

The Church Of Scotland

Cockenzie and Port Seton Old Parish Church

Congregational Accounts

31 December 2023

Congregation No: 030192

Charity No: SC007052

**Cockenzie and Port Seton Old Parish Church
Reference and Administrative Information**

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Charity Name:

Cockenzie and Port Seton Old Parish Church

Charity Registration Number:

SC 007052

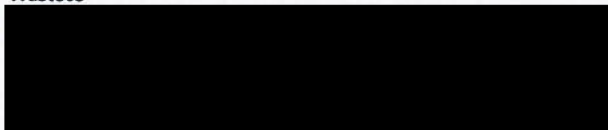
Congregation Reference Number:

030192

Contact Address:



Trustees



Church Treasurer:

Session Clerk:

Interim Moderator:



Independent Examiner



Bankers

Royal Bank of Scotland, 39 High Street, Tranent, EH33 1HQ

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. 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 5 times in a year. The Kirk Session which meets 5 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 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.

At Cockenzie and Port Seton Old Parish Church we currently have Family Services five times a year. These are led by the Worship Team and are supported by our Locum Minister. We have a thriving Guild and a popular "Drop In" café held on a Friday once a month.

Our Church Hall is used by the Scouts and Explorer Scouts as well as being home to the local drama group. In addition, the Church Hall is used for ad hoc functions for members of the congregation and friends as well as providing a venue for a variety of local community events.

Achievements and Performance

Attendance at our Sunday morning services is regularly between 35-40. During the year, when the Locum Minister is on holiday, members of the Worship Team lead the services. Our five All Age Services can have attendances of 50-60 people and these are led by the Locum Minister and the Worship Team of our Church.

Financial Review

Our principal source of income comes from weekly offerings which have decreased slightly over the past year. We are still continuing to ask all members who can give by Gift Aid to do so in order to maximise tax refunds. Fundraising remains a priority and we have held various social functions during the year of these accounts. The Thrift Shop continues to provide substantial financial support since moving to larger premises. During the year we have embarked on a stewardship programme to highlight the continued financial need of the church to the congregation.

Reserves Policy

It is the policy of the Trustees to try to keep expenditure to a minimum. In order to regularise cash flow we currently pay expenses on a monthly basis wherever possible. After many years of financial difficulties, our efforts have put us in the position where we are currently able to undertake a rolling program of repairs and maintenance being ever mindful of the need to work within our means.

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 accounts which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements must comply with the Charities and Trust 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 the 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 on 24th March 2024



Session Clerk

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

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 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's 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) © 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 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.

Date 26/3/24

Cockenzie and Port Seton Old Parish Church
Receipts and Payments Account
Year ended 31 December 2023

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	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Receipts	3					
Donations		18,375	-	-	18,375	17,547
Legacies		-	-	-	-	-
Fundraising Events		3,829	-	-	3,829	2,142
Bank and Deposit interest		44	-	-	44	3
Income from Other Sources		-	-	-	-	6,250
		<u>22,248</u>	<u>-</u>	<u>-</u>	<u>22,248</u>	<u>25,942</u>
 Rental of premises		310	-	-	310	-
Sale of assets		-	-	-	-	-
Thrift shop income	Appendix	55,138	-	-	55,138	44,487
Sunday school income	Appendix	-	-	-	-	-
Guild income	Appendix	1,193	-	-	1,193	1,523
Flower fund income	Appendix	289	-	-	289	548
		<u>56,930</u>	<u>-</u>	<u>-</u>	<u>56,930</u>	<u>46,558</u>
Total Receipts		<u>79,178</u>	<u>-</u>	<u>-</u>	<u>79,178</u>	<u>72,500</u>
 Payments	4					
Cost of generating funds		27,302	-	-	27,302	15,170
Charitable activities		46,224	-	-	46,224	47,177
Governance costs		325	-	-	325	325
Other payments		-	-	-	-	-
		<u>73,851</u>	<u>-</u>	<u>-</u>	<u>73,851</u>	<u>62,672</u>
Total Payments		<u>73,851</u>	<u>-</u>	<u>-</u>	<u>73,851</u>	<u>62,672</u>
 (Deficit)/Excess of Receipts over Payments for the year		<u>5,327</u>	<u>-</u>	<u>-</u>	<u>5,327</u>	<u>9,828</u>

Cockenzie and Port Seton Old Parish Church
Statement of Balances
At 31 December 2023

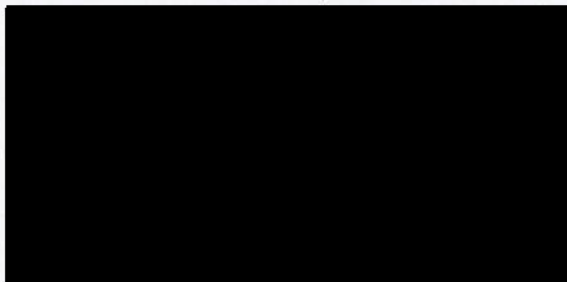
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	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Bank and Cash Balances</u>						
Balances brought forward	2	43,753	1,383	-	45,136	35,308
Movement in year: (Deficit)/Excess of Receipts over Payments for the year		5,327	-	-	5,327	9,828
Third party collection held at prior year and paid over in year		-	-	-	-	-
Third party collection held at year end		-	-	-	-	-
		49,080	1,383	-	50,463	45,136
<u>Investments</u>						
		-	-	-	-	-
<u>Assets</u>						
		-	-	-	-	-
<u>Liabilities</u>						
Locum Fee Sept - Nov 2022		-	-	-	-	2,729
		-	-	-	-	2,729

The accounts were approved by the Kirk Session / Congregational Board on

24th March 2024

For and on behalf of the Kirk Session / Congregational Board



Session Clerk

Treasurer

1 Trustee Remuneration and Related Party Transactions

During the year no trustee received any remuneration or expenses.

2 Movement in Funds

	At 1 January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2023
Endowment funds	-	-	-	-	-
Restricted funds	-	-	-	-	-
Sunday school	1,383	-	-	-	1,383
	1,383	-	-	-	1,383
Unrestricted funds					
General fund	8,824	22,038	(44,269)	16,930	3,523
Manse/Fabric account	969	12	-	-	981
Savings account	1,739	32	-	-	1,771
Flower fund	497	289	(720)	-	66
Thrift shop account	26,931	55,138	(27,302)	(17,060)	37,707
Guild account	4,708	1,193	(1,010)	-	4,891
Drop In café funds	85	476	(550)	130	141
	43,753	79,178	(73,851)	0	49,080
Total funds	45,136	79,178	(73,851)	-	50,463

Purpose of Restricted Funds

The Sunday School Fund is to be used for the development of Youth Work within the Church.

Cockenzie and Port Seton Old Parish Church
Notes to the Accounts

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	2023 £	2022 £
3 Analysis of Receipts		
Donations		
Offerings	13,801	14,261
Weddings and Funerals	820	825
Tax Recovered on Gift Aid	3,754	-
Donations	-	2,461
	<u>18,375</u>	<u>17,547</u>
Legacies		
Legacies	-	-
	<u>-</u>	<u>-</u>
Fundraising Events		
Regular Fundraising Events	3,829	2,142
Organ Fundraising	-	-
	<u>3,829</u>	<u>2,142</u>
Bank and Deposit Interest		
Bank Interest	44	3
Refund of Bank charges	-	-
	<u>44</u>	<u>3</u>
Rental of Premises		
Manse Rental	-	-
Use of hall	310	-
	<u>310</u>	<u>-</u>
Income from Other Sources		
Refund from Church of Scotland Account	-	6,250
	<u>-</u>	<u>6,250</u>

		2023 £	2022 £
4	Analysis of Payments		
	Cost of generating funds		
	Fundraising costs	-	-
	Thrift Shop expenses	Appendix 27,302	15,170
		<u>27,302</u>	<u>15,170</u>
	Charitable Activities		
	Ministries and Mission Allocation	10,799	14,888
	Presbytery Dues	398	319
	Locum Supply	14,259	8,194
	Minister's expenses	-	-
	Youth Worker	-	-
	Pulpit Supply	-	-
	Fabric repairs and maintenance	2,434	7,202
	Other building costs	6,200	6,124
	Church office expenses	1,665	2,923
	Organist and Music	4,362	4,470
	Organ Refurbishment	-	-
	Donations	2,400	-
	Other expenses	1,977	1,502
	Sunday School expenses	Appendix -	-
	Guild expenses	Appendix 1,010	915
	Flower Fund expenses	Appendix 720	640
		<u>46,224</u>	<u>47,177</u>
	Governance costs		
	Independent examiner's fees	325	325
		<u>325</u>	<u>325</u>
	Other payments		
	Purchase of assets	-	-
	Purchase of investments	-	-
		<u>-</u>	<u>-</u>

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipend and employer's contributions for national insurance, pension and housing and loan fund.

For the year under review the Church was in receipt of locum services for one day a week.

Cockenzie and Port Seton Old Parish Church
APPENDIX

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Thrift Shop Receipts and Payments
To 31 December 2023

	2023 £	2022 £
RECEIPTS		
Sales	55,138	44,487
PAYMENTS		
Rent, rates & insurance	6,082	5,987
Heat and light	3,013	569
Shop expenses	820	
Stationery and Administration	200	684
Telephone	205	225
Repairs and renewals	3,050	4,882
Donations	12,500	
Other expenses	1,432	2,823
	<u>27,302</u>	<u>15,170</u>
Excess of Receipts over Payments for the year	<u><u>27,836</u></u>	<u><u>29,317</u></u>

Sunday School Receipts and Payments
31 December 2023

	2023 £	2022 £
RECEIPTS		
Collections	-	-
Donations	-	-
Fundraisers	-	-
	<u>-</u>	<u>-</u>
PAYMENTS		
Books & music	-	-
Prizes & presents	-	-
Trips	-	-
Craft materials	-	-
Food	-	-
Costumes	-	-
Donation to Church	-	-
Flowers and decorations	-	-
Sundries	-	-
Expenses refunded to/(paid by) Church	-	-
	<u>-</u>	<u>-</u>
Excess of Receipts over Payments for the year	<u><u>0</u></u>	<u><u>0</u></u>

Guild Receipts and Payments
Year to 31 December 2023

	2023 £	2022 £
RECEIPTS		
Offerings	409	450
Donations	-	7
World day of prayer offerings	-	-
Socials	-	-
Gift Aid repayment	-	-
Miscellaneous	728	1,056
	<u>1,137</u>	<u>1,513</u>
Bank interest	56	10
	<u>1,193</u>	<u>1,523</u>
PAYMENTS		
Presbytery and Central Expenses Fund Dues	-	-
World day of prayer offerings	-	-
Socials Expenses	370	206
Speakers Expenses	200	50
Hall Purchases	-	106
Projects	-	50
Donations	-	100
Miscellaneous	440	403
	<u>1,010</u>	<u>915</u>
Excess of Receipts over Payments for the year	<u><u>183</u></u>	<u><u>607</u></u>

Flower Fund Receipts and Payments
Year to 31 December 2020

	2023 £	2022 £
RECEIPTS		
Donations	289	548
Fundraising	-	-
	<u>289</u>	<u>548</u>
PAYMENTS		
Flowers	720	640
Display items	-	-
	<u>720</u>	<u>640</u>
Excess of Receipts over Payments for the year	<u><u>(431)</u></u>	<u><u>(92)</u></u>

Cockenzie and Port Seton Old Parish Church
APPENDIX

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

	2023	2022
Temporary Funds		
Credit balance held at 31 December	-	145
Consolidated Fabric Fund		
Credit balance held at 31 December	14,948	1,347
Consolidated Fabric Fund - Capital		
Credit balance held at 31 December	376,781	376,781