

The Church of Scotland
Longniddry Parish Church

ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

Congregation No: 030215

Scottish Charity No: SC016556

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. 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

2023 saw Longniddry Church continue with many of our regular activities. We held services in the Church every Sunday, all livestreamed on Zoom and YouTube too. We have a small but loyal group who prefer to join us online. We still produce the Sunday Focus – our weekly summary of the service and notices for the coming Sunday. We hold four communion services a year with evening communion also offered on those days. This later, more reflective, service is much valued. We continue to hold our annual bereavement service on the longest night. We have several additional services over the Advent and Easter periods as well as the annual Remembrance service.

In 2023 our bible study groups consisted of a Lent study linked to the recent film of West Side Story and a set of Advent studies based around stories inspired by Christmas stamps. This material also formed the basis of our Advent and Christmas services, was shared with our Presbytery and was prepared by our minister. We continued with our weekly sessions where the church is open for an hour for prayer and quiet contemplation. The two or three people who attend these sessions value them enormously. Our monthly prayer diary continues to be produced and is available on our website and in hard copy.

Our outreach to the congregation and wider community continued with our New Age Kurling, Wednesday Club and Sporting Memories groups. We offer our much-valued hospital transport service to villagers and many who are not members of the Church are grateful for this service. We continued with our Monday Matinees at the start of 2023 and began them again at the end of the year. These give people an opportunity to come together in a warm space to relax.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2023 (contd)

We have become even more engaged with the community over the last year or so. We have elders as representatives on the Community Council, the Community Centre Management Committee and our local doctors' surgery's patient participation group. The Church worked closely with the Community Council and others to support a significant Christmas-tree lighting event in the village.

As usual the congregation responded magnificently to the several appeals for donations we made this year. The first was our Lent Jars of Grace appeal for funds for the CrossReach Daisy Chain project which helps youngsters from Glasgow. We raised £1,341. In October we ran our appeal for people to fill shoeboxes with basic necessities. We gave 72 boxes to Blythswood Care who distribute them to families in eastern Europe. In November we gave 280 books to the Home-Start charity to give to families with pre-school children to read together. In December we gave £1,950 in monetary donations made by the congregation to our local Preston-Seton-Gosford Area Partnership to buy warm clothes for local families facing another winter with increasing costs. And we gave dozens of packets of sweets and biscuits to our local partners to include in food parcels to struggling local families. Our Christmas service collections raised £814 which was split evenly between Christian Aid and Bethany Christian Trust. We also made donations directly from Church funds: we responded to the earthquake in Syria and Turkey and donated £1,000 to the Disasters Emergency Committee fund and our regular donations from members to our Away Fund meant we gave £3,200 to Christian Aid. And we continued to take boxes of donations of food up to East Lothian Foodbank.

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

We fitted a new, catering-suitable kitchen during the year. This allows us to provide food and drink for events – especially hot food – in a much safer environment. We had stopped providing much food because the old kitchen was not fit for purpose. This meant we re-started our provision of mince pies after our Lessons and Carols service at Christmas and we provided soup after a service in early 2024.

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 on missional outreach to the new town being built at Blindwells. We have delivered Easter and Christmas cards to every household and we held monthly events from May to December. These varied from carol singing to craft activities and have attracted a small number of families from the new town. We held our first service there on Remembrance Day.

In terms of congregational membership, we began 2023 with 251 members. Four people joined us during the year and, sadly, we lost 7 members of the congregation through death. This means we end the year with 248 members and about 20 others who are actively engaged with the Church. Four long-standing elders stood down from the Kirk session during the year and we are grateful to them for their faithful service.

Our minister spends a great deal of time working with teachers and classes in two primary schools and our local high school. This will routinely involve school assemblies, church visits of one kind or another, classroom discussions on biblical, religious or ethical themes and end of term celebrations. In addition, he has nearly 20 years of experience in Preston Lodge High School's Music, Enhanced Learning Provision and RME departments, where he is a friend who can be called in a wide range of circumstances. In the last year he has also made available to schools a set of mathematical puzzles, demonstrations and tricks intended to demonstrate the beauty of maths for young people of all ages.

Longniddry Parish Church

Trustees' Report

Year ended 31 December 2023 (contd)

Financial Review

Total income increased to £96,452 in 2023 (2022: £83,990). This increase reflected additional donations including a £5,000 trusts gift (unrestricted) and £3,750 (restricted) to encourage musical talent in young people in Longniddry Church and beyond. With 2023 representing a full year of normal Sunday worship an increase in Ordinary (Plate) offerings was also recorded. Restricted income of £3,045 (2022: £3,051) 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 42% of total expenditure related to Giving to Grow (formerly Ministry and Mission) payments which totalled £44,838 in 2023 (2022: £43,728). 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 £1,000 to Christian Aid was made following the Turkey Syria earthquake in February 2023. Just over £20,000 was spent in installing a new kitchen in the halls. Most of the remaining expenditure went towards the upkeep of the church, manse and the grounds. We experienced an increase in electricity costs following the ending of our fixed price agreement in June 2023, although our gas prices remain fixed until June 2024 when the current three-year contract ends.

Because of the kitchen work, unrestricted expenditure exceeded unrestricted income in 2023 leading to a deficit before investment gains/ (losses) of £13,651 (2022: £2,682 deficit). Following a difficult year in 2022, 2023 was better for investment markets and the investments with the Church of Scotland Investors Trust increased in value by £5,301 (2022: £12,998 reduction). Unrestricted reserves were £105,904 at the year-end (2022: £114,129). 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 2023 expenditure was wholly for "Away" activities, with £3,200 donated to Christian Aid. 2022 "Away" donations of £3,200 were donated to EMMS International. £3,750 was received towards the end of 2023 into the Music in Church fund.

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 31/12/23 - £50,960; 31/12/22 - £47,202) and the Church of Scotland Investors Trust Income Fund (value at 31/12/23 - £42,262; 31/12/22 - £40,719). Together, the investments increased in value by £5,301 (2022 – reduction of £12,998). 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.

**Longniddry Parish Church
Trustees' Report
Year ended 31 December 2023 (contd)**

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 £105,904 (2022: £114,129) of which £52,497 (2022: £55,404) had been designated for the Fabric Fund. The remaining balance of £53,407 (2022: £58,725) represents approximately eight months expenditure (2022: ten months expenditure). (Note: the 2022 calculation excludes the £10,000 special donation to YMCA Scotland.) £10,791 (2022: £7,321) of restricted funds were held, of which £7,041 (2022: £7,196) related to the Home & Away Fund and £3,750 (2022: £nil) to the Music in Church 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 2023 (contd)**

Blindwells Workgroup (dealing with how to reach out to the folk moving into the new town of Blindwells. We work in conjunction with Gladsmuir, Chalmers Memorial and Cockenzie Old 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 2023 (contd)**

Reference and Administrative Information

Trustees

<p>The Revd Robin E Hill LLB BD PhD Douglas Clarke June Condie James Couper Ian Coutts (until 29 August 2023) Norah Coutts (until 29 August 2023) Frances Cunningham Robin Cuthbertson Derek Easton Beth Elliott Frank Elliott Andrew Ferguson Pat Hardy Peter Helmn Linda Hume Jim Jamieson Sheila Jamieson Alastair Kirkpatrick (until 3 September 2023) Alison Leakey (until 14 November 2023) Bruce Lewis</p>	<p>Jennifer Lucietti 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</p>
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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 2023 (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**

20th February 2024

Longniddry Parish Church
Independent Examiner's Report to the Trustees of Longniddry Parish Church
Year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 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

23rd February 2024

Longniddry Parish Church

Statement of Financial Activities

<u>Year ended 31 December 2023</u>	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	1	78,792	6,795	85,587	71,752	3,051	74,803
Charitable activities	2	2,780	-	2,780	1,708	-	1,708
Other trading activities	3	4,875	-	4,875	4,819	-	4,819
Investments	4	3,210	-	3,210	2,660	-	2,660
Total income		89,657	6,795	96,452	80,939	3,051	83,990
Expenditure on:							
Raising funds	5	166	-	166	160	-	160
Charitable activities		103,142	3,200	106,342	83,461	3,588	87,049
Total expenditure		103,308	3,200	106,508	83,621	3,588	87,209
Net (expenditure)/ income before gains and losses on investments		(13,651)	3,595	(10,056)	(2,682)	(537)	(3,219)
Net gains/ (losses) on investments		5,301	-	5,301	(12,998)	-	(12,998)
Net income/(expenditure)		(8,350)	3,595	(4,755)	(15,680)	(537)	(16,217)
Transfers between Funds		125	(125)	-	34	(34)	-
Net movement in funds		(8,225)	3,470	(4,755)	(15,646)	(571)	(16,217)
Reconciliation of funds:							
Total funds brought forward		114,129	7,321	121,450	129,775	7,892	137,667
<u>Total funds carried forward</u>		<u>105,904</u>	<u>10,791</u>	<u>116,695</u>	<u>114,129</u>	<u>7,321</u>	<u>121,450</u>

Longniddry Parish Church

Balance Sheet

At 31 December 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible fixed assets	8		-		-
Investments	9		93,222		87,921
Current Assets					
Debtors	10	6,445		6,323	
Bank and cash		<u>21,192</u>		<u>32,242</u>	
		27,637		38,565	
Liabilities					
Creditors falling due within one year	11	<u>(4,164)</u>		<u>(5,036)</u>	
Net Current Assets					
			23,473		33,529
Net Assets					
			<u>116,695</u>		<u>121,450</u>
The funds of the charity:					
Restricted income funds	14		10,791		7,321
Unrestricted income funds			105,904		114,129
Total Charity Funds					
	14		<u>116,695</u>		<u>121,450</u>

The accounts were approved by the trustees on 20th February 2024 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 2023**

<u>Year ended 31 December 2023</u>	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
1 Donations and Legacies							
Gift Aided Donations		53,206	5,436	58,642	52,807	2,436	55,243
Tax Recovered: Gift Aid		13,301	1,359	14,660	13,202	609	13,811
Tax Recovered: Other		815	-	815	239	-	239
Offerings Given Gross of Tax		1,020	-	1,020	1,020	-	1,020
WFO (no Gift Aid)		621	-	621	841	-	841
Ordinary Offerings		3,765	-	3,765	2,225	-	2,225
Trusts		5,000	-	5,000	-	-	-
Other Offerings and Donations		1,064	-	1,064	1,418	6	1,424
		78,792	6,795	85,587	71,752	3,051	74,803
2 Charitable Activities							
Weddings & Funerals		930	-	930	1,225	-	1,225
Hospital Transport		940	-	940	307	-	307
Rice sales		910	-	910	176	-	176
		2,780	-	2,780	1,708	-	1,708
3 Other Trading Activities							
Hall Rentals		4,875	-	4,875	4,819	-	4,819
		4,875	-	4,875	4,819	-	4,819
4 Investment Income							
Interest Received		233	-	233	60	-	60
Dividends received		2,977	-	2,977	2,600	-	2,600
		3,210	-	3,210	2,660	-	2,660

**Notes forming part of the financial statements
for the year ended 31 December 2023**

<u>Year ended 31 December 2023</u>	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
5 Analysis of Expenditure							
<u>Raising Funds</u>							
Offering Envelopes		166	-	166	160	-	160
		<u>166</u>	<u>-</u>	<u>166</u>	<u>160</u>	<u>-</u>	<u>160</u>
<u>Charitable Activities</u>							
Giving to Grow		44,838	-	44,838	43,728	-	43,728
Presbytery Dues		804	-	804	555	-	555
Other Donations		1,250	3,200	4,450	10,100	3,200	13,300
Minister's Travel		768	-	768	768	-	768
Minister's Expenses		2,762	-	2,762	1,655	-	1,655
Pulpit Supply		-	-	-	72	-	72
Administrative Assistance		2,480	-	2,480	2,154	-	2,154
Church Cleaning		3,939	-	3,939	3,132	-	3,132
Church Maintenance		2,497	-	2,497	1,937	-	1,937
New Church Kitchen		20,062	-	20,062	-	-	-
Church Grounds Maintenance		3,365	-	3,365	1,139	-	1,139
Manse Maintenance		335	-	335	1,198	-	1,198
Manse Grounds Maintenance		1,516	-	1,516	1,712	-	1,712
Cleaning Materials		464	-	464	174	-	174
Heating & Lighting		4,740	-	4,740	3,407	-	3,407
Insurance		2,145	-	2,145	1,966	-	1,966
Manse Council Tax		2,901	-	2,901	2,732	-	2,732
Net Zero Costs		340	-	340	-	-	-
Organist Fees		550	-	550	650	-	650
Printing & Stationery		876	-	876	1,066	-	1,066
Furniture & Equipment		586	-	586	1,388	-	1,388
Outreach Costs		1,163	-	1,163	513	-	513
Website Costs		154	-	154	130	-	130
Broadband Costs		458	-	458	426	-	426
Piano Maintenance		93	-	93	60	-	60
Fees – Online Services		-	-	-	100	-	100
Sporting Memories		-	-	-	-	300	300
Hospital Transport Costs		883	-	883	459	-	459
Movie Costs		40	-	40	79	-	79
Event Costs		241	-	241	-	-	-
Copyright Licences		983	-	983	1,030	-	1,030
Adult Education		-	-	-	76	-	76
Purchase of rice		1,261	-	1,261	-	-	-
Independent Examination		396	-	396	504	-	504
Other Expenses		252	-	252	551	88	639
		<u>103,142</u>	<u>3,200</u>	<u>106,342</u>	<u>83,461</u>	<u>3,588</u>	<u>87,049</u>
TOTAL		<u>103,308</u>	<u>3,200</u>	<u>106,508</u>	<u>83,621</u>	<u>3,588</u>	<u>87,209</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 2023

6 Staff costs and numbers

In 2023 Longniddry Church had no employees (2022 – 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 £30,135 and the maximum stipend (in the fifth and subsequent years of service) £37,032.

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred totalling £4,492.

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

- £2,480 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 £27,694 was donated to the congregation by trustees.

8 Tangible Fixed Assets

	Equipment £
Cost	
At 1 January 2022 & 2023	1,742
Additions	-
At 31 December 2022 & 2023	<u>1,742</u>
Accumulated Depreciation	
At 1 January 2022 & 2023	1,742
Charge for year	-
At 31 December 2022 & 2023	<u>1,742</u>
Net Book Value	
At 31 December 2022 & 2023	<u><u>-</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2023**

9 Investments

	2023	2022
	£	£
Market value at 31 December 2022	87,921	100,919
Unrealised gain/ (loss) on investments	5,301	(12,998)
Market value at 31 December 2023	<u>93,222</u>	<u>87,921</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)	£50,960	£47,202
Church of Scotland Investors Trust – Income Fund (at valuation)	£42,262	£40,719

10 Debtors

	2023	2022
	£	£
Gift Aid Tax Refund Due	4,438	3,669
Other	2,007	2,654
	<u>6,445</u>	<u>6,323</u>

11 Creditors

	2023	2022
	£	£
<i>Amounts falling due within one year:</i>		
Accruals and deferred income	2,923	1,919
Other creditors	1,241	3,117
	<u>4,164</u>	<u>5,036</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	41,657	51,565	-	93,222
Current Assets	15,914	932	10,791	27,637
Current Liabilities	(4,164)	-	-	(4,164)
Net assets at 31 December 2023	<u>53,407</u>	<u>52,497</u>	<u>10,791</u>	<u>116,695</u>
	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>

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 2023**

14 Movements in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation Gain/ (Loss) £	Transfers £	At 31 December 2023 £
Unrestricted funds						
General Fund	58,725	88,395	(83,246)	1,542	(12,009)	53,407
Designated Fabric Fund	55,404	1,262	(20,062)	3,759	12,134	52,497
	114,129	89,657	(103,308)	5,301	125	105,904
Restricted Funds						
Home & Away Fund	7,196	3,045	(3,200)	-	-	7,041
Go For It	125	-	-	-	(125)	-
Music in Church	-	3,750	-	-	-	3,750
	7,321	6,795	(3,200)	-	(125)	10,791
Total funds	121,450	96,452	(106,508)	5,301	-	116,695

	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

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”. In 2023 the small remaining balance was transferred to the General Fund from which any future expenditure will be undertaken.

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.

**Notes forming part of the financial statements
for the year ended 31 December 2023**

15 Collections for Third Parties		2023	2022
		£	£
Christian Aid Committee		4,187	6,029
Preston Seton Gosford Area Partnership	Note 1	1,950	3,462
CrossReach Daisy Chain Project	Note 2	1,341	-
Preston Lodge Learning Foundation	Note 3	349	-
Help Musicians	Note 4	175	-
Church of Scotland HIV Programme	Note 5	121	93
Bethany Christian Trust	Note 6	407	-
Christian Aid	Note 6	407	-
East Lothian Foodbank		32	-
YMCA Scotland (concert for Ukraine)		-	252
Grassmarket Community Project		-	353
 Longniddry Church Guild donations:			
Church of Scotland Guild Projects	Note 7	200	200
Other donations in total	Note 7	100	200
		<hr/>	<hr/>
		9,269	10,589
		<hr/> <hr/>	<hr/> <hr/>

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

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

Note 3 – These monies were raised during Gala Week for kitchen equipment and food supplies for pupils of Preston Lodge High School Enhanced Learning Provision.

Note 4 – This was from money raised ahead of the retiral of a church organist. An additional £100 was sent to the Help Musicians charity from Longniddry Church funds.

Note 5 – This money was raised during a Souper Sunday lunch event.

Note 6 – A total of £814 was raised on Christmas Eve and Christmas Day which was shared equally among the two charities.

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