

Church of Scotland
Prestonpans: Prestongrange Parish Church

Congregation Number 030246
Scottish Charity SC 031191

Annual report and Accounts
Year ended 31 December 2015

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 2015 - 31 December 2015

Congregational Board

Ina Berrick
Margaret Milne ¹
John Carbray
Fiona Carbray Johnston
Janice McLeish
Alison Paterson
Kathleen Waugh
Les Duff
Calum Wilson

Kirk Session

Heather Antonelli
Bill Baillie
Yvonne Baillie
John Bellany
Diana Bryden-Reid ¹
Norma Dickson
Joyce Gordon²
Jane Hepburn¹
Linda Hogg²
Edith Johnstone²
Rhona Mackenzie¹
Peter Mackenzie²
Isabel Monaghan ³
Ian Ness ³
Lynda Ness ³
Margaret Rankine ³
Rosemary Renton ³
Pauline Smith ⁴
Matthew Smith ⁴
Ian Wallace ⁴
Sheila Wilson ⁴
Mary Yorkston

Elders appointed to serve on
the Congregational Board are

Elders marked ¹ (By Office)
Elders marked ² (2014-2016)
Elders marked ³ (2015-2017)
Elders marked ⁴ (2016-2018)

Principal Office Bearers

Minister Kenneth Donald
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 2015

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. If you wish to resign from the Kirk Session, it must be done in writing to the session clerk who will inform Session at the next meeting.

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 four times in the year. The Kirk Session is responsible for the spiritual affairs of the church. The Session meets five 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 two other occasions each month. The other services comprise a monthly communion service at 9.30am and one monthly service at a sheltered housing development 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. Focus go away on camp each year.

One – two 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 70-80. Supported by a large team of leaders and assistant leaders includes adults and many high-school children There is also an Open Day "Family Fun Day" where outreach into the community takes the form of a faith based fun day which is supported by the community.

Unfortunately, the Boys Brigade folded this year due to lack of leaders but the Church Hall is used weekly by Guides (including Brownies and Rainbows) and sports groups.

Achievements and Performance

Attendance at morning worship is typically 60-80, not including children. Social events, such as coffee mornings and dances attract similar numbers. Fellowship lunches are well attended. 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. This year saw the start of an "Christianity Explored course" which involved 13/14 people and a Leadership Team. As well as mainstream denominations (Roman Catholic, Episcopal, Salvation Army), the Covenant Christian Fellowship and Lighthouse Fellowship are local independent fellowships who all co-operate most effectively, including having weekly prayer meetings together.

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 one part time Families and Youth Development Worker. The Presbytery has advertised for a second part time Families and Youth Development Worker. 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 increased slightly. Fund-raising activities raised a total of £3769, was all put aside for the repair of the main church roof. The main financial concern is to continue encouraging regular giving and where appropriate encourage the use of Gift Aid.

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 £12,436.

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 07/03/2016

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 2015 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: 8/3/16

Prestonpans; Prestongrange Parish Church

Receipts and Payments Accounts

Year ended 31 December 2015

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
<u>RECEIPTS</u>					
Incoming resources from generated funds					
Voluntary income	1	52811		52811	50404
Activities that Generate Income	2		3769		2345
Investment income	3	0		0	0
Income from other Sources					
Miscellaneous income	4	11785	8246	23800	17018
<u>Total Receipts</u>		64596	12015	76611	69767
<u>PAYMENTS</u>					
Charitable activities	5	66362	6338	72700	53178
Cost of generating funds	6	133		133	153
Governance costs	7	0		0	
<u>Total Payments</u>		66495	6338	72833	53331
Excess of Payments over Receipts for Year		-1899	+5677	3779	

Prestonpans: Prestongrange Parish Church

**Statement of Balances at
as at 31 December 2015**

		Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
	Note				
Bank and deposit balance at 1 January 2015	8	14335	18869	33204	16774
Movement in year:					
Excess of Payments over Receipts for the year		-1899	+5677	3779	+16436
Bank and deposit balance at 31 December 2015		12436	24546	36983	33210
<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

07.03.2016

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 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
1 Donations				
Offerings	45195		45195	40467
Tax recovered on Gift Aid	6819		6819	6152
Other Income	797		797	3785
	52811		52811	50404
2 Activities that Generate income				
Fund raising		3769	3769	2345
3 Investment income				
Bank interest	0		0	0
4 Income from other sources				
Special purposes Fund		7992	7992	12645
Flower Fund		254	254	125
Weddings and Funerals	1920		1920	3955
Printing				
Fabric Fund	9640		9640	0
Life & Work	225		225	293
	64596	12015	76611	69767

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
5 Charitable Activities				
Ministries and Mission Allocation	33743		33743	29881
Presbytery Dues	2240		2240	2400
Pulpit Supply	422		422	177
Minister's Expenses	1682		1682	140
Hall Costs	0		0	1169
Communion Wine	0		0	0
Other salary costs	4936		4936	4425
Council Tax	2675		2675	374
Heating & Electricity	4309		4309	4047
Service Charges	659		659	866
Insurance	3234		3234	3176
Print & Stationery	1094		1094	834
Organ & Piano	0		0	129
Other Expenses	868		868	798
Fabric Fund	10299		10299	946
Life & Work	192		192	232
Flower Fund		100	100	272
Special purposes Fund		6238	6238	2214
Manse Expenses	0		0	848
Cleaning Materials	9		9	250
	66362	6338	72700	53178
6 Analysis of Resources Expended				
Offering Envelopes	133		133	153
7 Governance Costs				
Independent Examiner's Fee				
Total	66495	6338	72833	53331

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2015

8 Movements in Funds	At 1 Jan				At 31 Dec
	2015	Receipts	Payments	Transfers	2015
	£	£	£	£	£
Unrestricted funds					
General Fund	14335	54956	56196		13095
Fabric Fund	0	9640	10299		-659
Restricted funds					
Flower Fund	100	254	100		254
Special Purposes Fund	18769	11761	6238		24292
Total Funds	33204	76611	72833		36982

Purposes of Designated Funds

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

Income		Expenditure	
	£		£
LPOW-VAT repayment	1640	Joiner	280
		Roof repairs	9790
		Fire Protection	55
		Electrician	120
		PAT testing	54
 <u>Prestongrange Funds</u>			
Held by Church of Scotland	8000		
Withdrawn from Revenue Acc			10299
		Balance @ 31/12/2015	<hr/> -659 <hr/>
	<hr/> 9640		

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 2015	100	Flowers	100
Donations	254	Balance at 31 December 2015	254
	<hr/> 354		<hr/> 354

**Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2015**

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 **18769**

Transfers within Special Purposes Fund in 2015

Ramp fund to Roof fund	400	Kirk Lark to Outreach fund	55
Carpet surplus to Roof fund	360	Hall Development to Hall acc.	174
Tower fund to roof fund	1426	K Bellany to Communion Glasses	98
Remembrance donations to roof fund	1000	Remembrance donations to Poppy Scotland	108
Electricity refund to Roof fund	1861	I Baillie gifts to Youth fund	1268

(174+108) 282 leaves Special Purposes

Income

Legacies	1000
Manse fund	2245
Smarties	459
Book Sales	100
Youth	49
Outreach	739
Organ fund	500
Roof fund	6669
Totals	11761

Expenditure

Outreach material	353
Manse costs	3424
Roof survey	1188
CDs (Pans Praise)	14
Youth leadership, Sunday club bus	287
Bibles (legacies)	690
From Hall Development	174
To Poppy Scotland	108
Totals	6238

Special Purposes funds at 31 December 2015

Roof fund	10,529	Ramp fund	141
Youth fund	1030	CH4 surplus	207
Outreach	496	Rushbrook Trust	1000
Pans Praise	49	Remembrance donations	0
Communion Glasses	119	Electricity refund	0
Organ fund	1186	Kirk Lark	0
Smarties	869	Hall Development	0
Legacies	6310	I Baillie gifts	0
Messy Church(crafts)	248	K Bellany	0
Manse costs	1659	Carpet surplus	0
Book Sales	505	Tower fund	0

Carried Forward 24,066

Trustee Remuneration and Related Party transactions

During the year, the Minister received reimbursement of expenses incurred, totalling £1682

9 Two other trustees were paid during the year: -

Ian Ness (Church Officer) £1703

Kathleen Waugh (cleaner) £1225

Lynda Ness (cleaner cover) £47

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 2015**

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 £26119 and the maximum stipend (in the tenth and subsequent years) £32098

11 Collection for Third Parties

	2015	2014
Poppy Scotland	154	36
Christian Aid	362	1070
DEC Gaza		156
Tearfund	651	
Church of Scotland HIV	258	
	<u>1425</u>	<u>1262</u>

**Prestonpans: Prestongrange Parish Church
Appendix**

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

	2015	2014
	£	£
<u>Capital Account</u>		
Credit balances held at 31 December at cost	29,837	29,837
Market value of balance at 31 December	39,378	38,794
<u>Revenue Account</u>		
Credit balance at 31 December	1,813	8,130
£8,000 moved from Revenue Account to Church Fabric Acc 14.10.15		

Sunday Club

Balance @ 1.1.15	£266	Flowers	5
Collections	62	Bus & tip	160
Main's Bequest	120	Trip Expenses	108
Tickets for Trip	83	Books & crafts	19
Donation for bus(church)	150	Christmas Party	74
Trip Shop	38	Various cards, gifts	32
Women's Guild	50		
Donations	10		
Interest	1		
Total	780	Total	398
		Balance at 31.12.15	£382

Women's Guild

Balance @ 1.1.15	£ 201	Guild Fees	160
Cash in Hand	245	Speakers	70
Offerings	230	Harlawhill hire	130
Silent Auction	43	Project	100
Afternoon Tea	525	Rock Trust	50
Raffles	55	Sunday Club	50
Subscriptions	190	Harlawhill Day Centre	30
Donations	43	Maji Safe Proj-Kenya	50
Fun Evening	100	Church	350
Total	£1632	Salvation Army	50
		Bethany	50
		Canine Partners	120
		Guild Week/church flowers	46
		Total	£1256
		Bank	29
		Cash in Hand	348
		Balance @ 31.12.15	£376

FOCUS YOUTH GROUP

Year to 31st December 2015

INCOME		EXPENDITURE	
Balance @1.1.15	£29		
Bank	329	Salvation Army	105
Subs	224	Christmas meal	63
Bethany Sponsorship	340	Bethany Sleepout	340
Church lunch	69		
Ceilidh	252		
	<hr/>		<hr/>
	1234		508
		Balance @ 31/12/15	£726

Prestongrange Church Hall

Income		Expenditure	
Balance @ 1.1.15	4657	Utilities	1472
Income from Lets	5182	Boiler service	96
Donation from Church	174	Fire Protection	55
Interest	2	Wages	1714
		Cleaning materials/repair	351
		Cupboard	239
		Fridge	510
		Key cut	29
		Plumber	133
		Roof repair	1850
	Total £10,015	Total	£6449
		In Bank 31.12.15	£3536
		Cash	£30