

Church of Scotland
Prestonpans: Prestongrange Parish Church

Congregation Number 030246
Scottish Charity SC 031191

Annual report and Accounts
Year ended 31 December 2016

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 2016 - 31 December 2016

Congregational Board

Margaret Milne ¹
John Carbray
Fiona Carbray Johnston¹
Les Duff
Janice McLeish
Kathleen Waugh

Kirk Session

Heather Antonelli ⁴	Isabel Monaghan ²
Bill Baillie ⁴	Ian Ness ²
Yvonne Baillie ⁴	Lynda Ness ²
Diana Bryden-Reid ⁴	Margaret Rankine ²
Norma Dickson	Rosemary Renton ²
Joyce Gordon	Pauline Smith ³
Jane Hepburn ¹	Matthew Smith ³
Linda Hogg	Ian Wallace ³
Edith Johnstone	Sheila Norris ³
Rhona Mackenzie	Mary Yorkston ⁴
Peter Mackenzie	

Elders appointed to serve on
the Congregational Board are

Elders marked ¹ (By Office)
Elders marked ² (2015-2017)
Elders marked ³ (2016-2018)
Elders marked ⁴ (2017-2019)

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	Sandra Manderson
Bankers	Royal Bank of Scotland, Tranent(A) 36 High Street Tranent EH33 1HQ

Trustees' Annual Report Year ended 31 December 2016

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, mainly the Ladies Bible Study and the Early Morning Prayer group

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 Catch Up Café started in September this year but due to lack of community support it closed in December.

The Fabric Convenor resigned this year and we are actively seeking a replacement.

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. They have an annual Sunday Club Picnic. This year the Vestry was converted into a Crèche which started in September, and 2 – 6 children attend.

The Youth Fellowship (Focus) meets on Friday evenings and 15 – 20 youngsters attend. The Families and Youth Development Worker, Ewen Glen has joined the leadership team for Focus this year. Some of the Youth activity is shared with the other churches in the town. Focus go away on camp each year.

Two one day holiday clubs were held this year. During the summer, a holiday club is held again for children in P1-S1, involving about 70-80 children. This is supported by a large team of leaders and assistant leaders and includes young people from Focus as leaders

The Church Hall is used weekly by Guides, Brownies, Rainbows, dance groups, exercise classes for toddlers (and adults) and Judo.

Achievements and Performance

Attendance at morning worship is typically 50-60, not including children. Social events, such as coffee morning, and dances attract similar numbers. Fellowship lunches are well attended. The monthly early communion service is typically attended by 14- 20 people. The diverse youth work, shared between the churches of the town, is a noteworthy feature of the church and community. 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 this year The Salvation Army Band joined us at the early Christmas Eve Service.

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, Ewan Glen. 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.

The Remembering Loved Ones Service took place again this year as did the Carol Singing at the War Memorial and the Adult Nativity Play.

The Vestry was refurbished this year and made into a Crèche and the repainting of the Choir room is imminent.

Progress had been made with applications to Viridor for funding for the Roof, but as we were unsuccessful in our two grant applications to The Listed Places of Worship we were in a situation that the Viridor grant could have been withdrawn, due to time restrictions set by them. In September we contacted Viridor to see if they would allow us to use the grant for the Organ Loft as this was work that could be completed within the specific time allocation. They have granted £16,000 towards the work.

Permission was granted by the Kirk Session that the Church could put an application to the Heritage and Lottery Fund and work continues with that application

Financial Review

The principal source of income is from weekly offerings. There has again been a small increase in weekly offerings from the previous year. Tax recovered through Gift Aid is lower as there has been a short delay in reclaiming. Fund-raising activities raised a total of £2386

and 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 £16,616.

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

Session Clerk

Date 06/03/2017

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 2016 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:

Address:

Signed:

Date:

Prestonpans; Prestongrange Parish Church

Receipts and Payments Accounts

Year ended 31 December 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
<u>RECEIPTS</u>					
Incoming resources from generated funds					
Voluntary income	1	53033	137	53170	52811
Activities that Generate Income	2		2386	2386	3769
Investment income	3	0		0	0
Income from other Sources					
Miscellaneous income	4	5711	16881	22592	20031
<u>Total Receipts</u>		58744	19404	78148	76611
<u>PAYMENTS</u>					
Charitable activities	5	54388	4339	58727	72700
Cost of generating funds	6	176		176	133
Governance costs	7	0		0	
<u>Total Payments</u>		54564	4339	58903	72833
Excess of Receipts over Payments for Year		4180	15065	19245	

Prestonpans: Prestongrange Parish Church

**Statement of Balances at
as at 31 December 2016**

		Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
	Note				
Bank and deposit balance at 1 January 2016	8	12436	24546	36983	33204
Movement in year:					
Excess of Receipts over Payments for the year		4180	15065	19245	3779
Bank and deposit balance at 31 December 2016		16616	39611	56227	36983
<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

06.03.2017

For and on behalf of the Trustees

_____ **Session Clerk**

_____ **Treasurer**

Prestonpans: Prestongrange Parish Church
Notes to the Accounts
for the year ended 31 December 2016

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
1 Donations				
Offerings	45995		45995	45195
Tax recovered on Gift Aid	6838	137	6975	6819
Other Income	200		200	797
	53033	137	53170	52811
2 Activities that Generate income				
Fund raising		2386	2386	3769
3 Investment income				
Bank interest	0		0	0
4 Income from other sources				
Special purposes Fund		16528	16528	7992
Flower Fund		353	353	254
Weddings and Funerals	3915		3915	1920
Printing				
Fabric Fund	1566		1566	9640
Life & Work	230		230	225
	58744	19404	78148	76611

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2016

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
5 Charitable Activities				
Ministries and Mission Allocation	32129		32129	33743
Presbytery Dues	2553		2553	2240
Pulpit Supply	443		443	422
Minister's Expenses	1690		1690	1682
Transfer to training	500		500	0
Communion Wine	170		170	0
Other salary costs	5977		5977	4936
Council Tax	2311		2311	2657
Heating & Electricity	2724		2724	4309
Service Charges	804		804	659
Insurance	3140		3140	3234
Print & Stationery	235		235	1094
Copyright Licence	408		408	0
Other Expenses	74		74	868
Fabric Fund	1014		1014	10299
Life & Work	216		216	192
Flower Fund		320	320	100
Special purposes Fund		4019	4019	6238
Manse Expenses	0		0	0
	54388	4339	58727	72700
6 Analysis of Resources Expended				
Offering Envelopes	176		176	133
7 Governance Costs				
Independent Examiner's Fee				
Total	54564	4339	58903	72833

Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2016

8 Movements in Funds	At 1 Jan 2016	Receipts	Payments	Transfers	At 31 Dec 2016
	£	£	£	£	£
Unrestricted funds					
General Fund	12436	57178	53550		16064
Fabric Fund	0	1566	1014		552
Restricted funds					
Flower Fund	254	353	320		287
Special Purposes Fund	24292	19051	4019		39324
Total Funds	36982	78148	58903		56227

Purposes of Designated Funds

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

Income	£	Expenditure	£
Donations to Fabric fund	1566	Plasterer	120
		Roof repair(church)	800
		Draught excluder	20
		Keys	37
		Keys	27
		Cable	10
		Total	1014
		Balance @ 31/12/2016	<u>552</u>
	<u>1566</u>		

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 2016	254	Flowers	320
Donations	<u>353</u>	Balance at 31 December 2016	<u>287</u>
	607		607

**Prestonpans: Prestongrange Parish Church
Notes to the Accounts (cont.)
for the year ended 31 December 2016**

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 24292

Income		Expenditure	
Roof donations	5892	Lunch fundraiser	44
All Churches Trust	2000	Roof survey	546
Youth	99	Outreach material	265
Organ	3995	Organ training	170
Book Sales	65	Setup for Café	490
Legacies	5000	Crèche setup(legacies)	1826
Deo Gloria	500	Manse expenses	678
From Presbytery(café)	1000		
From(Unrestricted fund)	500		
Totals	19051		4019

Special Purposes funds at 31 December 2016

Roof fund	17825	Ramp fund	141
Youth fund	1129	CH4 surplus	207
Outreach	231	Book Sales	570
Pans Praise	49	Manse Costs	981
Communion Glasses	119	Messy church(crafts)	248
Organ fund	5880	Legacies	9984
Training	500	Rushbrook Trust	1000
Café	510		

Carried Forward 39324

Trustee Remuneration and Related Party transactions

During the year, the Minister received reimbursement of expenses incurred, totalling £1690

9 Two other trustees were paid during the year: -

Ian Ness (Church Officer) £1773

Kathleen Waugh (cleaner) £1225

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 2016**

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 £26380 and the maximum stipend (in the tenth and subsequent years) £32419

11 Collection for Third Parties

	2016	2015
Poppy Scotland	16	154
Christian Aid	130	362
DEC Gaza		156
Tearfund		651
Church of Scotland HIV	204	258
	350	1425

**Prestonpans: Prestongrange Parish Church
Appendix**

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

	2016	2015
	£	£
<u>Capital Account</u>		
Credit balances held at 31 December at cost	29,837	29,837
Market value of balance at 31 December	43,170	39,378
<u>Revenue Account</u>		
Credit balance at 31 December	3,315	1,813

SUNDAY CLUB

Balance @ 1.1.16	£382	Flowers	14
Collections	54	Bus & tip	80
Main's Bequest	80	Trip Expenses	139
Tickets for Trip	36	Family Service	20
Trip deposit	50	Christmas Party	52
Trip Shop	10	Various cards, gifts	78
Women's Guild	50		
Donations	10		
Interest	1		
	673		383
Total		Balance at 31.12.16	£290

WOMEN'S GUILD

Balance @ 1.1.16	£ 29	Guild Fees	190
Cash in Hand	348	Speakers	50
Offerings	190	Harlawhill hire	130
Silent Auction	77	Project	100
Afternoon Tea	555	Lothian East fee	10
Fun Evening	56	Sunday Club	50
Subscriptions	190	Harlawhill Day Centre	100
Donations	20	Focus	50
		Church	300
		Bethany	65
		Flowers	60
Total	£1465	Total	£1105
		Bank	12
		Cash in Hand	348
		Balance @ 31.12.16	£360

FOCUS YOUTH GROUP

Year to 31st December 2016

INCOME		EXPENDITURE	
Balance @1.1.16	£359	Camp	462
Donations	332	Camp deposit	50
Subs	174	Camp food	135
Camp payments	200	SU Commissioning fee	280
Play payments	78	Ceilidh food	7
Ceilidh	282	Play payments	90
Commissioning fundraiser	487	Train tickets	51
Save the Children	57	Bus tickets	67
		Save the Children	57
	<hr style="width: 50px; margin-left: auto; margin-right: 0;"/> 1969		<hr style="width: 50px; margin-left: auto; margin-right: 0;"/> 1199
		Balance @ 31/12/16	£769

PRESTONGRANGE CHURCH HALL

Income		Expenditure	
Balance @ 1.1.16	3566	Utilities	1240
Income from Lets	5927	Boiler service	180
Interest	1	Fire Protection	96
		Wages	1931
		Cleaning materials	355
		Various equipment	206
		Vacuum cleaner	110
		Electrician	182
		Painter	490
		Church (fabric)	1000
		Radiator guards	600
		Water/waste bill	498
	Total £9494	Total	£6879
		In Bank 31.12.16	£2585
		Cash	£30