

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. 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 runs several activities to provide social gatherings, transport to hospital and groups like Sporting Memories. The Church halls are well used for a children's Playgroup, fitness classes and social gatherings.

Achievements and Performance

Longniddry Church continued with weekly Sunday morning services, quarterly Communion services (which include an evening one) and several special services during Advent and Holy Week. Our Advent and Christmas services this year were, like last year, based around stories inspired by postage stamps. Most of our services are broadcast on Zoom and YouTube and we have as many as 25 or more attendees who join us this way over the course of a given week. We continue to produce our Sunday Focus each week – a written summary of the service. This is issued to over a hundred people, not all of whom are members of Longniddry Church. We are blessed with a wonderful Minister and Lay Pastor and also a dedicated Worship Team, so many different voices contribute to our services during the year.

Our church has a long tradition of Bible study which continued this year. In Lent several people met for five weeks to consider Lent through the lens of two films. Then in autumn we ran a set of four sessions exploring a book by John Bell – "Life in the Comma". We maintained our weekly prayer and contemplation sessions on Tuesday afternoon in the Church. These are immensely valued by a small number of people.

Our Guild plays an active role in the life of the Church. In February 2025 Longniddry Guild donated to the Moderator's challenge of providing solar lights to young people in Malawi to help with their education. In March 2025 the Guild hosted a successful World Day of Prayer for Gullane, Aberlady and Gladsmuir Churches. The Guild has also donated to the National Guild's initiative to equip a maternity hospital in Bandawe in Malawi and in December, the Guild donated to one of the National Guild projects, namely the Scottish Bible Society. The National Guild Strategy for 2025 was 'Living Stones' and in September Longniddry Church held a service for Guild Week based on the theme of building our lives and our church on a sure foundation.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2025 (contd)

We continue with our strong tradition of music in the Church. Our band (which has about fifteen people in it) play in a service about once a month. Our bell-ringing group, the Belleplates – play for us two or three times a year. We are blessed with a roster of four super organists. The music is enjoyed tremendously by the congregation.

Our missional activities outwith Sundays, to the Church and the wider community, continue as ever. A dedicated team provides beautiful flowers to enhance the Church most Sundays and they and others then deliver them to those in the village who may appreciate them. We run Indoor Kurling, our Wednesday Club for older people and Sporting Memories each week. We also ran several coffee mornings on Saturdays which were both a wonderful social occasion and a chance to raise funds for charity. Our hospital transport service is still well used, often by those who are not members of the Church.

We delivered Easter and Christmas cards to every home in the village and to every home in Blindwells.

We engaged with our local community in several ways. The obvious one is via letting our halls – for the local Playgroup (who meet every weekday morning), art and exercise classes and social events by the Gala Committee. But we have been even more engaged with wider events in the community. Our Remembrance Sunday service is important in the village, and we have the British Legion, Scouting and Guiding organisations involved. For the third year we joined with the Community Council, Gala Committee, Community Centre and others to host a big Christmas event. The Church was decorated with Christmas trees and we provided refreshments, bell ringing and craft stalls. Many villagers came along to an event which was both great fun and an opportunity to convey a message of true Christmas cheer.

Elders continue to be involved with other key community groups – the Community Council, Community Centre Management Committee and our local GP surgery patient participation group.

As ever the congregation responded magnificently to several campaigns we ran during the year to help others. Firstly, we donated £3,000 from our Away Fund (which donors contribute to every year) for mental health services to benefit the students of Tabeetha School in Jaffa-Tel Aviv. Then our Lent Jars of Grace appeal raised £3,102 for Christian Engineers in Development for their Tanks and Home Improvements Project in Rwanda. In autumn we collected nearly 70 shoeboxes of goods for the Blythwood charity to send to south-eastern Europe. In Advent £1,560 was donated to the Lighthouse Community Church for Christmas Support for local families. Also during Advent we donated more than a dozen large shopping bags full of goodies to East Lothian Foodbank for Christmas parcels and over 350 books and £90 in donations to Homestart to give to children and their parents to encourage family reading. And lastly our collections over Christmas services raised £709 for the Crossreach (perinatal counselling service in Edinburgh) and Christian Aid Christmas Appeal (No Crib for a Bed).

The village Christian Aid group, solely manned by Church members, raised over £6,700 with their activities in the village – a plant sale, the Christian Aid week collection, two quiz evenings, a guitar concert, a coffee morning and a coffee and crafts event.

We continue our work to reach out to people moving into the new housing development in the village. We visited and delivered our Welcome pack to every family who has moved in. We have also been working as a rapidly evolving “parish grouping” with our sister Church, Gladsmuir, and our neighbouring church of Cockenzie and Port Seton on missional outreach to the new town being built at Blindwells. We have also been working closely with several other Christian denominations: Methodist, Scottish Episcopal and a local independent church. We have delivered Easter and Christmas cards to every household and we held several events during the year. We have built good relationships with the new primary school in the new town and have engaged the children in events with a Christian theme.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2025 (contd)

We have three children who attend Church very regularly and a few more who come every so often throughout the year. We run Christian education activities for them during the services. Other than that our significant support for the young is the work that our Minister does with our local primary and secondary schools. He is chaplain in both. He works closely with the children in the secondary school who have additional support needs as well as being a Trustee on their development trust. The primary school use the church regularly for services and the minister supports lessons in the school often. As mentioned above, he also works with Blindwells school children.

In terms of congregational membership, we began 2025 with 237 members. Six people joined us during the year and, sadly, we lost eight members of the congregation through death. This means we ended the year with 235 members and about 22 others who are actively engaged with the Church. Two long-standing elders stood down from the Kirk session during the year – we are grateful to them for their faithful service.

Financial Review

Total income increased to £93,601 in 2025 (2024: £92,266). This was mainly due to higher donations of £78,466 (2024: £77,344) and hall rentals of £8,611 (2024: £6,767), partially offset by lower income from weddings and funerals of £150 (2024: £900) and hospital transport contributions of £365 (2024: £950). Within the overall total, restricted income of £3,045 (2024: £3,045) 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.

Approximately 51% (2024: 47%) of total expenditure related to Giving to Grow (formerly Ministry and Mission) payments which totalled £46,063 in 2025 (2024: £44,198). These go 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. £4,576 was spent on new doors and windows in the manse. Most of the remaining expenditure went towards the upkeep of the church, manse and the grounds. Our energy costs benefit from fixed price contracts but remain high nevertheless. The reduction to £5,399 in 2025 (2024: £6,884) reflects the receipt of a VAT refund rather than a reduction in underlying unit costs.

The above resulted in a surplus before investment gains of £3,837 (2024: deficit of £1,549). The 2024 deficit resulted primarily from a high level of fabric fund expenditure on new church lighting and upgrading the flat roof in the halls. 2025 was another good year for investment markets and the investments with the Church of Scotland Investors Trust increased in value by £5,643 (2024: £5,193 increase). Unrestricted reserves were £118,529 at the year-end (2024: £109,943). These will continue to 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 2025 expenditure was mainly for “Away” activities, with £3,000 donated to Church of Scotland to support mental health services for students of Tabeetha School in Jaffa-Tel Aviv. 2024 “Away” donations of £3,045 were donated to EMMS International. In addition, in 2025 £300 (2024: £395) was spent on “Home” activities in connection with the Sporting Memories group. Community Art sessions began in 2025 following the receipt of a £1,000 grant from the Church of Scotland and £54 (2024: £0) of expenditure was incurred.

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2025 (contd)**

Investment Policy

The trustees aim to ensure that sufficient liquidity is maintained for the day to day needs of the church with surplus funds invested with the Church of Scotland Investors Trust. 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 31/12/25 - £60,138; 31/12/24 - £55,768) and the Church of Scotland Investors Trust Income Fund (value at 31/12/25 - £43,920; 31/12/24 - £42,647). Together, the investments increased in value by £5,643 (2024 – increase of £5,193). Both investments continue to yield good returns. 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 pressures on income (cost of living and other factors)

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. 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 a member of the congregation 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 £118,529 (2024: £109,943) of which £55,856 (2024: £54,334) had been designated for the Fabric Fund. The remaining balance of £62,673 (2024: £55,609) represents approximately nine months expenditure (2024: eight months expenditure). £11,290 (2024: £10,396) of restricted funds were held, of which £6,391 (2024: £6,646) related to the Home & Away Fund, £3,953 (2024: £3,750) to the Music in Church Fund and £946 (2024: £0) to the Community Art Fund.

Longniddry Parish Church
Trustees' Report
Year ended 31 December 2025 (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:

Blindwells Workgroup (dealing with how to reach out to the folk moving into the new town of Blindwells. We work in conjunction with Gladsmuir, Cockenzie and Port Seton Parish Churches on this project).

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, Peace, Justice and Worship Planning Workgroup (dealing with all aspects of religious education for all age groups in the Church and developing discipleship in the Church, leading worship regularly)

Eco-Congregation Workgroup (dealing with how to improve the “green-ness” of the Church and the congregation and how to move to Net-Zero)

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

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

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 2025 (contd)

Reference and Administrative Information

Trustees

The Revd Robin E Hill LLB BD PhD	Abigail Morrison
Douglas Clarke	David Munro
June Condie	Sheena Munro
James Couper	Blythe Peart
Frances Cunningham	John Reeks
Robin Cuthbertson	James Reilly
Derek Easton	Kerry Reilly
Beth Elliott	Tom Shearer
Andrew Ferguson	Charles Simpson
Pat Hardy	Gordon Smillie
Peter Helmn	Ros Stewart
Sheila Jamieson	Stephen Welch
Bruce Lewis	Michael Wood (until 13 January 2025)
Jennifer Lucietti	Peter Wood
Hamish McGregor (until 19 February 2025)	David Wyllie
Christine McVey	

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

EQ Accountants Limited
47-49 The Square
Kelso
TD5 7HW

Bankers

Royal Bank of Scotland
32 Court Street
Haddington
EH41 3NS

Longniddry Parish Church
Trustees' Report
Year ended 31 December 2025 (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).

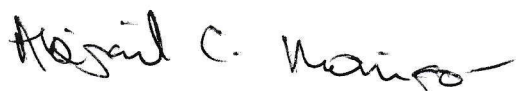
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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

17th February 2026

Longniddry Parish Church

Independent Examiner's Report to the Trustees of Longniddry Parish Church

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 19.

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.



EQ Accountants Limited
47-49 The Square
Kelso
TD5 7HW

27th February 2026

Longniddry Parish Church

Statement of Financial Activities

Year Ended 31 December 2025	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	1	75,421	3,045	78,466	74,299	3,045	77,344
Charitable activities	2	1,988	1,000	2,988	4,608	-	4,608
Other trading activities	3	8,611	-	8,611	6,767	-	6,767
Investments	4	3,333	203	3,536	3,547	-	3,547
Total income		89,353	4,248	93,601	89,221	3,045	92,266
Expenditure on:							
Raising funds	5	171	-	171	171	-	171
Charitable activities		86,239	3,354	89,593	90,204	3,440	93,644
Total expenditure		86,410	3,354	89,764	90,375	3,440	93,815
Net income/ (expenditure) before gains and losses on investments		2,943	894	3,837	(1,154)	(395)	(1,549)
Net gains on investments	9	5,643	-	5,643	5,193	-	5,193
Net income		8,586	894	9,480	4,039	(395)	3,644
Transfers between Funds		-	-	-	-	-	-
Net movement in funds		8,586	894	9,480	4,039	(395)	3,644
Reconciliation of funds:							
Total funds brought forward		109,943	10,396	120,339	105,904	10,791	116,695
Total funds carried forward		118,529	11,290	129,819	109,943	10,396	120,339

Longniddry Parish Church

Balance Sheet

At 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		104,058		98,415
Current Assets					
Debtors	10	6,794		5,088	
Bank and cash		22,544		20,470	
		<u>29,338</u>		<u>25,558</u>	
Liabilities					
Creditors falling due within one year	11	<u>(3,577)</u>		<u>(3,634)</u>	
Net Current Assets			25,761		21,924
Net Assets			<u>129,819</u>		<u>120,339</u>
The funds of the charity:	14				
Restricted income funds			11,290		10,396
Unrestricted income funds			118,529		109,943
Total Charity Funds	14		<u>129,819</u>		<u>120,339</u>

The accounts were approved by the trustees on 17th February 2026 and signed on their behalf by:

Abigail C. Morrison

Session Clerk - Abigail Morrison

Douglas Clarke

Treasurer - Douglas Clarke

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) effective from 1 January 2019 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.

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.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Recognition of income

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.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Longniddry Parish Church

Accounting Policies (cont'd)

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
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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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with the Investors Trust.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Notes forming part of the financial statements
for the year ended 31 December 2025**

Year Ended 31 December 2025	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
1 Donations and Legacies						
Gift Aided Donations	54,815	2,436	57,251	52,474	2,436	54,910
Tax Recovered: Gift Aid	13,704	609	14,313	13,174	609	13,783
Tax Recovered: Other	1,013	-	1,013	1,026	-	1,026
Offerings Given Gross of Tax	620	-	620	1,020	-	1,020
WFO (no Gift Aid)	391	-	391	525	-	525
Ordinary Offerings	3,621	-	3,621	3,808	-	3,808
Other Offerings and Donations	1,257	-	1,257	1,272	-	1,272
Legacies	-	-	-	1,000	-	1,000
	<u>75,421</u>	<u>3,045</u>	<u>78,466</u>	<u>74,299</u>	<u>3,045</u>	<u>77,344</u>
2 Charitable Activities						
Weddings & Funerals	150	-	150	900	-	900
Hospital Transport	365	-	365	950	-	950
Grants Received	1,100	1,000	2,100	2,050	-	2,050
Concerts & Other Events	180	-	180	421	-	421
Rice Sales	193	-	193	287	-	287
	<u>1,988</u>	<u>1,000</u>	<u>2,988</u>	<u>4,608</u>	<u>-</u>	<u>4,608</u>
3 Other Trading Activities						
Hall Rentals	8,611	-	8,611	6,767	-	6,767
	<u>8,611</u>	<u>-</u>	<u>8,611</u>	<u>6,767</u>	<u>-</u>	<u>6,767</u>
4 Investment Income						
Interest Received	43	-	43	54	-	54
Dividends received	3,290	203	3,493	3,493	-	3,493
	<u>3,333</u>	<u>203</u>	<u>3,536</u>	<u>3,547</u>	<u>-</u>	<u>3,547</u>

**Notes forming part of the financial statements
for the year ended 31 December 2025**

Year Ended 31 December 2025	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
5 Analysis of Expenditure						
<u>Raising Funds</u>						
Offering Envelopes	171	-	171	171	-	171
	171	-	171	171	-	171
<u>Charitable Activities</u>						
Giving to Grow	46,063	-	46,063	44,198	-	44,198
Presbytery Dues	969	-	969	1,363	-	1,363
Other Donations	175	3,000	3,175	175	3,045	3,220
Minister's Travel	797	-	797	768	-	768
Minister's Expenses	1,511	-	1,511	1,804	-	1,804
Administrative Assistance	-	-	-	1,536	-	1,536
Church Cleaning	3,677	-	3,677	4,350	-	4,350
Church Maintenance	3,206	-	3,206	1,928	-	1,928
New Church Lighting	-	-	-	3,702	-	3,702
Upgrade of Halls Flat Roof	-	-	-	3,450	-	3,450
Church Grounds Maintenance	1,616	-	1,616	2,532	-	2,532
Manse Maintenance	483	-	483	316	-	316
New Doors & Windows - Manse	4,576	-	4,576	-	-	-
Manse Grounds Maintenance	2,028	-	2,028	2,064	-	2,064
Cleaning Materials	510	-	510	590	-	590
Heating & Lighting	5,399	-	5,399	6,884	-	6,884
Insurance	2,087	-	2,087	1,982	-	1,982
Manse Council Tax	3,245	-	3,245	2,972	-	2,972
Organist Fees	2,340	-	2,340	2,510	-	2,510
Printing & Stationery	1,291	-	1,291	907	-	907
Furniture & Equipment	-	-	-	40	-	40
Outreach Costs (exc Blindwells)	828	-	828	603	-	603
Outreach Costs (Blindwells)	1,109	-	1,109	1,479	-	1,479
Tea, Coffee & Biscuits	262	-	262	209	-	209
Young Church	144	-	144	76	-	76
Website Costs	254	-	254	196	-	196
Broadband Costs	456	-	456	475	-	475
Piano Maintenance	92	-	92	68	-	68
Sporting Memories	-	300	300	-	395	395
Community Art Costs	-	54	54	-	-	-
Hospital Transport Costs	480	-	480	688	-	688
Event Costs	180	-	180	535	-	535
Copyright Licences	1,090	-	1,090	1,055	-	1,055
Purchase of rice	360	-	360	-	-	-
Independent Examination	564	-	564	534	-	534
Accounting Software	150	-	150	-	-	-
Other Expenses	297	-	297	215	-	215
	86,239	3,354	89,593	90,204	3,440	93,644
TOTAL	86,410	3,354	89,764	90,375	3,440	93,815

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 2025**

6 Staff costs and numbers

In 2025 Longniddry Church had no employees (2024 – none).

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 £32,433 and the maximum stipend (in the fifth and subsequent years of service) £39,856.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £4,600.

Other than the above, no trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £26,789 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2025	1,742
Disposals	(1,742)
At 31 December 2025	-
Accumulated Depreciation	
At 1 January 2025	1,742
Eliminated on disposals	(1,742)
At 31 December 2025	-
Net Book Value	
At 31 December 2025	-
At 31 December 2024	-

**Notes forming part of the financial statements
for the year ended 31 December 2025**

9 Investments

	2025	2024
	£	£
Market Value At 31 December 2024	98,415	93,222
Unrealised gain on investments	5,643	5,193
Market Value At 31 December 2025	<u>104,058</u>	<u>98,415</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)	60,138	55,768
Church of Scotland Investors Trust – Income Fund (at valuation)	43,920	42,647

10 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	3,787	3,575
Other	3,007	1,513
	<u>6,794</u>	<u>5,088</u>

11 Creditors

	2025	2024
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	1,132	1,840
Other creditors	2,445	1,794
	<u>3,577</u>	<u>3,634</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	44,249	55,856	3,953	104,058
Current Assets	22,001	-	7,337	29,338
Current Liabilities	(3,577)	-	-	(3,577)
Net Assets At 31 December 2025	<u>62,673</u>	<u>55,856</u>	<u>11,290</u>	<u>129,819</u>
	General	Designated	Restricted	Total
	£	£	£	£
Investments	40,331	54,334	3,750	98,415
Current Assets	18,912	-	6,646	25,558
Current Liabilities	(3,634)	-	-	(3,634)
Net assets At 31 December 2024	<u>55,609</u>	<u>54,334</u>	<u>10,396</u>	<u>120,339</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 2025**

14 Movements in Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Revaluation Gain/(Loss)	Transfers	At 31 December 2025
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	55,609	88,203	(81,474)	1,273	(938)	62,673
Designated Fabric Fund	54,334	1,150	(4,936)	4,370	938	55,856
	109,943	89,353	(86,410)	5,643	-	118,529
Restricted Funds						
Home & Away Fund	6,646	3,045	(3,300)	-	-	6,391
Music in Church Fund	3,750	203	-	-	-	3,953
Community Art Fund	-	1,000	(54)	-	-	946
	10,396	4,248	(3,354)	-	-	11,290
Total Funds	120,339	93,601	(89,764)	5,643	-	129,819

	At 1 January 2024	Incoming Resources	Outgoing Resources	Revaluation Gain/(Loss)	Transfers	At 31 December 2024
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	53,407	87,959	(83,223)	386	(2,920)	55,609
Designated Fabric Fund	52,497	1,262	(7,152)	4,807	2,920	54,334
	105,904	89,221	(90,375)	5,193	-	109,943
Restricted Funds						
Home & Away Fund	7,041	3,045	(3,440)	-	-	6,646
Music in Church Fund	3,750	-	-	-	-	3,750
	10,791	3,045	(3,440)	-	-	10,396
Total Funds	116,695	92,266	(93,815)	5,193	-	120,339

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.

Music in Church Fund: This represents monies to be used to provide an organ scholarship and/or for music for young people in Longniddry Church and East Lothian. Payments from this fund are expected to commence in 2026.

Community Art Fund: This fund holds grant monies which pay for materials for the Community Art sessions which are held in Longniddry Church.

**Notes forming part of the financial statements
for the year ended 31 December 2025**

15 Collections for Third Parties		2025	2024
		£	£
Lighthouse Community Church (Lighthouse Larder)	Note 1	1,561	-
Preston Seton Gosford Area Partnership	Note 1	-	1,475
Christian Engineers In Development	Note 2	3,102	-
Church of Scotland – Eastern Himalayan School	Note 2	-	1,719
Church of Scotland HIV Programme	Note 3	-	422
Crossreach (Edinburgh Perinatal Services)	Note 4	355	-
Christian Aid (No Crib For A Bed Appeal)	Note 4	355	-
YMCA Scotland (Olive Tree Campaign)	Note 4	-	480
Bethany Christian Trust	Note 4	-	444
Poppy Scotland	Note 5	-	182
Blythswood	Note 6	-	120
Christian Aid Committee	Note 7	6,761	5,016
Longniddry Church Guild donations	Note 7	200	200
		<u>12,334</u>	<u>10,058</u>

Note 1 – In 2025 and 2024, donations were used to buy Christmas food and other essentials for vulnerable people.

Note 2 – This represents the total collected during the Lent Jars of Grace Appeal.

Note 3 – This money was raised during a Souper Sunday lunch event.

Note 4 – These monies were raised mainly at the Christmas Eve and Christmas Day services.

Note 5 – This money was collected at the Remembrance Day service.

Note 6 – This represents cash donations in lieu of shoeboxes for Blythswood.

Note 7 – These amounts were raised outwith the direct control of the trustees of Longniddry Parish Church however have been included for information.