

Church of Scotland
Prestonpans: Prestongrange Parish Church

Congregation Number 030246
Scottish Charity SC 031191

Annual report and Accounts
Year ended 31 December 2014

Charity Administration Reference Information

Charity name Prestonpans: Prestongrange Parish Church
Congregation Reference Number 030246
Scottish Charity Number SC031191
Contact Address Ms Margaret Milne
29 Castle Terrace
Port Seton
EH32 0EP

Trustees 1 January 2014 - 31 December 2014

Congregational Board

Ina Berrick
Margaret Milne
Reece Allan
Fiona Carbarry Johnston
Janice McLeish
Alison Paterson
Kathleen Waugh
Crystal Webster
Calum Wilson

Kirk Session

Heather Antonelli	Isabel Monaghan
Bill Baillie	Ian Ness
Margaret Baillie	Lynda Ness
Yvonne Baillie	Margaret Rankine
Margaret Bain	Rosemary Renton
John Bellany	Pauline Smith
Rose Buchanan ²	Matthew Smith
Diana Bryden-Reid ¹	Ian Wallace
Wilma Clark ²	Sheila Wilson
Norma Dickson ²	Mary Yorkston
Joyce Gordon ³	
Jane Hepburn ¹	
Linda Hogg ³	
Edith Johnstone ³	
Rhona Mackenzie ¹	
Peter Mackenzie ³	

Elders marked ¹ (By Post)
Elders marked ² (whole year)
Elders marked ³ (since 2013)

Principal Office Bearers

Minister	Kenneth Donald (appointed 18.12.14)
Clerk to the Kirk Session	Jane Hepburn
Clerk to the Congregational Board	Diana Bryden-Reid
Treasurer	Margaret Milne

Independent Examiner	Ann Milne
Bankers	Royal Bank of Scotland, 2 Ayres Wynd, Prestonpans, EH32 9AB

Trustees' Annual Report Year ended 31 December 2014

Governing Document

The Church is administered in accordance with the terms of the Standard Deed of Constitution of the Church of Scotland.

Recruitment and appointment of Trustees

Members of the Kirk Session and the Congregational Board are trustees of the charity. The Members of the Kirk Session are chosen from members of the church who are considered to have the appropriate gifts and skills to lead the church. Members of the Kirk Session are elders, ordained as and when the Kirk Session sees the need. Ordination to the eldership is for life, but membership of the Kirk Session need not be.

The minister, who is a member of the Kirk Session, is elected by the congregation, and inducted by the Presbytery of Lothian. The Clerk to the Kirk Session and the Treasurer are appointed by the Kirk Session.

Members of the Congregational Board are nominated, elected, and appointed at the stated annual meeting of the congregation from the membership of the congregation. The members are chosen as having the commitment and the appropriate skills to manage the affairs of the church. Board members serve for three years after which they are eligible for re-election. The Clerk to the Congregational Board is appointed by the Board.

Organisational Structure

The Congregational Board is responsible for the management of the assets of the congregation. The Board is chaired by the minister and meets three times in the year plus two joint meetings. The Kirk Session is responsible for the spiritual affairs of the church. The Session meets six times a year. All meetings are plenary meetings.

Objectives and Activities

Prestongrange Parish Church is a congregation within the Church of Scotland. The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national church, it acknowledges its 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.

Prestongrange Parish Church holds Worship services regularly every Sunday at 11am and on three other occasions each month. The other services comprise a monthly communion service at 9.30am and two monthly services at sheltered housing developments in the town.

The Guild meets fortnightly throughout the winter, with a varied programme of worship and fellowship, usually with a visiting speaker. Different Fellowship groups meet throughout the week

A monthly afternoon tea is offered to anyone who would like a cuppa and a chat. This has been taken up by two local day-centres. Attendance can be over 60 persons.

The hall is also used by several other community groups on a regular or occasional basis. It is available for hire for social and community functions.

The Town Hall and Community Centre are used for church events several times a year.

Children and Young People

During the morning service in school term times children aged 3-11 are in Church for the first part of the service, after which they go to the Sunday Club.

The Youth Fellowship (Focus) meets on Friday evenings. Most of the Youth activity is shared with the other churches in the town.

Three activity days are held each year (previously holiday clubs). At Easter, for children in P1-7, this involves about 30 children, at summer, for children in P1-7, involves again about 70 and again at Christmas with a smaller number involved. Supported by a large team of leaders and assistant leaders includes adults and many high-school children There is also an Open Day "Kirk Lark" where outreach into the community takes the form of a faith based fun day which is well supported by the community, which unfortunately had to be cancelled this year.

The Church includes a company of the Boys Brigade which meets weekly in the Hall. The Hall is also used weekly by Guides (including Brownies and Rainbows) and sports groups.

Achievements and Performance

Attendance at morning worship is typically 80 -100, not including children. Social events, such as coffee mornings and dances attract similar numbers. The monthly early communion service is typically attended by about 20. The diverse youth work, shared between the churches of the town, is a noteworthy feature of the church and the community. As well as mainstream denominations (Roman Catholic, Episcopal, Salvation Army), the Covenant Christian Fellowship, a local independent fellowship, co-operate most effectively.

The local churches all join in special services at Easter and at New Year, and occasionally at other times.

The 'Tranent Cluster' comprises the 6 local congregations of the Church of Scotland (Tranent, Chalmers, Cockenzie Old, Longniddry, Gladsmuir and Prestongrange). The main shared activity is the employment of two part time Parish Workers/Families and Youth Development Workers. Other occasional events are shared when appropriate.

Extensive new housing in the town presents a challenge to all community organisations, to involve the new residents in community activities and share the 'ownership' of the community. Prestongrange Church has attempted to reach out to the new residents in these houses in a number of ways. There is still much scope for extending our outreach. The Kirk Session is actively considering this need.

Financial Review

The principal source of income is from weekly offerings. There has been a small increase in weekly offerings from the previous year. Tax recovered through Gift Aid has decreased slightly. Fund-raising activities raised a total of £2345, an increase of £525 on last year's total of £1820. The main financial concern is to increase regular giving.

Reserves Policy

It is the trustees' policy to ensure that all commitments are met each year. Where possible, a surplus is carried forward to meet expenses early in the following year, at a season when money is slow to come in. At the end of the year, the congregation held unrestricted cash funds of £14,341, up £6146 on last year.

Statement of Trustees' Responsibilities

The members of the Kirk Session and the Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The same members are responsible for keeping proper accounting records, available on request, which must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the Regulations and Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. The same members are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf

Jane Hepburn

Session Clerk

Date 02/03/2015

Prestonpans: Prestongrange Parish Church
Independent Examiner's Report to the Trustees of Prestongrange Parish Church

I report on the accounts of the charity for the year ended 31 December 2014 which are set out in pages 7 to 12.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

Name: **Ann Milne**

Address: **24 Clanranald Avenue, Prestonpans EH32 9FP**

Date: 10.03.2015

Prestonpans; Prestongrange Parish Church

Receipts and Payments Accounts

Year ended 31 December 2014

	Note	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
<u>RECEIPTS</u>					
Incoming resources from generated funds					
Voluntary income	1	50404		50404	47516
Activities that Generate Income	2	2345		2345	1820
Investment income	3	0		0	5
Income from other Sources					
Miscellaneous income	4	4248	12770	17018	4861
<u>Total Receipts</u>		56997	12770	69767	54202
<u>PAYMENTS</u>					
Charitable activities	5	50692	2486	53178	52868
Cost of generating funds	6	153		153	311
Governance costs	7	0		0	
<u>Total Payments</u>		50845		53331	53179
Excess of Receipts over Payments For Year		6152	10284	16436	

Prestonpans: Prestongrange Parish Church

**Statement of Balances at
as at 31 December 2014**

		Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
	Note				
Bank and deposit balance at 1 January 2014 (adjusted)	8	8189	8585	16774	15757
Movement in year:					
Excess of Receipts over Payments for the year		6152	10284	16436	1023
Bank and deposit balance at 31 December 2014		14341	18869	33210	16780
<u>Investments at market value</u>					
(cost £0)		-	-	-	
<u>Assets</u>		-	-	-	
Gift Aid Receivable		-	-	-	
<u>Liabilities</u>					
Cost of repair not yet billed		-	-	-	

The accounts were approved by the Trustees on

02.03.2015

For and on behalf of the Trustees

Jane Hepburn

Session Clerk

Margaret Milne

Treasurer

Prestonpans: Prestongrange Parish Church
Notes to the Accounts
for the year ended 31 December 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
1 Donations				
Offerings	40467	-	40467	39618
Tax recovered on Gift Aid	6152		6152	6994
Other Income	3785		3785	904
	50404		50404	47516
2 Activities that Generate income				
Fund raising	2345		2345	1820
3 Investment income				
Bank interest	0		0	5
4 Income from other sources				
Special purposes Fund		12645	12645	1668
Flower Fund		125	125	15
Weddings and Funerals	3955		3955	2330
Printing				
Fabric Fund	0		0	560
Life & Work	293		293	288
	56997	12770	69767	54202

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont)
for the year ended 31 December 2014

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
5 Charitable Activities				
Ministries and Mission Allocation (includes Locum costs)	29881		29881	30550
Presbytery Dues	2400		2400	2515
Pulpit Supply	177		177	60
Minister's Expenses/telephone	140		140	299
Hall Costs	1169		1169	0
Communion Wine	0		0	165
Other salary costs	4425		4425	5083
Council Tax	374		374	2389
Heating & Electricity	4047		4047	3962
Service Charges	866		866	795
Insurance	3176		3176	3187
Print & Stationery	834		834	603
Organ & Piano	129		129	190
Other Expenses	798		798	1368
Fabric Fund	946		946	1170
Life & Work	232		232	232
Flower Fund		272	272	30
Special purposes Fund		2214	2214	82
Manse Expenses	848		848	188
Cleaning Materials	250		250	0
	50692	2486	53178	52868
6 Analysis of Resources Expended				
Offering Envelopes	153		153	311
7 Governance Costs				
Independent Examiner's Fee				
Total	50845	2486	53331	53179

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont)
for the year ended 31 December 2014

8 Movements in Funds	At 1 Jan 2014 £	Receipts £	Payments £	Transfers £	At 31 Dec 2014 £
Unrestricted funds					
General Fund	7195	56997	49899		14293
Fabric Fund	994	0	946		48
Life & Work					
Restricted funds					
Flower Fund	247	125	272		100
Special Purposes Fund	8338	12645	2214		18769
Total Funds	16774	69767	53331		33210
Represented by:-					
Royal Bank Current a/c					33210
Dunfermline Building Society					
Church of Scotland Investment Trust	_____				_____

Purposes of Designated Funds

Fabric Fund - The trustees set aside funds for the maintenance of church property.

Income		Expenditure	
	£		£
Balance brought forward 1 January 2014	994	Joiner	50
		Roof repairs	410
		Fire Protection (Equip servicing)	48
		Decorators	438
		TOTAL	946

TRANSFERS

Life & Work surplus

Prestongrange Funds

Held by Church of Scotland

Balance @ 31/12/2014

48

Purposes of Restricted Funds

Flower Fund - This is a fund to provide flowers for display during services of worship.

Income		Expenditure	
	£		£
Balance Brought Forward 1 January 2014	247	Flowers	272
Donations	125	Balance at 31 December 2014	100
	372		372

**Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont)
for the year ended 31 December 2014**

Purposes of Restricted Funds (continued)

Special Purposes Fund - this is a fund made up of donations given by members to be used when a special project is undertaken, not always at the time of the donation

Opening Balance Income	8338	Expenditure	
Legacy	5000		
Gift	1000	Microphones	52
Rushbrook Trust	1000	Manse Preparation	2162
Manse Donation	5000		
Smarties	410		
Ian Baillie	50		
Book Sales	100		
Organ donation	<u>85</u>		
	<u>12,645</u>		<u>2214</u>

Special purpose funds at 31 December 2014

Ramp fund	541	(carried forward)	8255
Anon Donation(Kirk Lark)	55	Manse Preparation Fund(5000-2162)	2838
Hall Development Fund	174	Carpet surplus	360
Pans Praise (115-52)	63	Remembrance service donations	1108
Communion Glasses	21	Tower fund (4966+1260-4800)	1426
Organ Fund (601+85)	686	Book sales (305+100)	405
K Bellany	98	Electricity refund (2005-2010)	1861
Smartie Tubes	410	Ian Baillie gifts(1218+50)	1268
CH4 Surplus	207	Messy Church (crafts)	248
Gifts & Legacy (2014)	6000	Rushbrook Trust (Gravestones)	1000
(Carried to next column)	<u>8255</u>		<u>18769</u>

Trustee Remuneration and Related Party transactions

During the year, the Minister received reimbursement of expenses incurred, totalling £140.

9 Three other trustees were paid during the year:-

Robert Hooker (organist) £2826
Ian Ness (Church Officer) £812
Kathleen Waugh (cleaner) £787

No other Trustee received remuneration. 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.

**Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont)
for the year ended 31 December 2014**

10 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £25,607 and the maximum stipend (in the tenth and subsequent years) £31,469

11 Collection for Third Parties	2014	2013
	£	£
Earl Haig Fund/Poppy Scotland	36	202
Christian Aid	1070	743
DEC Gaza Appeal	156	
	1262	945

**Prestonpans: Prestongrange Parish Church
Appendix**

**Funds held on behalf of the congregation
by the Church of Scotland General Trustees**

	2014	2013
	£	£
<u>Capital Account</u>		
Credit balances held at 31 December at cost	29,837	29,837
Market value of balance at 31 December	38,794	37,044
<u>Revenue Account</u>		
Credit balance at 31 December	8,130	6537

FOCUS YOUTH GROUP

Year to 31st December 2014

INCOME		EXPENDITURE	
Balance @1.1.14	£139	Camp Expenses(Study)	96
Subs	326	Study Camp	100
Camp Payments	160	SU camp	760
Church lunches	439	Donation for defibrillator	100
Donations	69	Bibles	200
Ceilidh	<u>200</u>	Various meals	<u>48</u>
	1333		1304
		Balance @ Bank 31/12/14	£29

Prestongrange Church Hall

Income		Expenditure	
Balance @ 1.1.14	4452	Utilities	1493
Income from Lets	4546	Boiler repair	266
Donations	112	Repay Church*	1937
Interest	2	Wages	737
		Cleaning materials	22
	Total £9112	Total	£4455
		In Bank 31.12.14	£4627
		Cash	£30

* Repayment to Church (in the latter part of 2013 and the early part of this year there wasn't access to the hall bank account, due to Hall Convenor's ill health. Bills were paid by the church)

Wages(2013) £737, (2014) £737, cleaning materials(2013) £32, (2014) £79, fire protection £40, heating repair 144, roof repair £168.