

Cockenzie and Port Seton Parish Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

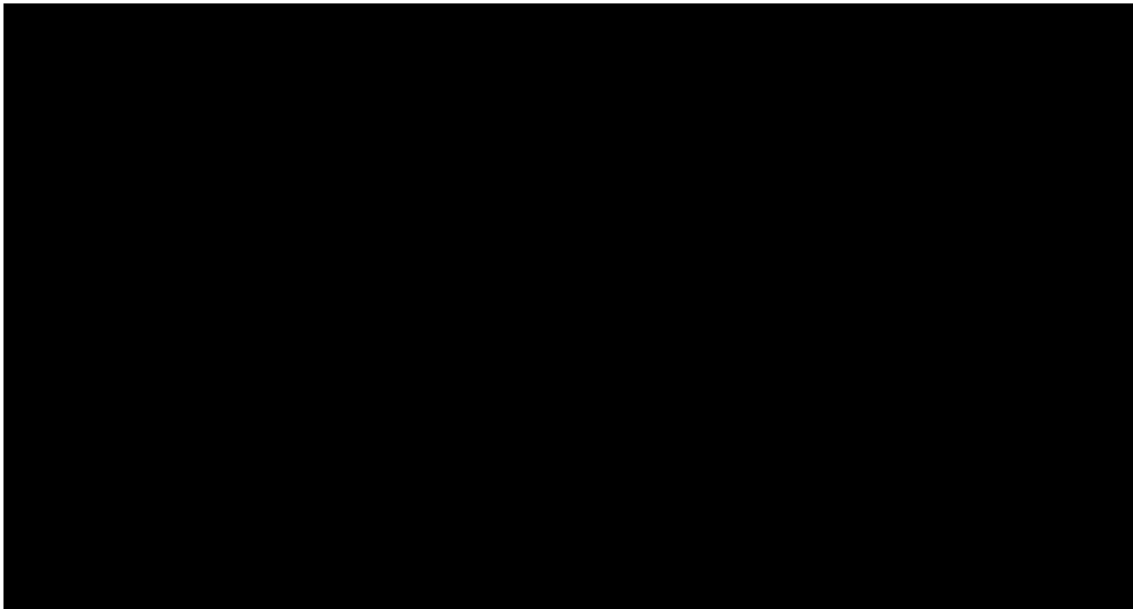
Congregation No: 030270

Charity No: SC 004630

Reference and Administrative Information - Year 2024

Charity Name:	Cockenzie and Port Seton Parish Church of Scotland
Known as:	Cockenzie and Port Seton Parish Church
Charity Registration Number:	SC004630
Congregation Reference No:	030270
Contact Address:	Cockenzie and Port Seton Parish Church 29 Gosford Road PORT SETON PRESTONPANS EH32 0HD

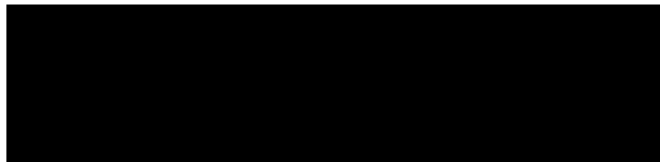
Trustees




* from 13th October 2024

Principal Office-Bearers

Minister:
Session Clerk:
Joint Session Clerk:
Church Treasurer:
Church Treasurer:



Independent Examiner


of Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers

Royal Bank of Scotland
12 Bridge Street
MUSSELBURGH
EH21 6AH

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

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.

Organisational Structure

The Kirk Session, which meets a minimum of six times a year, is responsible for spiritual affairs within the Church, as well as financial and fabric matters, which are dealt with by the relevant committees.

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.

In Summary

Two worship services are held on Sunday mornings. A shorter less formal service at 10am in the hall, and a longer service in the sanctuary at 11am. Creche is made available if required.

Regular weekday activities include the Guild, Bible Study groups, Prayer Breakfasts, and varied meeting groups meet each month - from Coffees to indoor curling - and social events, to which all interested are invited.

Opportunities for youth involvement include Kids Kirk, Rainbows, Brownies and Scouts which all meet regularly.

Regular worship continued throughout 2024, in the two local Churches of Scotland until they united in October, after much preparation. A regular Church Podcast has continued, under our new name of *Cockenzie and Port Seton Parish Church*, and has again been made available to members online and on telephone. Written copies are also made available for those who request them.

Encouragement is being given to the local community to engage with their local church at this exciting time of 're-start' for the Parish Church in Port Seton.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

UNION of COCKENZIE and PORT SETON Churches

This is the first report for the united congregation of **Cockenzie and Port Seton Parish Church** which technically became one on 13th October 2024, but formally was united on Sunday 27th October 2024, when the service of union was led by the Moderator of the Presbytery of Lothian and the Borders. Many commented on how meaningful the service had been and how appropriate it was after the nearly two-year process of bringing Cockenzie Old Parish Church and Chalmers Memorial Church together as one congregation for the community of Cockenzie and Port Seton.

The planning period, which continued throughout the first half of 2024 prior to the union, involved us in not only setting a vision for what we wanted the new congregation to be and do, but also allocating roles and responsibilities to those who would be office bearers in the united congregation.

By the date of the union we were fortunate to have a full complement of office bearers in all the key roles. We had also been able to establish initial rotas for such tasks as door and collection duties, teas and coffees after worship and Bible reading rotas.

Alongside that, the new Kirk Session at its first meeting on 13th November 2024 established a **new committee structure** with us now having four main committees – Pastoral, Mission, Property and Finance. Each committee has a convenor and a core of members drawn from those who had, prior to the union, offered their support in specific areas of the life of the Church.

All the committees have now met at least once, and some more than once and we are beginning to see the benefits of the work put into the preparation for the union.

At the centre of our united congregation has been **the worship**. We are now seeing regular attendances of at least 90 people on a Sunday morning. There are two services of worship each Sunday – a 10am shorter informal service led by members of our worship team and the 11am service which is usually led by the Minister.

Part of our task prior to the union was to create a basic outline of the average week's **church activities**. We are glad to report that we have been able to incorporate all the previous activities carried out by both former congregations – Coffee mornings, Drop in's, Get togethers, Crafting group, Indoor Curling - as well as the prayer group, Rainbows, and two Brownie Packs. All sections of the local Scouts now also meet in our church Hall (the premises of the former Chalmers Memorial Church). We also play host to AA twice a week, a local keep fit group and a Youth Theatre. The local village choir used our sanctuary for their concert at Christmas as did our organist for his own concert in December as well as the Youth Theatre group.

Kids Kirk, an activity that continues from the former Chalmers Memorial Church, takes place monthly on a Saturday morning and has seen a significant uplift in numbers of primary aged children attending with well over 20 children now on the regular list of attendees.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

Other Activities Cont'd.

Our combined membership now stands at around 300 people and in 2025 we intend to continue developing our Elders' districts using a model established in the former Old Parish Church in which pastoral visitors support district elders in visiting housebound members of the church and those in care. We anticipate that 2025 will see the sale of the former **Old Parish Church buildings** - hopefully to a local charity who have promised to keep them accessible to the community. There is recognition that the sale of these premises will be another poignant moment in the process of union, but we are thankful that they will continue, as they have over long years, to be a central meeting point.

The sale of the buildings, alongside other money held by the former Old Parish Church from the sale of a former manse, will enable the new congregation to take a serious look at what property work might now be carried out within our remaining Church premises.

We give thanks to God for this strong start and seek his presence as we move forward in the coming years.

Rev R N Allison

Financial Review

I would like to begin by thanking Ian Bulloch and Bobby Irvine, our previous treasurers, for all they did, and continue to do, in this important work.

The surplus in these Accounts is a result of the amalgamation of bank balances following the Union. The total effect of this is reduced because of the cost of necessary repairs in the past year, but these have been done without touching investments.

We are so grateful to our members for their ongoing support of the work and ministry of the church. This is reflected in the regular Freewill Offering figure, which shows the ongoing commitment of our members, together with the income from the Thrift Shop and our other events.

Tax recovered on Gift Aid continues to make a significant contribution to our income, and I encourage anyone who is a tax payer to opt into this superb way of enhancing the church's income, at no cost whatsoever to the individual.

Looking to 2025, we face unexpected costs in terms of our buildings, due to the heavy storm in January, but we shall look ahead, as planned, to enhance our sanctuary, improving access for everyone and upgrading our audio visual system. The Union has resulted in a significant increase in our Giving to Grow allocation from the Church of Scotland in this first year. This pays for ministry costs and also the wider work of the church.

Over 2024, we have had such a lot for which to be grateful. Our Union has been such a blessing - to see us working together to make it such a success. 2025 will present its own challenges but we are grateful to our united congregation for their continuing support and generosity, and above all to our heavenly Father for His faithfulness to us.

Colin Sutherland

Trustees' Annual Report (cont)

Year ended 31 December 2024

Reserves Policy

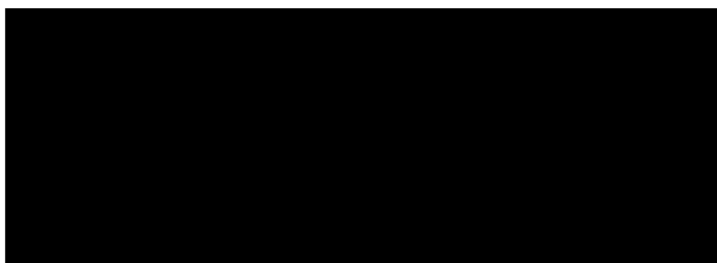
It is the Trustees' policy to ensure that all commitments are met each year, and that a surplus is held for contingency purposes. At the year end, unrestricted cash reserves are £118,136 of which £2,982 is designated for the Guild. The remaining general unrestricted reserves of £115,154 represent around 11 months of normal expenditure.

The level of reserves continues to be reviewed along with current and anticipated need for fabric maintenance.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date 7/4/25

Independent Examiner's Report to the Trustees of Cockenzie and Port Seton Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

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.

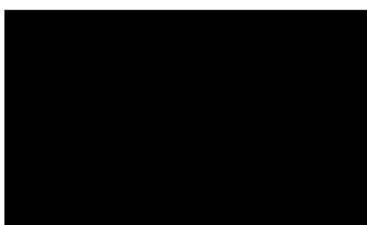
Basis of independent examiner's statement

An 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.



Hollis Accounting Limited

Address:

3 Melville Crescent

Edinburgh, EH3 7HW

Date 7/4/2025

Cockenzie and Port Seton Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2024	2024	2024	2024	2023
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	86,649	0	0	86,649	82,736
Legacies		0	0	0	0	20,000
Activities for Generating Funds (Thrift Shop)		5,475	7,500	0	12,975	0
Activities for Generating Funds	8	986	0	0	986	1,180
Bank Interest and Investment Income		3,428	0	0	3,428	2,389
		<u>96,538</u>	<u>7,500</u>	<u>0</u>	<u>104,038</u>	<u>106,305</u>
Rental of premises		2,365	0	0	2,365	1,760
Crafters Income		153	0	0	153	85
Outreach		0	0	0	0	40
Kids and Youth Kirk		130	84	0	214	190
Friday Drop In		119	0	0	119	0
Flower Fund		0	100	0	100	0
Wednesday Get Together income		920	0	0	920	922
Wednesday Lunches income		0	0	0	0	0
Wednesday Coffee Time income		776	0	0	776	594
Wednesday Curling		726	0	0	726	713
Guild Income		553	0	0	553	813
Charity appeals (Note 6)	6	0	363	0	363	1,097
Funds on union of churches from Old Parish Church (Oct 2024)		53,827	111	0	53,938	0
<u>Total Receipts</u>		<u>156,107</u>	<u>8,158</u>	<u>0</u>	<u>164,265</u>	<u>112,518</u>
<u>Payments</u>	4					
Costs of generating funds		3,569	7,500	0	11,069	139
Charitable activities		121,952	2,110	0	124,062	91,455
Governance costs		1,020	0	0	1,020	930
<u>Total Payments</u>		<u>126,542</u>	<u>9,610</u>	<u>0</u>	<u>136,152</u>	<u>92,525</u>
Excess of Receipts over Payments for the year before transfers		29,565	-1,452	0	28,113	19,993
Transfers		<u>-1,437</u>	<u>1,437</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Receipts over Payments for the year		<u>28,128</u>	<u>-15</u>	<u>0</u>	<u>28,113</u>	<u>19,993</u>

Cockenzie and Port Seton Parish Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward	7	90,008	315	351	90,674	70,681
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year		28,128	-15	0	28,113	19,993
Bank & deposit balances carried forward	7	<u>118,136</u>	<u>300</u>	<u>351</u>	<u>118,787</u>	<u>90,674</u>
<u>Investments at market value</u>						
(cost £35,065)		<u>47,281</u>	<u>0</u>	<u>4,338</u>	<u>51,619</u>	<u>47,743</u>
<u>Assets</u>						
Gift Aid Receivable		<u>2,577</u>	<u>0</u>	<u>0</u>	<u>2,577</u>	<u>6,947</u>
<u>Liabilities</u>						
Accounts & Independent Examination		<u>1,020</u>	<u>0</u>	<u>0</u>	<u>1,020</u>	<u>1,020</u>

The accounts were approved by the Kirk Session on 7/4/2025

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Cockenzie and Port Seton Parish Church of Scotland

Year ended 31 December 2024

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 2024, 8 Trustees were reimbursed expenses totalling £8,861.57 for various payments made on behalf of the organisation. As a Trustee, Rev Allison received certain expenses for the year totalling £1,624.96, and manse Council Tax of £2,994.41 was paid by the church.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Wednesday Get Together	0	920	0	-920	0
Wednesday Coffee Time	0	776	0	-776	0
Crafters	0	153	0	-153	0
Curling Club	100	726	0	-826	0
Former CMC Guild	429	399	530	-275	23
Former OP Guild (Balance at 13/10/24 £2934 in income)	0	3,089	130	0	2,959
General Fund	89,479	150,044	125,882	1,513	115,154
	<u>90,008</u>	<u>156,107</u>	<u>126,542</u>	<u>-1,437</u>	<u>118,136</u>
Restricted funds					
Outreach: Kids and Youth Kirk	109	84	65	0	128
Outreach: Pastoral	206	0	149	0	57
Flower Fund	0	211	96	0	115
Thrift shop for External Charities	0	7,500	7,500	0	0
Collections for Third Parties	0	363	1,800	1,437	0
	<u>315</u>	<u>8,158</u>	<u>9,610</u>	<u>1,437</u>	<u>300</u>
Endowment funds					
Lorimer Bequest	351	0	0	0	351
	<u>351</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>351</u>
Total funds	<u>90,674</u>	<u>164,265</u>	<u>136,152</u>	<u>0</u>	<u>118,787</u>

Purposes of Designated Funds

The Wednesday Get Together, Wednesday Lunches, Wednesday Coffee Time, Crafters, Curling Club and the Guild are groups which are run for community within the church. Some of the funds raised are donated to charities, and some are transferred to the church of which the Lunches and Crafters income is specifically for restoration. (Lunches have not yet resumed since lockdown in 2020.)

Purposes of Restricted Funds

The Outreach: Kids and Youth Kirk fund is specifically for the outreach for the purpose

The Outreach: Pastoral fund is specifically for the outreach including the Stepping Stones bereavement programme.

Flower Fund: Funds for the purpose of Flowers.

Thrift Shop for External Charities: Funds raised which are ringfenced to be donated to charity.

The donations for third parties fund are amounts given specifically for other charities.

Cockenzie and Port Seton Parish Church of Scotland**Year ended 31 December 2024****Notes to the Accounts**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
FWO Scheme and regular donations	55,553	0	0	55,553	54,610
Tax Recovered on Gift Aid Donations	20,203	0	0	20,203	14,636
Ordinary Offerings (Open Plate)	5,852	0	0	5,852	4,533
Other Offerings, Donations etc	838	0	0	838	562
Baptisms, Weddings and Funerals	3,080	0	0	3,080	860
From Church Organisations	1,124	0	0	1,124	1,635
Day of Giving income (exc gift aid)	0	0	0	0	5,900
	<u>86,649</u>	<u>0</u>	<u>0</u>	<u>86,649</u>	<u>82,736</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	146	0	0	146	139
Thrift Shop Running Costs	3,423	0	0	3,423	0
Thrift Shop Donations to Charities	0	7,500	0	7,500	0
	<u>3,569</u>	<u>7,500</u>	<u>0</u>	<u>11,069</u>	<u>139</u>
Charitable activities					
Giving to Grow	53,958	0	0	53,958	43,572
Presbytery dues and plan	1,535	0	0	1,535	762
Locum costs	3,542	0	0	3,542	0
Ministers travel expenses:	986	0	0	986	1,044
Pulpit supply	200	0	0	200	260
Manse repairs and maintenance	2,886	0	0	2,886	12,581
Manse telephone	701	0	0	701	390
Manse council tax	3,362	0	0	3,362	2,994
Heat and light	12,274	0	0	12,274	5,485
Insurance	4,560	0	0	4,560	3,984
Housekeeping costs	3,629	0	0	3,629	4,043
Organist & music	2,537	0	0	2,537	1,214
Fabric repairs & maintenance	26,797	0	0	26,797	9,444
AV system / IT Repair-Renewal	470	0	0	470	807
Printing, stationery and postage	1,039	0	0	1,039	552
Donations to third parties	0	1,800	0	1,800	2,709
Organisations Expenses	1,224	161	0	1,385	814
Miscellaneous Other expenses	2,252	149	0	2,401	800
	<u>121,952</u>	<u>2,110</u>	<u>0</u>	<u>124,062</u>	<u>91,455</u>
Governance costs					
Legal and Professional/Examination	<u>1,020</u>	<u>0</u>	<u>0</u>	<u>1,020</u>	<u>930</u>

Cockenzie and Port Seton Parish Church of Scotland

Year ended 31 December 2024

Notes to the Accounts

5. 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

2024 2023
£ £

6. Collections for Third Parties and Donations from Church Funds

Pennypit Community Development	<i>From Harvest</i>	363		
Annual Sale donation -	<i>10% of income</i>	87		
Pennypit Community Development		100		
East Lothian Foodbank		150		
			700	
St Columba's Hospice	<i>From Get Together</i>	167		
Mercy Ships	<i>From Get Together</i>	170		
Winnie Mabaso Doundation	<i>From Get Together</i>	210		
Alzheimers Scotland	<i>From Get Together</i>	253		
Alzheimers Scotland	<i>From Coffee Mornings</i>	200		
Port Seton Community Choir	<i>From Old Parish</i>	100		
			1,100	
Church collections 2023				1,687
From Get Together 2023				1,022
			<u>1,800</u>	<u>2,709</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
7. Bank and Deposit Balances					
Current account	15,682	57	351	16,090	35,389
Deposit account	8,215	0	0	8,215	7,116
Restoration deposit account	1,533	0	0	1,533	24,754
Thrift Shop Account	40,267	0	0	40,267	0
OPC High Interest	1,797	0	0	1,797	0
OPC Business Account	2,991	0	0	2,991	0
OPC Sunday School	32	0	0	32	0
OPC Treasurers	42	0	0	42	0
NS&I account	295	0	0	295	295
Investors Trust – Deposit Fund	44,299	0	0	44,299	22,482
Guild Accounts	2,983	0	0	2,983	429
Flower Fund	0	115	0	115	0
Curling	0	0	0	0	100
Kids Kirk	0	128	0	128	109
	<u>118,136</u>	<u>300</u>	<u>351</u>	<u>118,787</u>	<u>90,674</u>

	2024 £	2024 £	2024 £	2024 £	2023 £
8 Fundraising Income					
Quiz Night	0	0	0	0	160
Plants	0	0	0	0	10
Annual Fayre	866	0	0	866	836
Christmas Lunch/Easter Breakfast	120	0	0	120	174
	<u>986</u>	<u>0</u>	<u>0</u>	<u>986</u>	<u>1,180</u>

Cockenzie and Port Seton Parish Church of Scotland

APPENDIX

THRIFT SHOP

RECEIPTS AND PAYMENTS

to 31st December 2024

Note as this is the union period - the below figures are only since the union date to year end and therefore represent around one quarter of a normal period and donations reflect profits made prior to union.

<u>Receipts</u>	Note	2024
		£
Sales		12,833.00
Donations		142.11
		<u>12,975.11</u>

Payments

Rent, Rates and Insurance		1,222.00
Heat and Light		829.81
Administration and Stationery		0.00
Telephone		270.00
Repairs and Renewals		0.00
General Shop Expenses		245.81
Donations to Other Charities	See Note 6	7,500.00
Other Expenses		855.00
		<u>10,922.62</u>

Excess of Receipts over Payments

for the Year - 2024

2,052.49

Collections for Third Parties and Donations from Church Funds

As noted in the accounts - the Thrift shop donates a proportion of their income to external charities.

Payments in this period were as follows:

	£
1st Cockenzie Brownies	500.00
Cockenzie Primary School PTA	1,000.00
First Step Community Project	1,500.00
Sunflower Scotland - (Ukraine)	1,000.00
Port Seton Community Centre	500.00
Children in Need	1,500.00
Harbours Medical Practice - in memoriam	1,000.00
Social Bite	500.00
	<u>7,500.00</u>