

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. 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.

To fulfil these objectives Longniddry Church holds regular Sunday worship services as well as several special services throughout the year. The Church also holds other religious activities such as bible studies, theology discussions and prayer groups.

In addition, the Church is deeply involved in village life and, under normal circumstances, runs several activities to provide social gatherings, transport to hospital, singing activities and groups like Sporting Memories. The Church halls are usually well used for a children's Playgroup, bridge clubs, slimming groups and the SWI.

Achievements and Performance

The first quarter of 2020 was much like the first quarter of any year. We held weekly services in the Church each Sunday, celebrated Communion on the first Sunday of March, held our Prayer group meetings, produced our prayer diary, sold Fairtrade goods after Sunday services and decorated our Church with flowers each week. We began our year of Mark, where we studied the Gospel of Mark over the whole year. In the first three months of 2020 this involved a reading of the gospel in Church at each Sunday service followed by a sermon about the reading. We also launched the Shall We Pray prayer app. This app provides short prayers for anyone to use when they need to help others pray.

We continued our work with our local community, helping the people to meet together and enjoy fellowship by running our very successful Sporting Memories, singing groups and Wednesday Club each week, and having our 2nd Saturday coffee mornings each month in the Church halls. We also supported the village by taking folk to hospital with our hospital transport scheme. We produced and delivered to every home in the village our monthly magazine full of useful information. Our halls thronged with bridge club meetings, Playgroup most mornings, Gospel Choir each week and Guild meetings, to name but a few.

And then COVID-19 hit. The Church building, including the halls, closed (at very short notice) from the end of March until late August. However, it is fair to say that Longniddry Church rose magnificently to the challenge. Despite all the restrictions of various lock downs and tier systems we continued to provide opportunities for worship, and we continued to help our local community.

From the Sunday before lockdown, and through to the present time, a four-page worship supplement, *The Sunday Focus*, has been made available in paper and electronic formats to help members and friends to keep in touch with service content, week by week. In addition, CD recordings of the week's Bible reading, sermon and prayer were distributed to those who wished to receive them. From Palm Sunday (the first Sunday in April)

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2020 (contd)

we began our weekly services using the Zoom application. And from late summer we also provided the services on YouTube. We have learnt an enormous amount as we have gone through the year. But since Palm Sunday we have provided a live online service via Zoom almost every Sunday. On Good Friday, a planned service featuring the Heart & Soul Swing Band had to be cancelled, though local band members and a range of readers managed to create an audio recording in time for Holy Week. This was made available over the internet and appreciated by those who listened from home. On several other occasions we made available, via the internet, very well-produced recorded services (Remembrance is an excellent example). We used Zoom breakout rooms to continue to offer the chance for congregational members to meet together and chat after services. More people regularly attend these services than attended the usual ones in Church. Not all congregational members can, or wish, to use Zoom and the Sunday Focus helps meet their needs.

When the Church was able to open for worship again, in late August, we did so. This involved a great deal of effort by our Fabric Convener and others to get the building ready and the relevant processes in place. We began a weekly time for prayer and contemplation, which has been well received. We hope to continue this once the pandemic has been controlled. We restarted Sunday services, for limited numbers of folk with appropriate social distancing and hygiene measures in place. No singing was allowed which many people sorely missed. However, in 2021 we will use recordings of members of the congregation singing to enhance our Zoom services. Services in Church had to stop again at the very end of the year. But the Zoom services continued unabated. Again, we hope to continue to provide livestream services once things have returned more to normal. Our one regret is that we did not find a suitable way to celebrate communion online but the Minister is planning to try an approach in early 2021.

We ran our usual Lent study group, this year studying the film *Chocolat*, during Holy Week. These Lent studies were made possible through the kind involvement of Sanctus Media. By learning the basics of small-group activity via Zoom, we were then able to branch out on our own forming, not one, but three Bible study groups which have worked their way through the books of Mark, Job and, most recently, Genesis.

We involved more elders in the preparation and delivery of services too. And one of our elders, Frances Cunningham, was successful in her application to train as a lay pastor. She has undertaken most of her training during the year and is now doing a placement in the congregation.

The COVID pandemic forced us to move more to email contact with the congregation. This has been an advantage – we should have done this before. We have collected more email addresses (all dealt with in line with GDPR regulations) for the congregation and are now better able to inform them of events in the life of the Church. We have continued with Kirk Session meetings and other Church group meetings via Zoom. Some areas of work have undoubtedly slowed during 2020 but not everything has ceased. We ensured we were fulfilling our safeguarding requirements throughout the year, and maintained our property too, amongst other things. But our Christian Aid group has not been active in most of 2020, for example.

We continued to play an active role in supporting our villagers. The Church set up the Local Resilience Team for the village (called the Longniddry Care Team). Many villagers offered their service to help, for which we are enormously grateful. We co-ordinated the volunteers, matching them with folk who needed their shopping bought etc. The Church used its bank account to manage payments for shopping so that no volunteer was out of pocket or had to take money from anyone else. At least 37 volunteers made 102 shopping trips for 16 different people. We worked closely with East Lothian Council throughout this period, including donating £500 to Council-supported organisations to provide food parcels and meals to villagers over the Christmas period. We secured a grant of £2,000 from the Community Wellbeing Fund which we used to buy computer tablets for Longniddry Primary School, to help all children there learn from home during the lockdowns. We produced one last issue of the Church magazine in late March and it was delivered to every home in the village, as usual. It contained information about how to contact the Care Team and how the team could help. We also delivered a Christmas card to every house to bring a message of hope to everyone.

Longniddry Parish Church Trustees' Report Year ended 31 December 2020 (contd)

During the year we used our own Facebook Page and the village one (Longniddry Living) to keep everyone abreast of what we were doing. We continued to run our 2nd Saturday coffee mornings by Zoom for a while. This didn't prove particularly popular so we have stopped them for the time being. When lockdown restrictions lifted a bit for a few months, we returned to delivering flowers to those in the village as a celebration of an important event or just to cheer someone up.

Recognising that cultural stimulus is vitally important in conditions of lockdown, the summer saw the launch of Elcho Artspace, a virtual art gallery intended to encourage members of the local community to explore creativity and spirituality in new and exciting ways. The gallery (www.elchoartspace.art) has staged a wide range of shows, including the national "Heart for Art" exhibition organised by the Church of Scotland's social care agency, CrossReach. In addition, recognising that Christmas is a time of many social gatherings, all of which had to be cancelled, Longniddry Church used YouTube to screen an hour-long festive show entitled "Deck the Virtual Halls". This was organised by the congregation with the able assistance of performers and others from near and far.

Many of the groups using our halls had to cease. The Playgroup was permitted back from August until Christmas but has had to stop again. The Gospel Choir moved online via Zoom. But almost all other groups have been unable to meet since late March. This has undoubtedly contributed to loneliness and isolation in the village. We dearly hope many groups can re-start in the first half of 2021.

In terms of congregational membership, we began 2020 with 289 members. Two people joined us during the year and we lost 7 members of the congregation, mostly by death, leaving us with 284 members at the end of 2020.

2020 has presented Longniddry Church with unprecedented challenges, and these look set to continue well into 2021. But we have risen to those challenges and continued to provide worship, companionship and solace. For that we are truly grateful to our Minister, Elders and congregational members to have played their parts so magnificently.

Financial Review

With the Church buildings having been closed for much of the year, total income reduced to £82,009 in 2020 (2019: £92,977). This reduction was mainly due to the absence of plate offerings and hall rental income for most of the year. Notably however, gift-aidable offerings from standing orders, cheques and envelopes, together with the associated tax recovered, actually increased slightly compared to 2019 levels as donors maintained or increased their giving, with many switching to alternative methods of donation to achieve this. In addition, and as noted earlier, a grant of £2,000 was received from the Scottish Government's Community Wellbeing Fund, this being used, in partnership with Longniddry Primary School, to provide IT equipment for local children who would not otherwise have access to the internet to support their learning.

The majority of expenditure related to Ministry and Mission payments which totalled £47,167 in 2020 (2019: £47,048). This 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. With the Church closed for much of the year, money was spent on various online and IT related activities (e.g. Zoom, Elcho Artspace, broadband installation, fees to provide online services).

Unrestricted expenditure exceeded unrestricted income in 2020 leading to a deficit in the year of £1,301 (2019: £4,219 surplus). The negative swing of £5,520 can be largely attributed to the impact of COVID. Unrestricted reserves were £122,052 at the year end (2019: £124,379), which should provide a good buffer in the event of further short-term income pressures.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2020 (contd)

As at the year end, the Home & Away Fund held monies both for the “Home” project, which is to deliver facilities to support those living with dementia in our community and their carers and for “Away” activities, to provide funding for overseas health projects. During 2020 expenditure was almost all for “Away” activities, with £3,437 shared equally between EMMS International and Christian Aid.

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. These investments are held with the objective of generating an annual income stream together with maintenance and hopefully long-term growth in investment values. 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 31/12/20 - £46,939; 2019 - £48,775) and the Church of Scotland Investors Trust Income Fund (value at 31/12/20 - £49,010; 2019 - £48,200). Together, the investments reduced in value by £1,026 (2019 – increase of £7,851). Both continue to yield good returns even though dividend income reduced slightly in 2020. The trustees are satisfied that the investment objectives continue to be met and accept that year on year fluctuations in value are likely to be seen.

Risk Management – Principal Risks and their Management

Possible future reductions in income (COVID and other factors)

Longniddry Church, in common with other churches, faces income pressures and is likely to continue to do so. In normal years 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. Because of COVID the ability to do this in 2020 was limited and income levels fell as reported above. Longniddry Church’s robust financial position afforded a strong degree of protection when income fell in 2020 and at the year-end our financial position remained strong and able to withstand further weakness while the Church building remains closed.

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 £122,052 (2019: £124,379) of which £54,866 (2019: £55,846) had been designated for the Fabric Fund. The remaining balance of £67,186 (2019: £68,533) represents approximately ten months expenditure (2019: ten months expenditure). £7,699 (2019: £7,756) of restricted funds were held, of which £7,452 (2019: £7,543) related to the Home & Away project.

Longniddry Parish Church
Trustees' Report
Year ended 31 December 2020 (contd)

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. The work groups 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).

We also have several temporary work groups looking at specific areas. In 2020 these work groups were:

Eco-Congregation Workgroup (dealing with how to improve the “green-ness” of the Church and the congregation. This group will continue in 2021)

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 2021).

These workgroups meet approximately three times per year and report back to the Kirk Session, which takes any necessary decisions.

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2020 (contd)**

Reference and Administrative Information

Trustees

The Revd Robin E Hill LLB BD PhD Sheena Addison (until 16 th February 2021) Douglas Clarke June Condie James Couper Ian Coutts Norah Coutts Frances Cunningham Robin Cuthbertson Derek Easton Beth Elliott Frank Elliott John Ellis Andrew Ferguson Robbie George (until 25 th August 2020) Bill Hall Pat Hardy Peter Helmn Linda Hume Jim Jamieson Sheila Jamieson Alastair Kirkpatrick	Alison Leakey Bruce Lewis Jennifer Lucietti Jean McCormick Hamish McGregor Christine McVey Abigail Morrison David Munro Sheena Munro Blythe Peart John Reeks Kerry Reilly James Reilly Tom Shearer Charles Simpson Gordon Smillie Ros Stewart Vi Wardrop Stephen Welch Michael Wood Peter Wood 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

Independent Examiner

Robert Maclaren FCA MBA
16 Ainslie Place
Edinburgh
EH3 6AU

Bankers

Royal Bank of Scotland
32 Court Street
Haddington
EH41 3NS

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2020 (contd)**

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 2021

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2020

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 18.

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

1st March 2021

Longniddry Parish Church

Statement of Financial Activities

<u>Year ended 31 December 2020</u>	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income and endowments from:							
Donations and legacies	1	69,030	3,451	72,481	75,039	3,433	78,472
Charitable activities	2	1,889	2,000	3,889	3,052	-	3,052
Other trading activities	3	2,521	-	2,521	7,883	-	7,883
Investments	4	3,118	-	3,118	3,570	-	3,570
Total income		76,558	5,451	82,009	89,544	3,433	92,977
Expenditure on:							
Raising funds	5	72	-	72	75	-	75
Charitable activities		77,787	5,508	83,295	85,250	3,475	88,725
Total expenditure		77,859	5,508	83,367	85,325	3,475	88,800
Net income/(expenditure) before gains and losses on investments		(1,301)	(57)	(1,358)	4,219	(42)	4,177
Net (losses)/gains on investments		(1,026)	-	(1,026)	7,851	-	7,851
Net income/(expenditure)		(2,327)	(57)	(2,384)	12,070	(42)	12,028
Transfers between Funds		-	-	-	-	-	-
Net movement in funds		(2,327)	(57)	(2,384)	12,070	(42)	12,028
Reconciliation of funds:							
Total funds brought forward		124,379	7,756	132,135	112,309	7,798	120,107
<u>Total funds carried forward</u>		<u>122,052</u>	<u>7,699</u>	<u>129,751</u>	<u>124,379</u>	<u>7,756</u>	<u>132,135</u>

Longniddry Parish Church

Balance Sheet

At 31 December 2020

		2020		2019	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8				-
Investments	9		95,949		96,975
Current Assets					
Debtors	10	5,818		6,184	
Bank and cash		<u>32,205</u>		<u>33,821</u>	
		38,023		40,005	
Creditors					
Falling due within one year	11	<u>(4,221)</u>		<u>(4,845)</u>	
Net Current Assets			33,802		35,160
Net Assets			<u>129,751</u>		<u>132,135</u>
Unrestricted Funds	14				
General funds		67,186		68,533	
Designated funds		<u>54,866</u>		<u>55,846</u>	
			122,052		124,379
Restricted Funds	14		7,699		7,756
Total Charity Funds			<u>129,751</u>		<u>132,135</u>

The accounts were approved by the trustees on 16th February 2021 and signed on their behalf by:

Abigail Morrison

Session Clerk

Douglas Clarke

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 2020**

<u>Year ended 31 December 2020</u>	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
1 Donations and Legacies							
Gift Aided Donations		50,912	2,703	53,615	50,630	2,609	53,239
Tax Recovered: Gift Aid		12,728	676	13,404	12,657	652	13,309
Tax Recovered: Other		556	-	556	1,666	-	1,666
Offerings Given Gross of Tax		1,020	-	1,020	1,020	-	1,020
WFO (no Gift Aid)		450	-	450	373	-	373
Ordinary Offerings		1,316	-	1,316	6,148	-	6,148
Special Envelope Scheme		92	-	92	494	-	494
Other Offerings and Donations		1,956	72	2,028	2,051	172	2,223
Legacies		-	-	-	-	-	-
		69,030	3,451	72,481	75,039	3,433	78,472
2 Charitable Activities							
Weddings & Funerals		280	-	280	542	-	542
Hospital Transport		176	-	176	440	-	440
Life & Work Surplus		33	-	33	34	-	34
Administrative Funding		1,400	-	1,400	1,800	-	1,800
Grant received		-	2,000	2,000	-	-	-
Contributions from Film Club		-	-	-	136	-	136
Concerts and Other Events		-	-	-	100	-	100
		1,889	2,000	3,889	3,052	-	3,052
3 Other Trading Activities							
Rent Received		2,521	-	2,521	7,883	-	7,883
		2,521	-	2,521	7,883	-	7,883
4 Investment Income							
Interest Received		129	-	129	156	-	156
Dividends received		2,989	-	2,989	3,414	-	3,414
		3,118	-	3,118	3,570	-	3,570

**Notes forming part of the financial statements
for the year ended 31 December 2020**

<u>Year ended 31 December 2020</u>	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
5 Analysis of Expenditure							
<u>Raising Funds</u>							
Offering Envelopes		72	-	72	75	-	75
		<u>72</u>	<u>-</u>	<u>72</u>	<u>75</u>	<u>-</u>	<u>75</u>
<u>Charitable Activities</u>							
Ministries & Mission		47,167	-	47,167	47,048	-	47,048
Presbytery Dues		603	-	603	681	-	681
Other Donations		1,076	5,403	6,479	750	2,310	3,060
Minister's Travel		576	-	576	768	-	768
Minister's Expenses		1,590	-	1,590	1,225	-	1,225
Pulpit Supply		48	-	48	456	-	456
Family Worker		(727)	-	(727)	1,600	-	1,600
Administrative Assistance		1,800	-	1,800	1,800	-	1,800
Church Cleaning		3,025	-	3,025	4,830	-	4,830
Church Maintenance		2,788	-	2,788	4,612	-	4,612
Halls Acoustic Work		-	-	-	1,650	-	1,650
Church Grounds Maintenance		1,137	-	1,137	1,202	-	1,202
Manse Maintenance		1,190	-	1,190	219	-	219
Manse Gardening Costs		1,582	-	1,582	891	-	891
Cleaning Materials		262	-	262	253	-	253
Heating & Lighting		2,710	-	2,710	4,055	-	4,055
Insurance		1,899	-	1,899	1,998	-	1,998
Manse Council Tax		2,628	-	2,628	2,529	-	2,529
Organist Fees		2,280	-	2,280	1,680	-	1,680
Church Magazine		597	-	597	1,990	-	1,990
Printing & Stationery		305	-	305	953	-	953
Sunday School & TYC		-	-	-	30	-	30
Less: Mrs Main's Bequest		-	-	-	(80)	-	(80)
Furniture & Equipment		2,141	-	2,141	1,203	-	1,203
Singing Group		-	105	105	-	805	805
Sporting Memories		-	-	-	-	360	360
Outreach Costs		780	-	780	500	-	500
Website Costs		104	-	104	110	-	110
Broadband Costs		149	-	149	-	-	-
Fees – online services		400	-	400	-	-	-
Organ & Piano Maintenance		-	-	-	201	-	201
Hospital Transport Costs		216	-	216	640	-	640
Film Club Costs		30	-	30	115	-	115
Event Costs		351	-	351	115	-	115
Copyright Licences		655	-	655	558	-	558
Adult Education		-	-	-	277	-	277
Independent Examiner's Fee		120	-	120	120	-	120
Other Expenses		305	-	305	271	-	271
		<u>77,787</u>	<u>5,508</u>	<u>83,295</u>	<u>85,250</u>	<u>3,475</u>	<u>88,725</u>
TOTAL		<u>77,859</u>	<u>5,508</u>	<u>83,367</u>	<u>85,325</u>	<u>3,475</u>	<u>88,800</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 2020**

6 Staff costs and numbers

Longniddry Church employs an Administrative Assistant for four hours per week. This equates to an average headcount of 0.1 (2019 – 0.1). The total salary paid during 2020 was £1,800 (2019 – £1,800).

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 £28,137 and the maximum stipend (in the fifth and subsequent years of service) £34,577.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £3,587.

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

- £1,800 salary to the Administrative Assistant; and
- £400 for film editing work for online services.

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 £27,914 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2019 & 2020	1,742
Additions	-
At 31 December 2019 & 2020	<u>1,742</u>
Accumulated Depreciation	
At 1 January 2019 & 2020	1,742
Charge for year	-
At 31 December 2019 & 2020	<u>1,742</u>
Net Book Value	
At 31 December 2019 & 2020	<u><u>-</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2020**

9 Investments

	2020	2019
	£	£
Market value at 31 December 2019	96,975	89,124
Purchase of investments	-	-
Unrealised (loss) gain on investments	(1,026)	7,851
Market value at 31 December 2020	<u>95,949</u>	<u>96,975</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)	£46,939	£48,775
Church of Scotland Investors Trust – Income Fund (at valuation)	£49,010	£48,200

10 Debtors

	2020	2019
	£	£
Gift Aid Tax Refund Due	3,883	3,884
Other	1,935	2,300
	<u>5,818</u>	<u>6,184</u>

11 Creditors

	2020	2019
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	1,655	2,358
Other creditors	2,566	2,487
	<u>4,221</u>	<u>4,845</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	49,010	46,939	-	95,949
Current Assets	22,397	7,927	7,699	38,023
Current Liabilities	(4,221)	-	-	(4,221)
Net assets at 31 December 2020	<u>67,186</u>	<u>54,866</u>	<u>7,699</u>	<u>129,751</u>
	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>

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 2020**

14 Movements in Funds

	At 1 January 2020 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2020 £
Unrestricted funds						
General Fund	68,533	75,702	(77,859)	810	-	67,186
Designated Fabric Fund	55,846	856	-	(1,836)	-	54,866
	124,379	76,558	(77,859)	(1,026)	-	122,052
Restricted Funds						
Home & Away Fund	7,543	3,451	(3,542)	-	-	7,452
Go For It	213	-	-	-	-	213
Community Wellbeing	-	2,000	(1,966)	-	-	34
	7,756	5,451	(5,508)	-	-	7,699
Total funds	132,135	82,009	(83,367)	(1,026)	-	129,751

	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
Designated 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

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.

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”.

Community Wellbeing Fund: This resulted from an application to the Community Wellbeing Fund at the Corra Foundation to provide funding for laptop computers and tablets for pupils without such a device, in order to facilitate their online learning during the COVID pandemic. Disbursement of the equipment was undertaken by Longniddry Primary School.

**Notes forming part of the financial statements
for the year ended 31 December 2020**

15 Collections for Third Parties		2020	2019
		£	£
Refugee Survival Trust	Note 1	557	-
Church of Scotland HIV Programme		477	401
Christian Aid Committee		-	7,877
Christian Aid – Growing Sustainable Businesses – Zambia		-	1,294
Crossreach – Heart for Art		-	810
Bethany Christian Trust		-	132
Grassmarket Community Project		-	100
Muirfield Riding Therapy		-	671
Second Saturday Coffee Mornings:			
Upmo (Upward Mobility)		-	682
Collections in 2020 (Note 2)	Note 2	155	-
Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 3	200	300
Other donations in total	Note 3	100	300
		<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
		1,489	12,567

Note 1 – This money was paid to the beneficiary charity on 14 January 2021.

Note 2 – Second Saturday Coffee Mornings have not been held in the church since February 2020. The amounts collected in January and February 2020 will be disbursed at a future date.

Note 3 – These amounts were raised outwith the direct control of the trustees of Longniddry Parish Church however have been included for information.