away" monies were remitted to the Christian health charity, EMMS International, for its "Every Life Matters" Appeal, for which all donations will be doubled by the UK Government.

During 2017, Longniddry Church received a grant of £3,150 from the Church of Scotland's "Go For It Fund" to develop and run "The Heart & Soul Swing Band Community Gospel Choir Project". This money was still held as at the year end. A further grant of £1,000 was made by the Preston Seton Gosford Area Partnership and was used to meet hospital transport costs during the year.

Longniddry Parish Church
Trustees' Report
Year ended 31 December 2017 (contd)

Investment Policy

The trustees aim to ensure that sufficient liquidity is maintained for the day to day needs of the church with surplus funds invested with the Church of Scotland Investors Trust. Funds which are not required for day to day needs are held in the Deposit Fund held with the Church of Scotland Investors Trust.

Investments are held in the Church of Scotland Investors Trust Growth Fund (value at 31/12/17 - £44,579) and the Church of Scotland Investors Trust Income Fund (value at 31/12/17 - £47,969). Together, the investments increased in value by £5,180. Both continue to yield excellent returns.

Risk Management – Principal Risks and their Management

Possible future reductions in income

Longniddry Church, in common with other churches, faces income pressures and is likely to continue to do so. The trustees are keen to continue to try to attract new members both to regular Sunday worship and to the wide variety of events that are held within the church and halls during each year. The recent stewardship campaign focused on the Home & Away projects represents a further example of seeking to encourage interest and support both among the members and the wider community. Longniddry Church's robust financial position affords a degree of protection in the event of a decline being experienced in income levels.

Financial management

The trustees are diligent in ensuring that robust financial procedures are in place for the stewardship of Longniddry Church's financial resources. In addition to the annual independent examination, an internal audit is carried out twice yearly by trustees and the finances are scrutinised and discussed both by the Finance & Fabric Workgroup and by the Kirk Session.

Reserves Policy

The Trustees consider it prudent to hold sufficient reserves to accommodate intra month fluctuations in the level of income and expenditure and to provide a buffer for unforeseen expenditure. It is the intention of the trustees to fully utilise those monies currently held within the Development Fund to meet the cost of one or more projects identified and agreed by the Kirk Session, which will be consistent with our objectives.

At the year end the Church held unrestricted funds of £143,801 of which £50,242 had been designated for the Fabric Fund and £27,489 for the Development Fund. The remaining balance of £66,070 represents approximately ten months expenditure. £10,491 of restricted funds were held, these being for the Home & Away project, "Go For It" and Hospital Transport.

Structure, Governance and Management

The congregation is a registered charity, number SC016556, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which meets at least four times a year is responsible for all spiritual affairs within the church and is assisted by the following workgroups.

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Trustees' Report
Year ended 31 December 2017 (contd)

Finance and Fabric Workgroup (dealing with all Church financial affairs including Stewardship, and maintenance of Church, Halls and Grounds, and Manse),
Outreach Workgroup (dealing with promotion of the Church in the Community),
Pastoral Workgroup (dealing with identification and provision of Pastoral needs within the Parish),
Wider World Workgroup (dealing with Christian response to issues of local, national and international concern, including promotion of Fairtrade values),
Worship and Education Workgroup (dealing with all aspects of religious education for all age groups, and assisting the minister with organising and preparing the regular diet of worship),
Safeguarding Committee (dealing with development and maintenance of a safe and nurturing environment within the Church for children, young people and adults).
 These workgroups also meet approximately four times per year and report back to the Kirk Session, which takes any necessary decisions.

Reference and Administrative Information

Trustees

The Revd Robin E Hill LLB BD PhD	Alison Leakey
Sheena Addison	Bruce Lewis
Douglas Clarke	Jean McCormick
June Condie	Hamish McGregor
James Couper	Christine McVey
Ian Coutts	Abigail Morrison
Norah Coutts	Sheena Munro
Frances Cunningham	Blythe Peart
Robin Cuthbertson	John Reeks
Derek Easton	Kerry Reilly
Beth Elliott	James Reilly
Frank Elliott	Tom Shearer
John Ellis	Charles Simpson
Andrew Ferguson	Gordon Smillie
Robbie George	Ros Stewart
Bill Hall	John Thomson
Pat Hardy	Vi Wardrop
Peter Helmn	Stephen Welch
Linda Hume	Mhairi Wilson
Jim Jamieson	Michael Wood
Sheila Jamieson	Peter Wood
Alastair Kirkpatrick	David Wyllie

Principal Office-bearers

Minister: The Revd Robin E Hill LLB BD PhD
 Session Clerk: Abigail Morrison
 Church Treasurer: Douglas Clarke

Address: Longniddry Parish Church
 8 Elcho Road
 Longniddry, EH32 0LB

Charity Registration Number: SC016556

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2017 (contd)**

Independent Examiner

Robert Maclaren FCA MBA
16 Ainslie Place
Edinburgh
EH3 6AU

Bankers

Royal Bank of Scotland
32 Court Street
Haddington
EH41 3NS

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements 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;
- 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

**Abigail Morrison
Session Clerk**

20 February 2018

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2017

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 8 to 17.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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

In the course of my examination, no matter has come to my attention

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (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.

Robert Maclaren FCA MBA
16 Ainslie Place
Edinburgh
EH3 6AU

1 March 2018

Longniddry Parish Church

Statement of Financial Activities

Year ended 31 December 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Income and endowments from:					
Donations and legacies	1	73,675	5,471	79,146	80,879
Charitable activities	2	3,331	4,150	7,481	2,990
Other trading activities	3	8,216	-	8,216	8,855
Investments	4	3,606	-	3,606	3,695
Total income		<u>88,828</u>	<u>9,621</u>	<u>98,449</u>	<u>96,419</u>
Expenditure on:					
Raising funds	5	83	-	83	99
Charitable activities		93,039	4,983	98,022	86,080
Total expenditure		<u>93,122</u>	<u>4,983</u>	<u>98,105</u>	<u>86,179</u>
Net income/(expenditure) before gains and losses on investments		<u>(4,294)</u>	<u>4,638</u>	<u>344</u>	<u>10,240</u>
Net gains/(losses) on investments		5,180	-	5,180	5,474
Net income/(expenditure)		<u>886</u>	<u>4,638</u>	<u>5,524</u>	<u>15,714</u>
Transfers between Funds		-	-	-	-
Net movement in funds		<u>886</u>	<u>4,638</u>	<u>5,524</u>	<u>15,714</u>
Reconciliation of funds:					
Total funds brought forward		142,915	5,853	148,768	133,054
Total funds carried forward		<u>143,801</u>	<u>10,491</u>	<u>154,292</u>	<u>148,768</u>

Longniddry Parish Church

Balance Sheet

At 31 December 2017

		2017		2016	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		92,548		87,368
Current Assets					
Debtors	10	6,382		5,380	
Bank and cash		<u>56,951</u>		<u>59,398</u>	
		63,333		64,778	
Creditors					
Falling due within one year	11	<u>(1,589)</u>		<u>(3,378)</u>	
Net Current Assets			61,744		61,400
Net Assets			<u>154,292</u>		<u>148,768</u>
Unrestricted Funds	14				
General funds		66,070		57,058	
Designated funds		<u>77,731</u>		<u>85,857</u>	
			143,801		142,915
Restricted Funds	14		10,491		5,853
Total Charity Funds			<u>154,292</u>		<u>148,768</u>

The accounts were approved by the trustees on 20 February 2018 and signed on their behalf by:

Session Clerk

Treasurer

Longniddry Parish Church
Statement of Cash Flows

<u>Year ended 31 December 2017</u>	Note	Total Funds 2017 £	Total Funds 2016 £
Net cash used in operating activities	15	<u>(6,053)</u>	<u>11,030</u>
Cash flows from investing activities:			
Interest and dividends		3,606	3,695
Net cash provided by investing activities		<u>3,606</u>	<u>3,695</u>
Change in cash and cash equivalents in the year		<u>(2,447)</u>	<u>14,725</u>
Cash and cash equivalents brought forward		59,398	44,673
Cash and cash equivalents carried forward		<u>56,951</u>	<u>59,398</u>

Longniddry Parish Church

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment Three years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Longniddry Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Notes forming part of the financial statements
for the year ended 31 December 2017**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2017	2017	2017	2016
1 Donations and Legacies				
Gift Aided Donations	50,715	3,349	54,064	55,636
Tax Recoverable (gift aid)	12,679	902	13,581	13,909
Tax Recoverable (small donations)	2,074	-	2,074	1,270
Offerings Given Gross of Tax	1,055	-	1,055	1,370
WFO (no Gift Aid)	622	-	622	931
Ordinary Offerings	5,548	-	5,548	4,692
Special Envelope Scheme	509	-	509	757
Other Offerings and Donations	473	220	693	2,314
Contribution – the Guild	-	-	-	-
Legacies	-	1,000	1,000	-
	<u>73,675</u>	<u>5,471</u>	<u>79,146</u>	<u>80,879</u>

Income from donations and legacies was £79,146 (2016 £80,879) of which £73,675 was unrestricted (2016 £74,060) and £5,471 was restricted (2016 £6,819).

2 Charitable Activities				
Weddings & Funerals	380	-	380	500
Hospital Transport Contributions	820	-	820	1,091
Life & Work Surplus	32	-	32	29
Contributions from Film Club	258	-	258	169
Concerts and Other Events	1,841	-	1,841	1,201
Grants Received	-	4,150	4,150	-
	<u>3,331</u>	<u>4,150</u>	<u>7,481</u>	<u>2,990</u>

Income from charitable activities was £7,481 (2016 £2,990) of which £3,331 was unrestricted (2016 £2,679) and £4,150 was restricted (2016 £311).

3 Other Trading Activities				
Contributions for use of halls	8,216	-	8,216	8,855
	<u>8,216</u>	<u>-</u>	<u>8,216</u>	<u>8,855</u>

4 Investment income				
Interest Received	214	-	214	303
Dividends Received	3,392	-	3,392	3,392
	<u>3,606</u>	<u>-</u>	<u>3,606</u>	<u>3,695</u>

Total investment income was £3,606 (2016 £3,695) of which £3,606 was unrestricted (2016 £3,695) and £nil was restricted (2016 £nil).

**Notes forming part of the financial statements
for the year ended 31 December 2017**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2017	2017	2017	2016
5 Analysis of Expenditure				
Raising Funds				
Offering Envelopes	83	-	83	99
	<u>83</u>	<u>-</u>	<u>83</u>	<u>99</u>
Charitable Activities				
Ministries & Mission	47,254	-	47,254	48,296
Less: Endowment Income	(1,121)	-	(1,121)	(1,104)
Presbytery Dues	588	-	588	682
Path of Renewal Fees	800	-	800	800
Other Donations	14,650	3,374	18,024	5,380
Minister's Travel	1,097	-	1,097	1,106
Minister's Expenses	1,469	-	1,469	1,024
Pulpit Supply	220	-	220	444
Share of Costs of Family Worker	1,600	-	1,600	1,600
Pastoral Assistance	-	-	-	720
Church Cleaning	3,975	-	3,975	3,605
Church Repairs & Maintenance	2,207	-	2,207	4,372
Church Halls Redevelopment	354	-	354	-
Church Grounds Maintenance	1,435	-	1,435	891
Manse Repairs & Maintenance	208	-	208	329
Manse Gardening Costs	1,099	-	1,099	679
Cleaning Materials	317	-	317	376
Heating & Lighting	3,793	-	3,793	3,515
Insurance	1,939	-	1,939	1,763
Manse Council Tax	2,346	-	2,346	2,055
Organist Fees	1,465	-	1,465	1,050
Church Magazine	1,790	-	1,790	1,790
Prayer Diaries	-	-	-	70
Printing & Stationery	920	-	920	1,040
Sunday School & TYC	237	-	237	480
Less: Mrs Main's Bequest	(120)	-	(120)	(170)
Furniture & Equipment	933	-	933	866
Professional Costs - Singing Group	-	600	600	-
Replacement Laptop	-	-	-	479
Website Costs	-	-	-	15
Organ & Piano Maintenance	50	-	50	50
Hospital Transport Costs	-	977	977	1,317
Film Club Costs	365	-	365	265
Event Costs	1,811	-	1,811	779
Copyright Licences	616	-	616	554
Adult Education	183	-	183	356
Independent Examiner's Fee	180	-	180	60
Other Expenses	379	32	411	546
	<u>93,039</u>	<u>4,983</u>	<u>98,022</u>	<u>86,080</u>
Total	<u><u>93,122</u></u>	<u><u>4,983</u></u>	<u><u>98,105</u></u>	<u><u>86,179</u></u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £98,022 (2016 £86,080) of which £93,039 was unrestricted (2016 £80,995) and £4,983 was restricted (2016 £5,085).

**Notes forming part of the financial statements
for the year ended 31 December 2017**

6 Staff costs and numbers

Longniddry Church has no employees.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,644 and the maximum stipend (in the fifth and subsequent years of service) £32,743.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £3,822.

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

During the year a total of £26,340 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2017	1,742
Additions	-
At 31 December 2017	<u>1,742</u>
 Accumulated Depreciation	
At 1 January 2017	1,742
Charge for year	-
At 31 December 2017	<u>1,742</u>
 Net Book Value	
At 31 December 2017	<u>-</u>
At 31 December 2016	<u>-</u>

**Notes forming part of the financial statements
for the year ended 31 December 2017**

9 Investments

	2017	2016
	£	£
Market value at 31 December 2016	87,368	81,894
Purchase of investments	-	-
Unrealised gain / (loss) on investments	5,180	5,474
Market value at 31 December 2017	<u>92,548</u>	<u>87,368</u>
Investments at cost	<u>64,994</u>	<u>64,994</u>

The following investments are held:

Church of Scotland Investors Trust – Growth Fund (at valuation)	£44,579	£41,520
Church of Scotland Investors Trust – Income Fund (at valuation)	£47,969	£45,848

10 Debtors

	2017	2016
	£	£
Gift Aid Tax Refund Due	4,193	4,103
Other	2,189	1,277
	<u>6,382</u>	<u>5,380</u>

11 Creditors

	2017	2016
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	1,261	2,030
Other creditors	328	1,348
	<u>1,589</u>	<u>3,378</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	20,480	72,068	-	92,548
Current Assets	47,179	5,663	10,491	63,333
Current Liabilities	(1,589)	-	-	(1,589)
Net assets at 31 December 2017	<u>66,070</u>	<u>77,731</u>	<u>10,491</u>	<u>154,292</u>

13 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Notes forming part of the financial statements
for the year ended 31 December 2017**

14 Movements in Funds

	At 1 January 2017 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2017 £
Unrestricted funds						
General Fund	57,058	85,659	(78,768)	2,121	-	66,070
Fabric Fund	45,696	1,487	-	3,059	-	50,242
Development Fund	40,161	1,682	(14,354)	-	-	27,489
	<u>142,915</u>	<u>88,828</u>	<u>(93,122)</u>	<u>5,180</u>	<u>-</u>	<u>143,801</u>
Restricted Funds						
Home & Away Fund	5,853	4,471	(4,006)	-	-	6,318
Go For It	-	3,150	-	-	-	3,150
Hospital Transport	-	2,000	(977)	-	-	1,023
	<u>5,853</u>	<u>9,621</u>	<u>(4,983)</u>	<u>-</u>	<u>-</u>	<u>10,491</u>
Total funds	<u>148,768</u>	<u>98,449</u>	<u>(98,105)</u>	<u>5,180</u>	<u>-</u>	<u>154,292</u>

Purposes of Designated Funds

Fabric Fund: This fund is intended to meet the cost of extraordinary repairs and improvements. Normal fabric repairs and maintenance are charged to the general fund.
Development Fund: This represents monies designated to meet the cost of one or more development projects which have been approved by the Kirk Session.

Purposes of Restricted Funds

Home & Away Fund: This fund incorporates monies raised which are to be shared between "Home" projects, i.e. projects and activities to deliver facilities to support those living with dementia in our community and their carers; and "Away" projects, i.e. international health projects delivered by Christian charities.
Go For It Fund: This represents monies received from the Church of Scotland's "Go For It Fund" to develop and run "The Heart & Soul Swing Band Community Gospel Choir Project".
Hospital Transport Fund: This fund holds monies which have been donated to Longniddry Church specifically to meet the cost of operating the Hospital Transport Scheme.

15 Reconciliation of net movement in funds to net cash flow from operating activities

	2017 £	2016 £
Net movement in funds	5,524	15,714
Deduct investment income	(3,606)	(3,695)
Deduct gains/ add back losses on investments	(5,180)	(5,474)
Decrease (Increase) in debtors	(1,002)	1,929
Increase (Decrease) in creditors	<u>(1,789)</u>	<u>2,556</u>
Net cash used in operating activities	<u>(6,053)</u>	<u>11,030</u>

**Notes forming part of the financial statements
for the year ended 31 December 2017**

16 Collections for Third Parties		2017	2016
		£	£
Christian Aid Committee	Note 1	8,731	8,529
Church of Scotland World Mission – Solar panels for medical centre in Sindh Province Pakistan		1,083	-
Church of Scotland – St Andrews Church/ StARS Refugee Project, Cairo		-	1,452
Church of Scotland HIV Programme		376	537
Bethany Christian Trust		95	107
Homestart East Lothian		814	-
EMMS International		-	446
Richmond’s Hope		-	446
Muirfield Riding Therapy		410	430
Preston Lodge High School Music Department		-	105
Ladies Fashion Show:			
Muirfield Riding Therapy		231	-
John Bellany Day Centre		231	-
Nativity Set Festival:			
Embrace the Middle East		423	-
Second Saturday Coffee Mornings:			
Beach Wheelchairs		289	-
Carers of East Lothian		289	-
John Bellany Day Centre		-	300
East Lothian Special Needs Playscheme		-	250
Parkinsons East Lothian Support Group		-	150
Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 1	450	400
Crossreach	Note 1	-	100
Salvation Army	Note 1	-	100
Other donations in total	Note 1	250	-
		13,672	13,352

Note 1 – These amounts were raised outwith the direct control of the trustees of Longniddry Parish Church however have been included for information.