

**The Church of Scotland**  
**Longniddry Parish Church**

**ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2018**

**Congregation No: 030215**

**Scottish Charity No: SC016556**

# **Longniddry Parish Church**

## **Trustees' Report**

### **Year ended 31 December 2018**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. 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 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 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 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. This service normally attracts some 20 worshippers – a substantial number of whom are not Longniddry Church members.

Our monthly Film Club continues to attract roughly 30 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 over 50 people, and we have books for sale. Again, a relatively high percentage of these attendees are not Church members, which is pleasing.

# **Longniddry Parish Church**

## **Trustees' Report**

### **Year ended 31 December 2018 (contd)**

We used some of the money in our Development Fund to remodel some rooms in our halls. We combined two smaller rooms into one larger one (as larger rooms are more often needed by the community). We designed this space, and improvements to our other rooms, to be suitable for a wide variety of needs including those with dementia. The new space has already, amongst other things, hosted a wonderful display about the members of our community who died in the First World War.

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 invited several young people to share their views on Church with the Kirk Session in early summer 2018.

We continue our strong 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 continue our joint evening Communion services with three other local Churches. We have given financial support (£8,000) to the Newbattle Cornerstone project in Midlothian, to help them remodel their Church and improve provision of many services they provide to their local community (amongst the most deprived in Scotland).

## **Financial Review**

Total income of £91,382 was £7,067 lower than the £98,449 recorded in 2017, primarily because 2017 income included 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 25 via freewill envelopes. Our premises continue to be well used throughout each week by a wide range of community organisations, as reflected in the £7,913 of income generated from the use of premises in 2018.

The majority of expenditure relates to Ministry and Mission payments which totalled £47,676 in 2018. 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 £32,445 were made from the Development Fund, comprising £23,205 for the improvements to the church halls, £1,240 for a new church noticeboard and £8,000 to the Newbattle Cornerstone project. The work done in the church halls is intended to strengthen their suitability as a community resource for projects such as those for Inclusion and Isolation, Disability and Autistic Groups. The noticeboard was constructed by the Grassmarket Project in Edinburgh, an organisation whose work the Kirk Session has been keen to support.

As at the year end, the Home & Away Fund held monies principally for the "Home" project, which is to deliver facilities to support those living with dementia in our community and their carers. One third of the "Away" monies were remitted to the Christian health charity, EMMS International for its Christmas Appeal, and the remaining two thirds will be distributed in early 2019.

# **Longniddry Parish Church**

## **Trustees' Report**

### **Year ended 31 December 2018 (contd)**

During 2018, our grant of £3,150 which was received in 2017 from the Church of Scotland's "Go For It Fund" to develop and run "The Heart & Soul Swing Band Community Gospel Choir Project" was substantially spent, culminating in the launch of the Community Gospel Choir programme in November.

### **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 31/12/18 - £43,006) and the Church of Scotland Investors Trust Income Fund (value at 31/12/18 - £46,118). Together, the investments reduced in value by £3,424. However, 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.

At the year end the Church held unrestricted funds of £112,309 of which £50,182 had been designated for the Fabric Fund. The remaining balance of £62,127 represents approximately nine months expenditure. £7,798 of restricted funds were held, these being for the Home & Away project and "Go For It".

### **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.

**Longniddry Parish Church**  
**Trustees' Report**  
**Year ended 31 December 2018 (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	Bruce Lewis
Sheena Addison	Jennifer Lucietti (ordained 10 February 2019)
Douglas Clarke	Jean McCormick
June Condie	Hamish McGregor
James Couper	Christine McVey
Ian Coutts	Abigail Morrison
Norah Coutts	David Munro (ordained 10 February 2019)
Frances Cunningham	Sheena Munro
Robin Cuthbertson	Blythe Peart
Derek Easton	John Reeks
Beth Elliott	Kerry Reilly
Frank Elliott	James Reilly
John Ellis	Tom Shearer
Andrew Ferguson	Charles Simpson
Robbie George	Gordon Smillie
Bill Hall	Ros Stewart
Pat Hardy	John Thomson
Peter Helmn	Vi Wardrop
Linda Hume	Stephen Welch
Jim Jamieson	Mhairi Wilson (until 29 August 2018)
Sheila Jamieson	Michael Wood
Alastair Kirkpatrick	Peter Wood
Alison Leakey	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 2018 (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**

**26 February 2019**

**Longniddry Parish Church**  
**Independent Examiner's Report to the Trustees of Longniddry Parish Church**  
**Year ended 31 December 2018**

I report on the accounts of the charity for the year ended 31 December 2018 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 2019

# Longniddry Parish Church

## Statement of Financial Activities

### Year ended 31 December 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
<b>Income and endowments from:</b>					
Donations and legacies	1	72,884	4,049	<b>76,933</b>	79,146
Charitable activities	2	2,958	-	<b>2,958</b>	7,481
Other trading activities	3	7,913	-	<b>7,913</b>	8,216
Investments	4	3,578	-	<b>3,578</b>	3,606
<b>Total income</b>		<u>87,333</u>	<u>4,049</u>	<u><b>91,382</b></u>	<u>98,449</u>
<b>Expenditure on:</b>					
Raising funds	5	140	-	<b>140</b>	83
Charitable activities		115,114	6,889	<b>122,003</b>	98,022
<b>Total expenditure</b>		<u>115,254</u>	<u>6,889</u>	<u><b>122,143</b></u>	<u>98,105</u>
<b>Net income/(expenditure) before gains and losses on investments</b>		<u>(27,921)</u>	<u>(2,840)</u>	<u><b>(30,761)</b></u>	<u>344</u>
Net gains/(losses) on investments		(3,424)	-	<b>(3,424)</b>	5,180
<b>Net income/(expenditure)</b>		<u>(31,345)</u>	<u>(2,840)</u>	<u><b>(34,185)</b></u>	<u>5,524</u>
Transfers between Funds		(147)	147	-	-
<b>Net movement in funds</b>		<u>(31,492)</u>	<u>(2,693)</u>	<u><b>(34,185)</b></u>	<u>5,524</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		143,801	10,491	<b>154,292</b>	148,768
<u>Total funds carried forward</u>		<u>112,309</u>	<u>7,798</u>	<u><b>120,107</b></u>	<u>154,292</u>

# Longniddry Parish Church

## Balance Sheet

At 31 December 2018

		2018		2017	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	8		-		-
Investments	9		89,124		92,548
<b>Current Assets</b>					
Debtors	10	7,234		6,382	
Bank and cash		<u>30,893</u>		<u>56,951</u>	
		38,127		63,333	
<b>Creditors</b>					
Falling due within one year	11	<u>(7,144)</u>		<u>(1,589)</u>	
<b>Net Current Assets</b>			30,983		61,744
<b>Net Assets</b>			<u>120,107</u>		<u>154,292</u>
<b>Unrestricted Funds</b>	14				
General funds		62,127		66,070	
Designated funds		<u>50,182</u>		<u>77,731</u>	
			112,309		143,801
<b>Restricted Funds</b>	14		7,798		10,491
<b>Total Charity Funds</b>			<u>120,107</u>		<u>154,292</u>

The accounts were approved by the trustees on 26 February 2019 and signed on their behalf by:

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Session Clerk

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Treasurer

**Longniddry Parish Church**  
**Statement of Cash Flows**

<b><u>Year ended 31 December 2018</u></b>	<b>Note</b>	<b>Total Funds 2018 £</b>	<b>Total Funds 2017 £</b>
<b>Net cash used in operating activities</b>	15	<u>(29,636)</u>	<u>(6,053)</u>
<b>Cash flows from investing activities:</b>			
Interest and dividends		3,578	3,606
<b>Net cash provided by investing activities</b>		<u>3,578</u>	<u>3,606</u>
<b>Change in cash and cash equivalents in the year</b>		<u>(26,058)</u>	<u>(2,447)</u>
Cash and cash equivalents brought forward		56,951	59,398
<b>Cash and cash equivalents carried forward</b>		<u>30,893</u>	<u>56,951</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 2018**

	<b>Unrestricted</b>	<b>Restricted</b>		
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>
<b>1 Donations and Legacies</b>				
Gift Aided Donations	50,546	2,727	<b>53,273</b>	54,064
Tax Recoverable (gift aid)	12,636	682	<b>13,318</b>	13,581
Tax Recoverable (small donations)	1,650	-	<b>1,650</b>	2,074
Offerings Given Gross of Tax	1,035	-	<b>1,035</b>	1,055
WFO (no Gift Aid)	490	-	<b>490</b>	622
Ordinary Offerings	5,472	-	<b>5,472</b>	5,548
Special Envelope Scheme	595	-	<b>595</b>	509
Other Offerings and Donations	460	640	<b>1,100</b>	693
Legacies	-	-	-	1,000
	<u>72,884</u>	<u>4,049</u>	<u><b>76,933</b></u>	<u>79,146</u>

Income from donations and legacies was £76,933 (2017 £79,146) of which £72,884 was unrestricted (2017 £73,675) and £4,049 was restricted (2017 £5,471).

<b>2 Charitable Activities</b>				
Weddings & Funerals	300	-	<b>300</b>	380
Hospital Transport Contributions	505	-	<b>505</b>	820
Life & Work Surplus	32	-	<b>32</b>	32
Contributions from Film Club	119	-	<b>119</b>	258
Concerts and Other Events	652	-	<b>652</b>	1,841
Administrative Assistant Salary	1,350	-	<b>1,350</b>	
Grants Received	-	-	-	4,150
	<u>2,958</u>	<u>-</u>	<u><b>2,958</b></u>	<u>7,481</u>

Income from charitable activities was £2,958 (2017 £7,481) of which £2,958 was unrestricted (2017 £3,331) and £nil was restricted (2017 £4,150).

<b>3 Other Trading Activities</b>				
Contributions for use of halls	7,913	-	<b>7,913</b>	8,216
	<u>7,913</u>	<u>-</u>	<u><b>7,913</b></u>	<u>8,216</u>

<b>4 Investment income</b>				
Interest Received	164	-	<b>164</b>	214
Dividends Received	3,414	-	<b>3,414</b>	3,392
	<u>3,578</u>	<u>-</u>	<u><b>3,578</b></u>	<u>3,606</u>

Total investment income was £3,578 (2017 £3,606) of which £3,578 was unrestricted (2017 £3,606) and £nil was restricted (2017 £nil).

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Total	Total
	2018	2018	2018	2017
<b>5 Analysis of Expenditure</b>				
Raising Funds				
Offering Envelopes	140	-	140	83
	<u>140</u>	<u>-</u>	<u>140</u>	<u>83</u>
Charitable Activities				
Ministries & Mission	47,676	-	47,676	47,254
Less: Endowment Income	(1,116)	-	(1,116)	(1,121)
Presbytery Dues	611	-	611	588
Path of Renewal Fees	800	-	800	800
Other Donations	8,250	1,155	9,405	18,024
Minister's Travel	1,354	-	1,354	1,097
Minister's Expenses	1,162	-	1,162	1,469
Pulpit Supply	552	-	552	220
Share of Costs of Family Worker	1,600	-	1,600	1,600
Administrative Assistant Salary	1,350	-	1,350	-
Church Cleaning	4,558	-	4,558	3,975
Church Repairs & Maintenance	3,548	-	3,548	2,207
Church Halls Redevelopment	23,205	-	23,205	354
Church Noticeboard	1,240	-	1,240	-
Church Grounds Maintenance	1,450	-	1,450	1,435
Manse Repairs & Maintenance	194	-	194	208
Manse Gardening Costs	464	-	464	1,099
Cleaning Materials	276	-	276	317
Heating & Lighting	2,959	-	2,959	3,793
Insurance	1,947	-	1,947	1,939
Manse Council Tax	2,434	-	2,434	2,346
Organist Fees	1,520	-	1,520	1,465
Church Magazine	1,790	-	1,790	1,790
Printing & Stationery	1,642	-	1,642	920
Sunday School & TYC	63	-	63	237
Less: Mrs Main's Bequest	(80)	-	(80)	(120)
Furniture & Equipment	671	-	671	933
Photocopier	1,794	-	1,794	-
Professional Costs - Singing Group	-	927	927	600
Sporting Memories	-	700	700	-
Professional Costs Community Choir	-	2,800	2,800	-
Website Costs	86	-	86	-
Organ & Piano Maintenance	64	-	64	50
Hospital Transport Costs	-	1,170	1,170	977
Film Club Costs	330	-	330	365
Event Costs	916	-	916	1,811
Copyright Licences	603	-	603	616
Adult Education	62	-	62	183
World War 1 Memorial	400	-	400	-
World War 1 Research Costs	252	-	252	-
Independent Examiner's Fee	120	-	120	180
Other Expenses	367	137	504	411
	<u>115,114</u>	<u>6,889</u>	<u>122,003</u>	<u>98,022</u>
<b>Total</b>	<u>115,254</u>	<u>6,889</u>	<u>122,143</u>	<u>98,105</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 £122,003 (2017 £98,022) of which £115,114 was unrestricted (2017 £93,039) and £6,889 was restricted (2017 £4,983).

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

**6 Staff costs and numbers**

Longniddry Church has employed an Administrative Assistant for four hours per week from 1 April 2018, wholly funded by the Ministries Council of the Church of Scotland. The total salary paid during 2018 was £1,350.

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 £27,044 and the maximum stipend (in the fifth and subsequent years of service) £33,234.

**7 Trustee Remuneration and Related Party Transactions**

During the year one trustee received reimbursement of expenses incurred totalling £4,342.

Payments made during the year to persons related to trustees were as follows:

- £1,350 salary to the Administrative Assistant; and
- £300 for gardening work.

These transactions were reported to, and approved by, the Kirk Session.

Other than the above transactions, 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 £23,270 was donated to the congregation by trustees.

**8 Tangible Fixed Assets**

	<b>Equipment £</b>
<b>Cost</b>	
At 1 January 2018	1,742
Additions	-
At 31 December 2018	<u>1,742</u>
<b>Accumulated Depreciation</b>	
At 1 January 2018	1,742
Charge for year	-
At 31 December 2018	<u>1,742</u>
<b>Net Book Value</b>	
At 31 December 2018	<u>-</u>
At 31 December 2017	<u>-</u>

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

**9 Investments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Market value at 31 December 2017	92,548	87,368
Purchase of investments	-	-
Unrealised (loss) / gain on investments	(3,424)	5,180
Market value at 31 December 2018	<u>89,124</u>	<u>92,548</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)	£43,006	£44,579
Church of Scotland Investors Trust – Income Fund (at valuation)	£46,118	£47,969

**10 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Due	4,079	4,193
Other	3,155	2,189
	<u>7,234</u>	<u>6,382</u>

**11 Creditors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	2,287	1,261
Other creditors	4,857	328
	<u>7,144</u>	<u>1,589</u>

**12 Analysis of Net Assets Among Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	46,118	43,006	-	<b>89,124</b>
Current Assets	23,153	7,176	7,798	<b>38,127</b>
Current Liabilities	(7,144)	-	-	<b>(7,144)</b>
<b>Net assets at 31 December 2018</b>	<u>62,127</u>	<u>50,182</u>	<u>7,798</u>	<u><b>120,107</b></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 2018**

**14 Movements in Funds**

	At 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2018 £
<b>Unrestricted funds</b>						
General Fund	66,070	84,715	(82,809)	(1,851)	(3,998)	<b>62,127</b>
Fabric Fund	50,242	1,513	-	(1,573)	-	<b>50,182</b>
Development Fund	27,489	1,105	(32,445)	-	3,851	-
	<b>143,801</b>	<b>87,333</b>	<b>(115,254)</b>	<b>(3,424)</b>	<b>(147)</b>	<b>112,309</b>
<b>Restricted Funds</b>						
Home & Away Fund	6,318	4,049	(2,782)	-	-	<b>7,585</b>
Go For It	3,150	-	(2,937)	-	-	<b>213</b>
Hospital Transport	1,023	-	(1,170)	-	147	-
	<b>10,491</b>	<b>4,049</b>	<b>(6,889)</b>	<b>-</b>	<b>147</b>	<b>7,798</b>
<b>Total funds</b>	<b>154,292</b>	<b>91,382</b>	<b>(122,143)</b>	<b>(3,424)</b>	<b>-</b>	<b>120,107</b>

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 held monies which were 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**

	2018 £	2017 £
Net movement in funds	(34,185)	5,524
Deduct investment income	(3,578)	(3,606)
Deduct gains/ add back losses on investments	3,424	(5,180)
Decrease (Increase) in debtors	(852)	(1,002)
Increase (Decrease) in creditors	5,555	(1,789)
<b>Net cash used in operating activities</b>	<b>(29,636)</b>	<b>(6,053)</b>

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

16 Collections for Third Parties		2018	2017
		£	£
Christian Aid Committee	Note 1	7,753	8,731
Christian Aid – Rohingya Muslim Community		1,044	-
Church of Scotland World Mission – Solar panels for medical centre in Sindh Province Pakistan		-	1,083
Church of Scotland HIV Programme		398	376
Bethany Christian Trust		125	95
Homestart East Lothian		-	814
Grassmarket Community Project (for Zambia)		825	-
Muirfield Riding Therapy		265	410
Preston Lodge High School Music Department		61	-
Ladies Fashion Show:			
Muirfield Riding Therapy		-	231
John Bellany Day Centre		-	231
Nativity Set Festival:			
Embrace the Middle East		-	423
Second Saturday Coffee Mornings:			
Leuchie House		282	-
Richmond’s Hope		282	-
Beyond Boundaries		282	-
Beach Wheelchairs		-	289
Carers of East Lothian		-	289
Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 1	200	450
Other donations in total	Note 1	275	250
		11,792	13,672

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