

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. 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 effective from 1 January 2019.

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, fitness classes and social gatherings.

Achievements and Performance

2021 was another year significantly affected by the Covid pandemic. Our experience of coping with lockdowns and Covid prevention measures in 2020 stood us in good stead for 2021. The year began with a lockdown and the Church and its halls were closed. We continued to provide Sunday worship with a Zoom service each week and these services carried on all year. At the end of March (Palm Sunday) we welcomed the congregation back to the Church for services every fortnight and we were able to continue this until the end of the year. We also produced and circulated the Sunday Focus every week. This is a written version of the service. Over the year about 40 or so people attended the services in the building each week and a further 70 or so joined in via Zoom services or by receiving the Sunday Focus.

An innovation for 2021 was our minister, Rev Dr Robin Hill, conducting online communion services. We held three during the year. These have been very much enjoyed – many people found them at least as meaningful as ones in Church.

Our weekly prayer and contemplation sessions had to cease for the first quarter of the year too but began again in late March. A small but faithful group of people attend these sessions and really enjoy them. Our written prayer diary was produced each month and could be found on our website. A few printed copies were available when the church was open too.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2021 (contd)

The pandemic did not stop us from running our annual lent film study. This year a group met, virtually, to watch and discuss The Theory of Everything. Our bible study groups continued, via Zoom, too. Three groups journeyed together through Genesis over 18 weeks.

We have engaged the congregation in several craft activities during the year: growing sunflowers and pumpkins and various craft activities focused on Lent and Advent. We also arranged a Light Up Longniddry event across the village during Advent. All these fun things to do were about engaging people in faith in novel ways.

The Kirk Session has met regularly throughout the year, mostly by Zoom. But we enjoyed meeting together again in person in October at a special meeting to discuss the Presbytery plan, and in November.

Many Church groups have not been able to restart after the various lockdowns. But the Guild returned in October for socially distanced meetings in the sanctuary. Sporting Memories began again. The Wednesday Club for the over 60s restarted with some new volunteers organising it and it now has support from the John Bellany Day Centre. Two members of their staff attend the Club each week. This collaboration has been very useful to the Church and is working very well.

The local Christian Aid group is run by Church members. They held a very successful plant sale and also arranged the usual Christian Aid week house-to-house collection. This year a large team of volunteers put fundraising leaflets through every door in the village but did not go back to collect envelopes. Unfortunately, many other fundraising activities were prevented by the Covid protection measures.

However, the congregation ran an exceptionally successful venture to raise funds for Preston Lodge Learning Foundation to allow our local secondary school, Preston Lodge High School, to buy Chromebooks for pupils. The appeal to the congregation was supported by the minister being sponsored to climb the height of the tallest three mountains in the UK on the manse stairs! In all the congregation raised £11,405, rising to £13,129 inclusive of gift aid which Preston Lodge Learning Foundation was able to recover. The Chromebooks help pupils when they have to learn at home during the pandemic. The funds mean that every young person can access online learning.

We have invested in new equipment to allow us to live stream services once we are able to have services every week in Church again.

There is a significant development of new housing being erected in the village. We have produced a welcome pack for new residents and have been visiting every new household as they move in. We have been glad to welcome a number of new residents to our services.

We have been unable to provide any social functions – coffee mornings etc – or our much-welcomed hospital transport service during 2021. Covid prevention measures made these untenable.

In terms of congregational membership, we began 2020 with 284 members. Three people joined us during the year and we lost 13 members of the congregation leaving us with 274 members at the end of the year. Three long-standing elders stood down from the Kirk Session during the year too.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2021 (contd)

Financial Review

Total income reduced slightly to £81,379 in 2021 (2020: £82,009). Notably however, unrestricted income increased to £77,986 (2020: £76,558) due mainly to increased gift-aidable donations from standing orders, cheques and envelopes and the associated tax recoverable thereon. Income from hall lettings continued to be at much reduced levels compared to 2019 and earlier but will hopefully recover in time. Restricted income of £3,393 (2020: £3,451) was received into the "Away" part of the Home and Away Fund. This allows donations to be made to Christian charities who deliver overseas health projects.

The majority of expenditure related to Ministry and Mission payments which totalled £39,207 in 2021 (2020: £47,167). 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. In 2021 further investment was made in equipment to facilitate livestreaming of services from the church itself, something which is planned to begin in 2022.

Unrestricted income exceeded unrestricted expenditure in 2021 leading to a surplus before investment gains/ (losses) of £2,753 (2020: £1,301 deficit). The positive swing of £4,054 can be largely attributed to increased donations and lower Ministry and Mission payments. Unrestricted reserves were £129,775 at the year-end (2020: £122,052), which should provide a good buffer in the event of any future short-term income pressures.

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 2021 expenditure was all for "Away" activities, with £3,200 shared between EMMS International, Christian Aid and the Church of Scotland HIV Programme. 2020 "Away" donations of £3,437 were shared equally between EMMS International and Christian Aid, and £105 was spent on "Home" Activities.

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 31/12/21 - £52,796; 31/12/20 - £46,939) and the Church of Scotland Investors Trust Income Fund (value at 31/12/21 - £48,123; 31/12/20 - £49,010). Together, the investments increased in value by £4,970 (2020 – reduction of £1,026). Both continue to yield good returns even though dividend income reduced slightly in 2021. 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.

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2021 (contd)**

Risk Management – Principal Risks and their Management

Possible pressures on 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 both 2020 and 2021 was limited although donations actually increased in 2021 as reported above. Longniddry Church's financial position remains robust, affording a strong degree of protection in the event of any income weakness which may arise pending a return to a more normal pattern of worship and building use.

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 £129,775 (2020: £122,052) of which £60,014 (2020: £54,866) had been designated for the Fabric Fund. The remaining balance of £69,761 (2020: £67,186) represents approximately eleven months expenditure (2020: ten months expenditure). £7,892 (2020: £7,699) of restricted funds were held, of which £7,645 (2020: £7,452) related to the Home & Away Fund.

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:

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2021 (contd)**

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 2021 these work groups were as follows:

Eco-Congregation Workgroup (dealing with how to improve the “green-ness” of the Church and the congregation. This group will continue in 2022)

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 2022).

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 2021 (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 (until 16 th November 2021) Andrew Ferguson Bill Hall (until 24 th August 2021) Pat Hardy Peter Helmn Linda Hume Jim Jamieson Sheila Jamieson Alastair Kirkpatrick Alison Leakey	Bruce Lewis Jennifer Lucietti Jean McCormick (until 15 th February 2022) 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
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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 2021 (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**

15th February 2022

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2021

I report on the accounts of the charity for the year ended 31 December 2021 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 2022

Longniddry Parish Church

Statement of Financial Activities

<u>Year ended 31 December 2021</u>	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	1	72,215	3,393	75,608	69,030	3,451	72,481
Charitable activities	2	1,615	-	1,615	1,889	2,000	3,889
Other trading activities	3	1,545	-	1,545	2,521	-	2,521
Investments	4	2,611	-	2,611	3,118	-	3,118
Total income		77,986	3,393	81,379	76,558	5,451	82,009
Expenditure on:							
Raising funds	5	-	-	-	72	-	72
Charitable activities		75,233	3,200	78,433	77,787	5,508	83,295
Total expenditure		75,233	3,200	78,433	77,859	5,508	83,367
Net income/(expenditure) before gains and losses on investments		2,753	193	2,946	(1,301)	(57)	(1,358)
Net gains/ (losses) on investments		4,970	-	4,970	(1,026)	-	(1,026)
Net income/(expenditure)		7,723	193	7,916	(2,327)	(57)	(2,384)
Transfers between Funds		-	-	-	-	-	-
Net movement in funds		7,723	193	7,916	(2,327)	(57)	(2,384)
Reconciliation of funds:							
Total funds brought forward		122,052	7,699	129,751	124,379	7,756	132,135
<u>Total funds carried forward</u>		<u>129,775</u>	<u>7,892</u>	137,667	<u>122,052</u>	<u>7,699</u>	129,751

Longniddry Parish Church

Balance Sheet

At 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		100,919		95,949
Current Assets					
Debtors	10	5,225		5,818	
Bank and cash		<u>36,385</u>		<u>32,205</u>	
		41,610		38,023	
Creditors					
Falling due within one year	11	<u>(4,862)</u>		<u>(4,221)</u>	
Net Current Assets			36,748		33,802
Net Assets			<u>137,667</u>		<u>129,751</u>
Unrestricted Funds					
General funds	14	69,761		67,186	
Designated funds		<u>60,014</u>		<u>54,866</u>	
			129,775		122,052
Restricted Funds	14		7,892		7,699
Total Charity Funds			<u>137,667</u>		<u>129,751</u>

The accounts were approved by the trustees on 15th February 2022 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 2021**

<u>Year ended 31 December 2021</u>	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
1 Donations and Legacies							
Gift Aided Donations		55,283	2,673	57,956	50,912	2,703	53,615
Tax Recovered: Gift Aid		13,821	668	14,489	12,728	676	13,404
Tax Recovered: Other		-	-	-	556	-	556
Offerings Given Gross of Tax		1,020	-	1,020	1,020	-	1,020
WFO (no Gift Aid)		514	-	514	450	-	450
Ordinary Offerings		352	-	352	1,316	-	1,316
Special Envelope Scheme		-	-	-	92	-	92
Other Offerings and Donations		1,225	52	1,277	1,956	72	2,028
		72,215	3,393	75,608	69,030	3,451	72,481
2 Charitable Activities							
Weddings & Funerals		1,450	-	1,450	280	-	280
Hospital Transport		-	-	-	176	-	176
Life & Work Surplus		-	-	-	33	-	33
Administrative Funding		-	-	-	1,400	-	1,400
Grant received		-	-	-	-	2,000	2,000
Concerts and Other Events		165	-	165	-	-	-
		1,615	-	1,615	1,889	2,000	3,889
3 Other Trading Activities							
Hall Rentals		1,545	-	1,545	2,521	-	2,521
		1,545	-	1,545	2,521	-	2,521
4 Investment Income							
Interest Received		20	-	20	129	-	129
Dividends received		2,591	-	2,591	2,989	-	2,989
		2,611	-	2,611	3,118	-	3,118

**Notes forming part of the financial statements
for the year ended 31 December 2021**

<u>Year ended 31 December 2021</u>	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
5 Analysis of Expenditure							
<u>Raising Funds</u>							
Offering Envelopes		-	-	-	72	-	72
		-	-	-	72	-	72
<u>Charitable Activities</u>							
Ministries & Mission		39,207	-	39,207	47,167	-	47,167
Presbytery Dues		530	-	530	603	-	603
Other Donations		50	3,200	3,250	1,076	5,403	6,479
Minister's Travel		960	-	960	576	-	576
Minister's Expenses		1,473	-	1,473	1,590	-	1,590
Pulpit Supply		-	-	-	48	-	48
Family Worker		-	-	-	(727)	-	(727)
Administrative Assistance		1,932	-	1,932	1,800	-	1,800
Church Cleaning		1,980	-	1,980	3,025	-	3,025
Church Maintenance		7,014	-	7,014	2,788	-	2,788
Church Grounds Maintenance		1,826	-	1,826	1,137	-	1,137
Manse Maintenance		237	-	237	1,190	-	1,190
Manse Gardening Costs		1,260	-	1,260	1,582	-	1,582
Cleaning Materials		149	-	149	262	-	262
Heating & Lighting		3,272	-	3,272	2,710	-	2,710
Insurance		1,898	-	1,898	1,899	-	1,899
Manse Council Tax		2,651	-	2,651	2,628	-	2,628
Organist Fees		2,725	-	2,725	2,280	-	2,280
Church Magazine		-	-	-	597	-	597
Printing & Stationery		636	-	636	305	-	305
Furniture & Equipment		4,214	-	4,214	2,141	-	2,141
Singing Group		-	-	-	-	105	105
Outreach Costs		751	-	751	780	-	780
Website Costs		154	-	154	104	-	104
Broadband Costs		431	-	431	149	-	149
Fees – online services		135	-	135	400	-	400
Hospital Transport Costs		-	-	-	216	-	216
Film Club Costs		-	-	-	30	-	30
Event Costs		311	-	311	351	-	351
Copyright Licences		851	-	851	655	-	655
Adult Education		30	-	30	-	-	-
Independent Examiner's Fee		120	-	120	120	-	120
Other Expenses		436	-	436	305	-	305
		75,233	3,200	78,433	77,787	5,508	83,295
TOTAL		75,233	3,200	78,433	77,859	5,508	83,367

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 2021**

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 (2020 – 0.1). The total salary paid during 2021 was £1,932 (2020 – £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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) £35,269.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £4,030.

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

- £1,932 salary to the Administrative Assistant; and
- £100 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 £27,655 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2020 & 2021	1,742
Additions	-
At 31 December 2020 & 2021	<u>1,742</u>
Accumulated Depreciation	
At 1 January 2020 & 2021	1,742
Charge for year	-
At 31 December 2020 & 2021	<u>1,742</u>
Net Book Value	
At 31 December 2020 & 2021	<u><u>-</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2021**

9 Investments

	2021	2020
	£	£
Market value at 31 December 2020	95,949	96,975
Purchase of investments	-	-
Unrealised gain/ (loss) on investments	4,970	(1,026)
Market value at 31 December 2021	<u>100,919</u>	<u>95,949</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)	£52,796	£46,939
Church of Scotland Investors Trust – Income Fund (at valuation)	£48,123	£49,010

10 Debtors

	2021	2020
	£	£
Gift Aid Tax Refund Due	3,696	3,883
Other	1,529	1,935
	<u>5,225</u>	<u>5,818</u>

11 Creditors

	2021	2020
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	3,269	1,655
Other creditors	1,593	2,566
	<u>4,862</u>	<u>4,221</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	48,123	52,796	-	100,919
Current Assets	26,500	7,218	7,892	41,610
Current Liabilities	(4,862)	-	-	(4,862)
Net assets at 31 December 2021	<u>69,761</u>	<u>60,014</u>	<u>7,892</u>	<u>137,667</u>
	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>

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 2021**

14 Movements in Funds

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2021 £
Unrestricted funds						
General Fund	67,186	76,930	(73,468)	(887)	-	69,761
Designated Fabric Fund	54,866	1,056	(1,765)	5,857	-	60,014
	122,052	77,986	(75,233)	4,970	-	129,775
Restricted Funds						
Home & Away Fund	7,452	3,393	(3,200)	-	-	7,645
Go For It	213	-	-	-	-	213
Community Wellbeing	34	-	-	-	-	34
	7,699	3,393	(3,200)	-	-	7,892
Total funds	129,751	81,379	(78,433)	4,970	-	137,667

	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

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 2021**

15 Collections for Third Parties		2021	2020
		£	£
Preston Lodge Learning Foundation	Note 1	13,129	-
Refugee Survival Trust		178	557
Church of Scotland HIV Programme		265	477
Leuchie House		100	-
John Bellany Day Centre		215	-
Bethany Christian Trust		80	-
Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 2	-	200
Other donations in total	Note 2	100	100
		<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
		14,067	1,334

Note 1 – These monies were raised for Chromebooks for pupils of Preston Lodge High School.

Note 2 – These amounts were raised outwith the direct control of the trustees of Longniddry Parish Church however have been included for information.