

The Church of Scotland
Longside Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

1 January 2019 – 31 December 2019

Congregation No: 342026

Charity No: SC 008873

Reference and Administrative Information

Charity Name: Longside Parish Church of Scotland

Charity Registration Number: SC008873

Congregation Reference No: 342026

Contact Address: Mrs Evelyn M Urquhart
Rymaig
Keplahill
Mintlaw
Peterhead
AB42 4XB

Trustees

Kirk Session

Robert Fowlie
Margaret Gordon
James Aitchison
George Birkett
Irene Birkett
Susan Brown
David Campbell
Heather Cowie
Fiona Gillies
Isobel Grant
Aileen Hamilton
Gordon Hay
Edward Keith
Lesley Kidd
Stewart Kidd
Alister Marr
Elizabeth Martin
Violet May
Alison Nicol
Douglas Nicol
William Sarson
Una Simpson
Elizabeth Slaven
George Strachan
Alfred Thomson
Evelyn Urquhart

Congregational Board

Shona McLean
Lorna Bruce
Shirley Hutchison
John McLeod
Ewan McKinnon
Shona McKinnon
Shona Marr
Garry McLean
Rosemary Urquhart
Brenda Sutherland

Principal Office-bearers

Minister: Robert Fowlie

Session Clerk: Margaret Gordon

Clerk to the Board: Heather Cowie

Church Treasurer: Evelyn Urquhart

Independent Examiner

Nicola Hunter

30 Osprey Gardens

Mintlaw

AB42 4AF

Bankers

Clydesdale Bank plc

43 Broad Street

Peterhead

AB42 1JB

Trustees' Annual Report

Year ended 31 December 2019

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets four times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

Objectives and Activities

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 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.

Longside Parish Church Activities

Services of Worship:	Longside Church Sundays 11am weekly/ Communion Service last Sunday bi-monthly
Summer Holiday Club	– one week during school summer holidays
Youth Activities	Weekly (school term) Godly Play 11am Age 3 upwards
Girls Brigade	Weekly (school term) Mondays Longside Parish Church Hall 6.30-8pm P1-S6
Coffee Morning	Weekly Longside Parish Church Hall Mondays 10-11.30am
Prayer Group	Weekly Longside Parish Church (Upper) Hall Thursdays 10am
Discovery Group	Weekly Longside Parish Church (Upper) Hall Tuesdays 7-8.30pm with a new youth group from 6.30-7pm
Craft Group	Weekly Longside Parish Church Hall Mondays 2-4pm
Messy Church	Once per term Longside Parish Church Hall Wednesdays 3.30 – 5 Age 3+ (accompanied)

Trustees' Annual Report (cont) Year ended 31 December 2019

Achievements and Performance 2019

Longside Parish Church continues to do its best to be a welcoming place of worship.

Duty Elders/Board Members make every effort to ensure all can be suitably seated, eg chairs removed if we have wheelchair bound worshippers. The differing sizes of screens ensure everyone can see hymns, readings, notices, etc. Worshippers are also invited to have refreshment and fellowship after worship.

The Minister continues to lead worship, with Elders reading Scripture each Sunday.

During the Minister's holidays, as in previous years with our friends from Deer Parish, worship was led by our worship teams alternately in both churches.

Lent Bible Study was again with Deer Parish Church in Longside this year,

Harvest Thanksgiving was a joint service in Deer Parish Church, followed by a Soup and Sweet for Christian Aid.

On one Sunday during the Minister's holiday Mr Sandy Sneddon from World Mission led worship.

A stall representing the Church was taken at Longside Gala, and worship was conducted in the marquee on Gala Sunday.

The Friendship Group is continuing to be developed, with Elders and members being encouraged to refer names of people who would like to be visited.

A Future Focus Review was undertaken in October led by Rob Rawson and Janet Dick. Since receiving the report, it was recommended by the Moderator that follow-up be undertaken after undergoing a Sharing Faith course to be held in early 2020.

Generous donations as in previous years continue to be given from the proceeds of the Monday Coffee Morning, the annual Shoebox Appeal, Jar of Grace, Poppyscotland and the Christmas Offering.

Youth Activities play an important part in the life of the Church, with numbers attending being maintained.

A very successful Holiday Club was run during the first week of the summer holiday led by "Out of the Box". There are plans to repeat this event in July 2020.

Plans are being made to celebrate 400 years of Christian witness in Longside.

Reaching the lapsed, and encouraging new worshippers, continues to challenge the Minister and Session.

Financial Review of 2019

General Fund Income for the second year in a row, unfortunately, shows a decrease from £75376 in 2018 to £73899 in 2019, while General Fund Expenditure decreased from £101372 in 2018 to £73927 in 2019 (despite running a new Summer Holiday Club and despite our Ministries&Mission Payment increasing by almost £6000), – leading to a deficit for the year of £28, which leaves The General Fund with a Balance of £40143 at the end of 2019 (which is still within the Reserves proposal).

The Fabric Fund had increased Investment Income of £798, as the Finance Committee committed Funds to various Investments by the COS Investors Trust, and Rental Income from the Manse of £7479 in 2019. With no Expenditure, this led to a Fabric Fund Balance of £93670 at the end of 2019 (plus £330000 of Fixed Assets).

With Income of £436 and a payout of £2500, **Endowment Funds** of £697 were held at the end of 2019 in the Bruce Bequest – the Bruce Bequest is distributed between Buchan Presbytery Churches for the Poor of the Parish – the Funds do not belong to the Kirk Session of Longside, but are paid out at the discretion of the Kirk Session who have been encouraged to continue to actively seek worthy recipients.

Several **Special Collections** were taken up during 2019 – see page 13.

Normal repairs and maintenance are charged to the General Fund, and **extraordinary** repairs and improvements are met from the Fabric Fund and/or by special Fundraising efforts

Reserves Policy: It is the Trustees' policy to hold reserves of £70000 in the Fabric Fund in case of major Fabric Expenses, and £40000 in the General Fund for normal Expenses in the Church, Hall and Manse

Trustees' Annual Report (contd)
Year ended 31 December 2019

Statement of Trustees' Responsibilities

The members of the Kirk Session / 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 members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, 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 Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

M Gordon
Session Clerk

Date

Longside Parish Church of Scotland

SC 008873

Independent Examiner's Report to the Trustees of Longside Parish Church

I report on the Accounts of the charity for the year ended 31 December 2019 which are set out on pages 8 - 13.

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 of the statement of account for the year ended 31 December 2018, 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:

Date:

Longside Parish Church
Receipts and Payments Account
Year ended 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
<u>Receipts</u>					
3. Donations	63529			63529	64014
Activities for generating					
4. funds	16541			16541	17173
Investment Income	814			814	316
Receipts from charitable					
5. activities	1292		436	1728	3235
Total Receipts	82176		436	82612	84738
<u>6. Payments</u>					
Cost of generating funds	174			174	181
Charitable Activities	73578		2500	76078	104041
Governance Costs	175			175	150
Total Payments	73927		2500	76247	104372
Excess of Receipts over Payments for the year before transfers	8249		-2064	6185	-19634
Transfers – in					
Transfers – out					
Excess of Receipts over Payments for the year	8249		-2064	6185	-19634

There may be minor discrepancies in the totals as the pence are not being shown

Longside Parish Church
Statement of Balances

At 31 December 2019

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £	Total 2018 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	125562		2761	128326	147960
Movement in year:					
Excess of Receipts over Payments for the year	8249		-2064	6185	-19634
Bank & deposit balances carried forward	<u><u>133813</u></u>		<u><u>697</u></u>	<u><u>134511</u></u>	<u><u>128326</u></u>

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

_____ **Session Clerk**

_____ **Treasurer**

Longside Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year seven trustees and one related party to a trustee received reimbursement of expenses incurred totalling £989.47

In addition Mrs Shona Marr, Mrs Irene Birkett, Mrs Elizabeth Slaven and Mr Gordon Hay who are Trustees received £1175, £1215, £50 and £330 respectively for providing their services as organists

2 Movements in Funds

	At 1 January 2019 £	Receipts £	Payments £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
General Fund	40171	73899	73927		40143
Fabric Fund	85392	8277			93669
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	125565	82176	73927		133814
Restricted funds					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Endowment funds					
The Bruce Bequest	2761	436	2500		697
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	128324	82612	76427		134511

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for large maintenance costs of the Church, Manse and Hall

General Fund: this Fund is for the general running costs of Longside Parish Church

Purpose of Endowment Fund

Funds in the Bruce Bequest Fund are to be used for the poor or needy of the Parish at the discretion of the Kirk Session

There may be minor discrepancies in the totals as the pence are not being shown

	Unrestricted Funds 2019	Restricted Funds 2019	Endowment Funds 2019	Total 2019	Total 2018
<u>Analysis of Receipts</u>					
3. Donations					
WFO Scheme (non Gift Aid)	5187			5187	5863
Gift Aid Donations	37718			37718	37742
Tax Recovered on Gift Aid Donations	9992			9992	8944
GASDS	1572			1572	1655
Ordinary Offerings (Open Plate)	2910			2910	3650
Other Offerings (Non G Aid)	5472			5472	5284
Congregational Organisations	675			675	873
	63529			63529	64014
4. Activities for Generating Funds					
Contributions for Use of Premises	8487			8487	8075
Church Magazine (Adverts)	160			160	200
Life&Work/Daily Bread/Crossreach	414			414	489
Rental Income from the Manse	7479			7479	8409
Regular Fundraising	-			-	-
	16540			16540	17173
Investment Income					
Bank and Deposit Interest	16			16	-
Investment Income	798			798	316
	814			814	316
5. Receipts from Charitable Activities					
Weddings and Funerals	1200			1200	2400
Miscellaneous Income	92			92	198
Endowment Income			436	436	637
	1292		436	1728	3235

6. Analysis of Payments

Cost of Generating Funds

FWO Envelopes	174		174	181
	<u>174</u>		<u>174</u>	<u>181</u>

Charitable Activities

Ministries & Mission Allocation	42780		42780	36912
Presbytery Dues	587		587	507
Pulpit Supply	389		389	-
Ministers Travel Expenses	1989		1989	1428
Ministers Telephone	520		520	496
Other Staffing Costs	7441		7441	7594
Hall WIFI& Church Website	981		981	-
Heat and light	6367		6367	2811
Insurance	3442		3442	3331
Other building costs	2614		2614	39370
Outreach	1835		1835	100
Music and Music Licenses	447		447	965
Printing, stationery and postage	1529		1529	1834
Other expenses	2640		2640	8685
	<u>73578</u>	<u>2500</u>	<u>76078</u>	<u>104041</u>

Governance costs

Independent Examiners Fees	175		175	150
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Minister's Stipend

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 £27585 and the maximum stipend (in the fifth and subsequent years) £33899

Collections for Third Parties

	2019	2018
	£	
Christmas Collections (2019 Parkinsons)	1349	
Christmas Collections (2018 Benaiah)		1654
<u>Christian Aid</u>		
Emergency Appeal	226	
Big Brekkie		393
Soup & Sweet		457
Zomba College Malawi	115	
<u>Monday Coffee Mornings:</u>		
To Christian Aid	492	540
To Benaiah		427
To Friends of Anchor	514	
Poppy Scotland	123	162
Unicef Jar of Grace	671	719
WW1 Tribute Concert		1433

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2019	2018
<u>CONSOLIDATED FABRIC FUND</u>		
Number of units held at 31 December (Unit Price at 31 December 2019 £1.47)	<u>5469</u>	<u>5469</u>
Market Value of Balances at 31 December	<u>£8805</u>	<u>£8039</u>

	£	£
<u>CONSOLIDATED FABRIC FUND - REVENUE ACCOUNT</u>		
Credit Balance at 31 December	18894	18517
Interest and Dividends Received	<u>425</u>	<u>377</u>
Credit Balance at 31 December	<u>19319</u>	<u>18894</u>