

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. 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

Finally in 2022, as the nation was vaccinated against Covid19, the Church was able to return to something like normal. We continued to hold services in the building every Sunday and to livestream them via Zoom and YouTube. Livestreaming is here to stay – we have several worshippers who prefer to join our services this way. We continue to produce the written summary of our Sunday service – the Sunday Focus each week and this is also a pandemic-led innovation that is here to stay. We held communion services online and then, in September, our first one in person in the church building. Other activities also returned, like the provision of tea, coffee and fellowship after Sunday morning services. This chance to meet together and chat is much valued. Our Lay Pastor, Frances Cunningham, was involved in most of our services and our Worship Team contributed many prayers as well as taking some full services during the year.

Our regular bible studies and lent study also continued. And they continued online via Zoom. This is another pandemic driven change that is for the good. The online approach works well for these groups and allows people from outside the village to join us. In 2022 we studied Luke and, over Lent, a Walter Brueggemann Lent study.

The Prayer & Contemplation sessions each Tuesday afternoon were valued by a small but faithful group of attendees and the monthly prayer diary continues online and in paper form and is enjoyed by many.

Longniddry Parish Church Trustees' Report Year ended 31 December 2022 (contd)

We were able to restart many of our social and support activities this year. We resumed the hospital transport service, the Wednesday Club for older folk in the village and our Sporting Memories group too. All are well-used and key services for the village. The Kirk Session met in person for the first time since February 2020 and the Guild restarted too.

Our Minister, Robin Hill, was delighted to be able to return to visiting our local Longniddry Primary School in person after two years of contact only via video. We were also very pleased to be able to welcome the pupils from that school to their Christmas service in the Church in December this year.

The Church engaged with several activities to support other charities helping people in the wider world. Like many other organisations, we were concerned about the people of Ukraine. In spring 2022 we collected 251 backpacks and boxes filled with basic necessities to help Ukrainian families who had to flee their homes at the onset of the Russian invasion. We worked with YMCA Scotland to deliver these via their European counterparts. We also made a donation of £10,000 from Church funds to YMCA Scotland to help them support Ukrainian refugees. And finally we hosted a concert in the summer (as part of Longniddry Gala) by our friend Bill Wishart, which raised £252 for Ukraine.

In autumn we filled yet more shoeboxes – 92 this time – to be distributed by Blythswood care to eastern European families struggling with poverty. We collected two large boxes full of books for pre-school children to be given out as Christmas gifts by Homestart East Lothian. Our collections at our Christmas services raised £353 each for the Grassmarket Community Project and Christian Aid.

We restarted our regular collection of food for the East Lothian Foodbank and collected food donations for FareShare during our Harvest service in autumn.

The focus of our activities in autumn and winter has been on supporting local people with the cost of living crisis. To this end we collected 33 packets and boxes of chocolates and festive biscuits to be included in food parcels provided by the Preston Seton Gosford Area Partnership. We also raised £3,462 in monetary donations for the Area Partnership to purchase blankets, hot water bottles and other things to help keep vulnerable people in our community warm. We began a new activity – Monday Matinees – in November. We show a film in Church each Monday afternoon followed by a hot drink and a chat. In this way we have joined with other organisations in the village to provide a warm space over the winter.

The village Christian Aid group, exclusively manned by Church members, raised well over £4,000 with their activities in the village, including a plant sale, the Christian Aid week collection and a quiz.

The Church continues in its 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 with our sister Church, Gladsmuir, and the two churches in Cockenzie and Port Seton to consider our missional outreach to the new town being built at Blindwells. We held our first event – carol singing – at the end of the year. We also enjoyed a meeting of all four Kirk Sessions to discuss this project.

In terms of congregational membership, we began 2022 with 274 members. Three people joined us during the year and, sadly, we lost 8 members of the congregation through death. We have altered how we count people who are faithful attendees but not members of the church so 19 people are noted elsewhere on our Roll. This means we end the year with 250 members and about 25 others who are actively engaged with the Church. One long-standing elder stood down from the Kirk session during the year.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2022 (contd)

Financial Review

Total income increased to £83,990 in 2022 (2021: £81,379). This was primarily due to increased hall rental income, with the use of the halls increasing as organisations resumed their activities. This resulted in a rise in total unrestricted income to £80,939 (2021: £77,986). Restricted income of £3,051 (2021: £3,393) 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 half of total expenditure related to Ministry and Mission payments which totalled £43,728 in 2022 (2021: £39,207). 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. A special donation of £10,000 to YMCA Scotland was made in March 2022 for YMCA Europe’s work with internally displaced Ukrainians and refugees who have fled Ukraine. Most of the remaining expenditure went towards the upkeep of the church, manse and the grounds. The cost of energy is currently a key focus for everyone. We are fortunate that our gas prices were fixed in June 2021 until June 2024 and our electricity prices were fixed in June 2020 until June 2023.

Unrestricted income exceeded unrestricted expenditure in 2022 leading to a deficit before investment (losses)/ gains of £2,682 (2021: £2,753 surplus). It should be noted however that the 2022 deficit is after taking account of the special donation of £10,000 to YMCA Scotland. 2022 has been a difficult year for investment markets and the investments with the Church of Scotland Investors Trust reduced in value by £12,998 (2021: £4,970 increase). Unrestricted reserves were £114,129 at the year-end (2021: £129,775). Despite the reduction, 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 2022 expenditure was mostly for “Away” activities, with £3,200 donated to EMMS International. 2021 “Away” donations of £3,200 were shared equally between EMMS International, Christian Aid and the Church of Scotland HIV Programme. In 2022, £300 (2021: £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 31/12/22 - £47,202; 31/12/21 - £52,796) and the Church of Scotland Investors Trust Income Fund (value at 31/12/22 - £40,719; 31/12/21 - £48,123). Together, the investments reduced in value by £12,998 (2021 – increase of £4,970), reflective of very challenging investment markets in 2022 and reversing the gains achieved in earlier years. Both continue to yield good returns however. 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 2022 (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. 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 £114,129 (2021: £129,775) of which £55,404 (2021: £60,014) had been designated for the Fabric Fund. The remaining balance of £58,725 (2021: £69,761) represents approximately ten months expenditure (2021: eleven months expenditure). (Note: the 2022 calculation excludes the £10,000 special donation to YMCA Scotland.) £7,321 (2021: £7,892) of restricted funds were held, of which £7,196 (2021: £7,645) 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 2022 (contd)

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 2022 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 2023)

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 2023).

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 2022 (contd)**

Reference and Administrative Information

Trustees

The Revd Robin E Hill LLB BD PhD Douglas Clarke June Condie James Couper Ian Coutts Norah Coutts Frances Cunningham Robin Cuthbertson Derek Easton Beth Elliott Frank Elliott Andrew Ferguson 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

Douglas Home & Co, Chartered Accountants
49 Market Street
Haddington
EH41 3JE

Bankers

Royal Bank of Scotland
32 Court Street
Haddington
EH41 3NS

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2022 (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**

21st February 2023

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2022

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

Douglas Home & Co, Chartered Accountants
49 Market Street
Haddington
EH41 3JE

24th February 2023

Longniddry Parish Church

Statement of Financial Activities

<u>Year ended 31 December 2022</u>	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	1	71,928	3,051	74,979	72,215	3,393	75,608
Charitable activities	2	1,532	-	1,532	1,615	-	1,615
Other trading activities	3	4,819	-	4,819	1,545	-	1,545
Investments	4	2,660	-	2,660	2,611	-	2,611
Total income		80,939	3,051	83,990	77,986	3,393	81,379
Expenditure on:							
Raising funds	5	160	-	160	-	-	-
Charitable activities		83,461	3,588	87,049	75,233	3,200	78,433
Total expenditure		83,621	3,588	87,209	75,233	3,200	78,433
Net income/(expenditure) before gains and losses on investments		(2,682)	(537)	(3,219)	2,753	193	2,946
Net (losses)/ gains on investments		(12,998)	-	(12,998)	4,970	-	4,970
Net income/(expenditure)		(15,680)	(537)	(16,217)	7,723	193	7,916
Transfers between Funds		34	(34)	-	-	-	-
Net movement in funds		(15,646)	(571)	(16,217)	7,723	193	7,916
Reconciliation of funds:							
Total funds brought forward		129,775	7,892	137,667	122,052	7,699	129,751
<u>Total funds carried forward</u>		<u>114,129</u>	<u>7,321</u>	121,450	<u>129,775</u>	<u>7,892</u>	137,667

Longniddry Parish Church

Balance Sheet

At 31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		87,921		100,919
Current Assets					
Debtors	10	6,323		5,225	
Bank and cash		<u>32,242</u>		<u>36,385</u>	
		38,565		41,610	
Liabilities					
Creditors falling due within one year	11	<u>(5,036)</u>		<u>(4,862)</u>	
Net Current Assets					
			33,529		36,748
Net Assets					
			<u>121,450</u>		<u>137,667</u>
The funds of the charity:					
Restricted income funds	14		7,321		7,892
Unrestricted income funds			114,129		129,775
Total Charity Funds					
	14		<u>121,450</u>		<u>137,667</u>

The accounts were approved by the trustees on 21st February 2023 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) 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 2022**

<u>Year ended 31 December 2022</u>	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
1 Donations and Legacies							
Gift Aided Donations		52,807	2,436	55,243	55,283	2,673	57,956
Tax Recovered: Gift Aid		13,202	609	13,811	13,821	668	14,489
Tax Recovered: Other		239	-	239	-	-	-
Offerings Given Gross of Tax		1,020	-	1,020	1,020	-	1,020
WFO (no Gift Aid)		841	-	841	514	-	514
Ordinary Offerings		2,225	-	2,225	352	-	352
Other Offerings and Donations		1,594	6	1,600	1,225	52	1,277
		71,928	3,051	74,979	72,215	3,393	75,608
2 Charitable Activities							
Weddings & Funerals		1,225	-	1,225	1,450	-	1,450
Hospital Transport		307	-	307	-	-	-
Concerts and Other Events		-	-	-	165	-	165
		1,532	-	1,532	1,615	-	1,615
3 Other Trading Activities							
Hall Rentals		4,819	-	4,819	1,545	-	1,545
		4,819	-	4,819	1,545	-	1,545
4 Investment Income							
Interest Received		60	-	60	20	-	20
Dividends received		2,600	-	2,600	2,591	-	2,591
		2,660	-	2,660	2,611	-	2,611

**Notes forming part of the financial statements
for the year ended 31 December 2022**

<u>Year ended 31 December 2022</u>	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
5 Analysis of Expenditure							
<u>Raising Funds</u>							
Offering Envelopes		160	-	160	-	-	-
		<u>160</u>	<u>-</u>	<u>160</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Charitable Activities</u>							
Ministries & Mission		43,728	-	43,728	39,207	-	39,207
Presbytery Dues		555	-	555	530	-	530
Other Donations		10,100	3,200	13,300	50	3,200	3,250
Minister's Travel		768	-	768	960	-	960
Minister's Expenses		1,655	-	1,655	1,473	-	1,473
Pulpit Supply		72	-	72	-	-	-
Administrative Assistance		2,154	-	2,154	1,932	-	1,932
Church Cleaning		3,132	-	3,132	1,980	-	1,980
Church Maintenance		1,937	-	1,937	7,014	-	7,014
Church Grounds Maintenance		1,139	-	1,139	1,826	-	1,826
Manse Maintenance		1,198	-	1,198	237	-	237
Manse Gardening Costs		1,712	-	1,712	1,260	-	1,260
Cleaning Materials		174	-	174	149	-	149
Heating & Lighting		3,407	-	3,407	3,272	-	3,272
Insurance		1,966	-	1,966	1,898	-	1,898
Manse Council Tax		2,732	-	2,732	2,651	-	2,651
Organist Fees		650	-	650	2,725	-	2,725
Printing & Stationery		1,066	-	1,066	636	-	636
Furniture & Equipment		1,388	-	1,388	4,214	-	4,214
Outreach Costs		513	-	513	751	-	751
Website Costs		130	-	130	154	-	154
Broadband Costs		426	-	426	431	-	431
Piano Maintenance		60	-	60	-	-	-
Fees – Online Services		100	-	100	135	-	135
Sporting Memories		-	300	300	-	-	-
Hospital Transport Costs		459	-	459	-	-	-
Movie Costs		79	-	79	-	-	-
Event Costs		-	-	-	311	-	311
Copyright Licences		1,030	-	1,030	851	-	851
Adult Education		76	-	76	30	-	30
Independent Examiner's Fee		504	-	504	120	-	120
Other Expenses		551	88	639	436	-	436
		<u>83,461</u>	<u>3,588</u>	<u>87,049</u>	<u>75,233</u>	<u>3,200</u>	<u>78,433</u>
TOTAL		<u>83,621</u>	<u>3,588</u>	<u>87,209</u>	<u>75,233</u>	<u>3,200</u>	<u>78,433</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 2022

6 Staff costs and numbers

In 2022 Longniddry Church had no employees (2021 – 0.1). The total salary paid in 2021 was £1,932 which was for administrative assistance. Since January 2022 this service has been provided on a self-employed basis.

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 £4,079.

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

- £2,154 for administrative assistance.

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 £27,524 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 January 2021 & 2022	1,742
Additions	-
At 31 December 2021 & 2022	<u>1,742</u>
Accumulated Depreciation	
At 1 January 2021 & 2022	1,742
Charge for year	-
At 31 December 2021 & 2022	<u>1,742</u>
Net Book Value	
At 31 December 2021 & 2022	<u><u>-</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2022**

9 Investments

	2022	2021
	£	£
Market value at 31 December 2021	100,919	95,949
Purchase of investments	-	-
Unrealised gain/ (loss) on investments	(12,998)	4,970
Market value at 31 December 2022	<u>87,921</u>	<u>100,919</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)	£47,202	£52,796
Church of Scotland Investors Trust – Income Fund (at valuation)	£40,719	£48,123

10 Debtors

	2022	2021
	£	£
Gift Aid Tax Refund Due	3,669	3,696
Other	2,654	1,529
	<u>6,323</u>	<u>5,225</u>

11 Creditors

	2022	2021
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	1,919	3,269
Other creditors	3,117	1,593
	<u>5,036</u>	<u>4,862</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	40,719	47,202	-	87,921
Current Assets	23,042	8,202	7,321	38,565
Current Liabilities	(5,036)	-	-	(5,036)
Net assets at 31 December 2022	<u>58,725</u>	<u>55,404</u>	<u>7,321</u>	<u>121,450</u>

	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>

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 2022**

14 Movements in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2022 £
Unrestricted funds						
General Fund	69,761	79,955	(83,621)	(7,404)	34	58,725
Designated Fabric Fund	60,014	984	-	(5,594)	-	55,404
	129,775	80,939	(83,621)	(12,998)	34	114,129
Restricted Funds						
Home & Away Fund	7,645	3,051	(3,500)	-	-	7,196
Go For It	213	-	(88)	-	-	125
Community Wellbeing	34	-	-	-	(34)	-
	7,892	3,051	(3,588)	-	(34)	7,321
Total funds	137,667	83,990	(87,209)	(12,998)	-	121,450

	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

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. The small residual balance has been transferred to the General Fund from which any further expenditure will be met.

**Notes forming part of the financial statements
for the year ended 31 December 2022**

15 Collections for Third Parties		2022	2021
		£	£
Christian Aid		6,029	-
Preston Seton Gosford Area Partnership	Note 1	3,462	-
YMCA Scotland (concert for Ukraine)		252	-
Grassmarket Community Project		353	-
Preston Lodge Learning Foundation	Note 2	-	13,129
Refugee Survival Trust		-	178
Church of Scotland HIV Programme		93	265
Leuchie House		-	100
John Bellany Day Centre		-	215
Bethany Christian Trust		-	80
Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 3	200	-
Other donations in total	Note 3	200	100
		<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
		10,589	14,067

Note 1 – These were donations for items to help keep vulnerable people in the community warm

Note 2 – These monies were raised for Chromebooks for pupils of Preston Lodge High School.

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