

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2019

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2019

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2019. 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. Other regular religious activities connected to the Church are the Guild, 'Wednesday 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', and a monthly Film Club.

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 clubs, slimming group and the S.W.I. On a less frequent basis various other village organisation meetings.

Achievements and Performance

We believe our Church is 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 'Wednesday Thoughts' and Communion is attended by a handful of people (not all Church members), but is greatly appreciated – many of those who come along do not come to Sunday morning services. On the longest night of the year we hold a special 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.

All our groups attract between 6 and 30 people regularly (50 at the Second Saturday Coffee Mornings), including many non-Church members, which supports our claim to be for the village, not just Church members.

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 25 people. 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.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2019 (contd)

We continue to run Christian study groups during the year. Our Lent study group in 2019 explored our faith through the film *The Greatest Showman* and our Morning Theology Club explored science, theology and faith and “Countered Pharaoh Today” with two DVD-based courses. We also started two more Path of Renewal groups which look at what discipleship means for Longniddry Church in the 21st century.

Financial Review

Total income of £92,977 was £1,595 higher than the £91,382 recorded in 2018, primarily reflecting increased donations. 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 £7,883 of income generated from the use of premises in 2019.

The majority of expenditure relates to Ministry and Mission payments which totalled £48,187 in 2019. 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. In 2019 £1,650 was charged to the Fabric Fund, representing work to improve the acoustics in the halls following the redevelopment work undertaken in 2018.

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. During 2019 “Home” funds of £1,165 were spent on the popular Singing Group and the Sporting Memories group and £2,310 of “Away” funds were remitted to the Church of Scotland World Mission on support of their Coimbatore HIV Project in India.

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 31/12/19 - £48,775) and the Church of Scotland Investors Trust Income Fund (value at 31/12/19 - £48,200). Together, the investments increased in value by £7,851. Both continue to yield excellent returns.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2019 (contd)

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 £124,379 of which £55,846 had been designated for the Fabric Fund. The remaining balance of £68,533 represents approximately ten months expenditure. £7,756 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 several workgroups. There were some changes to the work groups this year and the new groups (established in autumn 2019) are:

Communications Workgroup (dealing with directing all aspects of communication with the congregation and parish – written, website, social media)

Community Workgroup (dealing with identification and provision of pastoral needs within the Parish, providing welcome and hospitality and exploring other ways of engaging with and supporting our community)

Discipleship Workgroup (dealing with all aspects of religious education for all age groups in the Church and developing discipleship in the Church)

Finance and Fabric Workgroup (dealing with all Church financial affairs including Stewardship, and maintenance of Church, Halls and Grounds, and Manse)

Peace & Justice Workgroup (dealing with the Christian response to issues of local, national and international concern)

Safeguarding Committee (dealing with development and maintenance of a safe and nurturing environment within the Church for children, young people and adults).

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2019 (contd)**

We also have several temporary work groups looking at specific areas. In 2019 these work groups were:

Audio-visual Workgroup (making recommendations to the Session on future audio-visual and communications technology required)

Rev Graham Black memorial Workgroup (dealing with recommending and installing an appropriate memorial to our previous Minister)

Eco-Congregation Workgroup (dealing with how to improve the “green-ness” of the Church and the congregation. This group will continue in 2020)

New Housing Workgroup (dealing with how to reach out to the folk moving into the new housing being built in the village and engage the new villagers in the life of the village and Church. This group will continue in 2020).

These workgroups meet approximately three 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 (until 23 December 2019)
Peter Helmn	Vi Wardrop
Linda Hume	Stephen Welch
Jim Jamieson	Michael Wood
Sheila Jamieson	Peter Wood
Alastair Kirkpatrick	David Wyllie
Alison Leakey	

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 2019 (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**

16th February 2020

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2019

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 8 to 16.

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

Longniddry Parish Church

Statement of Financial Activities

<u>Year ended 31 December 2019</u>	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
Income and endowments from:							
Donations and legacies	1	75,039	3,433	78,472	72,884	4,049	76,933
Charitable activities	2	3,052	-	3,052	2,958	-	2,958
Other trading activities	3	7,883	-	7,883	7,913	-	7,913
Investments	4	3,570	-	3,570	3,578	-	3,578
Total income		89,544	3,433	92,977	87,333	4,049	91,382
Expenditure on:							
Raising funds	5	75	-	75	140	-	140
Charitable activities		85,250	3,475	88,725	115,114	6,889	122,003
Total expenditure		85,325	3,475	88,800	115,254	6,889	122,143
Net income/(expenditure) before gains and losses on investments		4,219	(42)	4,177	(27,921)	(2,840)	(30,761)
Net gains/(losses) on investments		7,851	-	7,851	(3,424)	-	(3,424)
Net income/(expenditure)		12,070	(42)	12,028	(31,345)	(2,840)	(34,185)
Transfers between Funds		-	-	-	(147)	147	-
Net movement in funds		12,070	(42)	12,028	(31,492)	(2,693)	(34,185)
Reconciliation of funds:							
Total funds brought forward		112,309	7,798	120,107	143,801	10,491	154,292
<u>Total funds carried forward</u>		<u>124,379</u>	<u>7,756</u>	132,135	<u>112,309</u>	<u>7,798</u>	120,107

Longniddry Parish Church

Balance Sheet

At 31 December 2019

		2019		2018	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		96,975		89,124
Current Assets					
Debtors	10	6,184		7,234	
Bank and cash		<u>33,821</u>		<u>30,893</u>	
		40,005		38,127	
Creditors					
Falling due within one year	11	<u>(4,845)</u>		<u>(7,144)</u>	
Net Current Assets			35,160		30,983
Net Assets			<u>132,135</u>		<u>120,107</u>
Unrestricted Funds	14				
General funds		68,533		62,127	
Designated funds		<u>55,846</u>		<u>50,182</u>	
			124,379		112,309
Restricted Funds	14		7,756		7,798
Total Charity Funds			<u>132,135</u>		<u>120,107</u>

The accounts were approved by the trustees on 16th February 2020 and signed on their behalf by:

Session Clerk

Treasurer

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 2019**

<u>Year ended 31 December 2019</u>	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
1 Donations and Legacies							
Gift Aided Donations		50,630	2,609	53,239	50,546	2,727	53,273
Tax Recovered: Gift Aid		12,657	652	13,309	12,636	682	13,318
Tax Recovered: Other		1,666	-	1,666	1,650	-	1,650
Offerings Given Gross of Tax		1,020	-	1,020	1,035	-	1,035
WFO (no Gift Aid)		373	-	373	490	-	490
Ordinary Offerings		6,148	-	6,148	5,472	-	5,472
Special Envelope Scheme		494	-	494	595	-	595
Other Offerings and Donations		2,051	172	2,223	460	640	1,100
Legacies		-	-	-	-	-	-
		75,039	3,433	78,472	72,884	4,049	76,933
2 Charitable Activities							
Weddings & Funerals		542	-	542	300	-	300
Hospital Transport		440	-	440	505	-	505
Life & Work Surplus		34	-	34	32	-	32
Contributions from Film Club		136	-	136	119	-	119
Concerts and Other Events		100	-	100	652	-	652
Administrative Funding		1,800	-	1,800	1,350	-	1,350
		3,052	-	3,052	2,958	-	2,958
3 Other Trading Activities							
Rent Received		7,883	-	7,883	7,913	-	7,913
		7,883	-	7,883	7,913	-	7,913
4 Investment Income							
Interest Received		156	-	156	164	-	164
Dividends received		3,414	-	3,414	3,414	-	3,414
		3,570	-	3,570	3,578	-	3,578

**Notes forming part of the financial statements
for the year ended 31 December 2019**

<u>Year ended 31 December 2019</u>	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
5 Analysis of Expenditure							
<u>Raising Funds</u>							
Offering Envelopes		75	-	75	140	-	140
		<u>75</u>	<u>-</u>	<u>75</u>	<u>140</u>	<u>-</u>	<u>140</u>
<u>Charitable Activities</u>							
Ministries & Mission		48,187	-	48,187	47,676	-	47,676
Less: Endowment Income		(1,139)	-	(1,139)	(1,116)	-	(1,116)
Presbytery Dues		681	-	681	611	-	611
Path of Renewal Fees		-	-	-	800	-	800
Other Donations		750	2,310	3,060	8,250	1,155	9,405
Minister's Travel		768	-	768	1,354	-	1,354
Minister's Expenses		1,225	-	1,225	1,162	-	1,162
Pulpit Supply		456	-	456	552	-	552
Family Worker		1,600	-	1,600	1,600	-	1,600
Administrative Assistance		1,800	-	1,800	1,350	-	1,350
Church Cleaning		4,830	-	4,830	4,558	-	4,558
Church Maintenance		4,612	-	4,612	3,548	-	3,548
Halls Acoustic Work		1,650	-	1,650	-	-	-
Church Halls Redevelopment		-	-	-	23,205	-	23,205
Church Noticeboard		-	-	-	1,240	-	1,240
Church Grounds Maintenance		1,202	-	1,202	1,450	-	1,450
Manse Maintenance		219	-	219	194	-	194
Manse Gardening Costs		891	-	891	464	-	464
Cleaning Materials		253	-	253	276	-	276
Heating & Lighting		4,055	-	4,055	2,959	-	2,959
Insurance		1,998	-	1,998	1,947	-	1,947
Manse Council Tax		2,529	-	2,529	2,434	-	2,434
Organist Fees		1,680	-	1,680	1,520	-	1,520
Church Magazine		1,990	-	1,990	1,790	-	1,790
Printing & Stationery		953	-	953	1,642	-	1,642
Sunday School & TYC		30	-	30	63	-	63
Less: Mrs Main's Bequest		(80)	-	(80)	(80)	-	(80)
Furniture & Equipment		1,203	-	1,203	671	-	671
Photocopier		-	-	-	1,794	-	1,794
Singing Group		-	805	805	-	927	927
Sporting Memories		-	360	360	-	700	700
Community Choir		-	-	-	-	2,800	2,800
Outreach Costs		500	-	500	-	-	-
Website Costs		110	-	110	86	-	86
Organ & Piano Maintenance		201	-	201	64	-	64
Hospital Transport Costs		640	-	640	-	1,170	1,170
Film Club Costs		115	-	115	330	-	330
Event Costs		115	-	115	916	-	916
Copyright Licences		558	-	558	603	-	603
Adult Education		277	-	277	62	-	62
World War 1 Memorial		-	-	-	400	-	400
World War 1 Research Costs		-	-	-	252	-	252
Independent Examiner's Fee		120	-	120	120	-	120
Other Expenses		271	-	271	367	137	504
		<u>85,250</u>	<u>3,475</u>	<u>88,725</u>	<u>115,114</u>	<u>6,889</u>	<u>122,003</u>
TOTAL		<u>85,325</u>	<u>3,475</u>	<u>88,800</u>	<u>115,254</u>	<u>6,889</u>	<u>122,143</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.

**Notes forming part of the financial statements
for the year ended 31 December 2019**

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 2019 was £1,800 (2018 – £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 £27,585 and the maximum stipend (in the fifth and subsequent years of service) £33,899.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £3,707.

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

- £1,800 salary to the Administrative Assistant; and
- £652 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 £27,098 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2018 & 2019	1,742
Additions	-
At 31 December 2018 & 2019	<u>1,742</u>
Accumulated Depreciation	
At 1 January 2018 & 2019	1,742
Charge for year	-
At 31 December 2018 & 2019	<u>1,742</u>
Net Book Value	
At 31 December 2018 & 2019	<u><u>-</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2019**

9 Investments

	2019	2018
	£	£
Market value at 31 December 2018	89,124	92,548
Purchase of investments	-	-
Unrealised (loss) / gain on investments	7,851	(3,424)
Market value at 31 December 2019	<u>96,975</u>	<u>89,124</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)	£48,775	£43,006
Church of Scotland Investors Trust – Income Fund (at valuation)	£48,200	£46,118

10 Debtors

	2019	2018
	£	£
Gift Aid Tax Refund Due	3,884	4,079
Other	2,300	3,155
	<u>6,184</u>	<u>7,234</u>

11 Creditors

	2019	2018
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	2,358	2,287
Other creditors	2,487	4,857
	<u>4,845</u>	<u>7,144</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	48,200	48,775	-	96,975
Current Assets	25,178	7,071	7,756	40,005
Current Liabilities	(4,845)	-	-	(4,845)
Net assets at 31 December 2019	<u>68,533</u>	<u>55,846</u>	<u>7,756</u>	<u>132,135</u>
	General	Designated	Restricted	Total
	£	£	£	£
Investments	46,118	43,006	-	89,124
Current Assets	23,153	7,176	7,798	38,127
Current Liabilities	(7,144)	-	-	(7,144)
Net assets at 31 December 2018	<u>62,127</u>	<u>50,182</u>	<u>7,798</u>	<u>120,107</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 2019**

14 Movements in Funds

	At 1 January 2019 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2019 £
Unrestricted funds						
General Fund	62,127	87,999	(83,675)	2,082	-	68,533
Fabric Fund	50,182	1,545	(1,650)	5,769		55,846
	112,309	89,544	(85,325)	7,851	-	124,379
Restricted Funds						
Home & Away Fund	7,585	3,433	(3,475)	-	-	7,543
Go For It	213	-	-	-	-	213
	7,798	3,433	(3,475)	-	-	7,756
Total funds	120,107	92,977	(88,800)	7,851	-	132,135
	At 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2018 £
Unrestricted funds						
General Fund	66,070	84,715	(82,809)	(1,851)	(3,998)	62,127
Fabric Fund	50,242	1,513	-	(1,573)	-	50,182
Development Fund	27,489	1,105	(32,445)	-	3,851	-
	143,801	87,333	(115,254)	(3,424)	(147)	112,309
Restricted Funds						
Home & Away Fund	6,318	4,049	(2,782)	-	-	7,585
Go For It	3,150	-	(2,937)	-	-	213
Hospital Transport	1,023	-	(1,170)	-	147	-
	10,491	4,049	(6,889)	-	147	7,798
Total funds	154,292	91,382	(122,143)	(3,424)	-	120,107

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 represented monies designated to meet the cost of one or more development projects which have been approved by the Kirk Session. The fund was fully utilised in 2018.

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, which was fully utilised in 2018, held monies which were donated to Longniddry Church specifically to meet the cost of operating the Hospital Transport Scheme.

**Notes forming part of the financial statements
for the year ended 31 December 2019**

15 Collections for Third Parties		2019	2018
		£	£
Christian Aid Committee	Note 1	7,877	7,753
Christian Aid – Growing Sustainable Businesses – Zambia		1,294	-
Christian Aid – Rohingya Muslim Community		-	1,044
Crossreach – Heart for Art		810	-
Church of Scotland HIV Programme		401	398
Bethany Christian Trust		132	125
Grassmarket Community Project		100	825
Muirfield Riding Therapy		671	265
Preston Lodge High School Music Department		-	61
 Second Saturday Coffee Mornings:			
Upmo (Upward Mobility)		682	-
Leuchie House		-	282
Richmond’s Hope		-	282
Beyond Boundaries		-	282
 Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 1	300	200
Other donations in total	Note 1	300	275
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		12,567	11,792
		<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>

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