

The Church of Scotland



**ABBEY CHURCH
NORTH BERWICK**

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2013**

Congregation No: 030224

Scottish Charity No: SC004761



The Church of Scotland



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NORTH BERWICK**

TRUSTEES' REPORT AND ACCOUNTS

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Congregation No: 030224

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Trustees' Annual Report Year ended 31 December 2013

The Trustees present the annual report and accounts for Abbey Church.

Reference and Administrative Information

Charity Name: Abbey Church, North Berwick (Church of Scotland)
Charity Registration Number: SC 004761
Congregation Reference No: 030224
Contact Address: c/o Mr S A Ainslie
Abbey Church
Church Road
North Berwick
EH39 4AD

Trustees

Ian M Aitken Richard Bell (ordained May 13) Milne Brodie (admitted May 13) Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan Sheena Cowan Margaret Ann Crawford (retired May 13) Elma Danks John Evans (retired Jan 13) Rev Dr D J Graham Doreen Guy John Guy (retired Oct 13) Liz Harrison Jim Hawthorn	Ronald Ironside Bob Kane Sarah Kerr Dorothy Kirkpatrick Rose Leslie (ordained May 13) William Leslie (admitted May 13) John Lunn Zandra Main David McAdam Bill McClure Helen Mackenzie (retired Mar 13) Sally Penman Janet Raeburn Caitriana Spencer (ordained May 13) Phil Spencer (ordained May 13) Jim Stewart (retired Dec 13) Rev David Torrance Sadie Young
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Principal Office-bearers

Minister:	Rev Dr David Graham
Session Clerk:	Sally Penman
Church Treasurer	Stuart Ainslie

Independent Examiner

Andrew Scott
"Abbeygate"
Glenorchy Road
North Berwick
EH39 4PE

Bankers

Bank of Scotland,
23 Westgate
North Berwick
EH39 4AG

Trustees' Annual Report

Year ended 31 December 2013

Structure, Governance and Management

Governing Document

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

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

We are linked with Dirleton Kirk and our Minister is responsible for both parishes, conducting Sunday morning worship at both churches every week. However, the two congregations operate independently with separate structures and Trustees. Abbey Church Kirk Session is chaired by the Minister and in 2013 the Kirk Session met on 5 occasions. The Kirk Session is responsible for all material as well as spiritual matters, through five Committees: Resources, Worship, World Church, Outreach and Nurture. The members of the committees are drawn from the eldership, and they have co-opted former members of the Congregational Board and other members of the congregation with the necessary gifts and skills. The Kirk Session committees have met at different times throughout the year.

Objectives

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.

Trustees' Annual Report

Year ended 31 December 2013

Activities, Achievements and Performance

Introduction from the minister, Rev Dr David Graham

This is the first year of working with our new Unitary Constitution, which the General Assembly encouraged all congregations to adopt. There has been a period of 'bedding in', and getting used to the new structures of responsibilities and decision-making, but it has enabled more people to be involved in the work of the congregation through our standing Kirk Session committees (Nurture, Outreach, Resources, World Church and Worship). In addition to the elders represented on these committees, other members of the congregation also make a useful contribution to their work.

The ongoing maintenance and improvement of our buildings has enlarged the scope of them being used for community activities. This gives the church a greater public face, and opens it up for people from all walks of life. It also shows that the church is interested in the arts, politics, and educational activities.

Despite the financial challenges which many people are facing, the congregation has once again been very generous in its support of good causes and charity work. This is seen both in the special appeals and fund-raising activities listed below, and also the 'invisible' but no less important volunteering work which many church members give in the community, supporting charity work and good causes. This is but one of the ways that the church puts a lot of social capital back into the community.

Minister's Anniversary

We are linked with Dirleton Kirk and our Minister is responsible for both parishes, conducting Sunday morning worship at both churches every week. 2013 marked the 15th anniversary of the induction of David Graham to our charge. During an informal surprise lunchtime celebration, we shared our memories of David, Mary and Lucy and all they have given to us over the years. Church members contributed towards a gift of money which we suggested should be used for a holiday. We are so grateful for David's ministry in all areas: his teaching, his pastoral care and the way he leads us in Worship. The wider manse family including Mary and Lucy have also enriched our congregation over the years, through social occasions, in pastoral care and through their talents for prayer and praise. We hope they will be with us for many more years to come.

Kirk Session Meetings

During the year there were five meetings of the Kirk Session. The Kirk Session Committees met in between these dates and made reports to the Kirk Session when key points were discussed and agreed.

Eldership

At the end of the year the Kirk Session consisted of 30 elders and the Minister.

Membership

As at 1 January 2013 the number of members on the roll stood at 306. During the year 4 members died, 14 moved away and there were 12 new members with the result that Abbey's membership at the end of the year was 300. The Supplementary Roll stands at 24. There were 22 children and young people under the age of 17.

Worship

Communion services were held during March, June, September and December. The Worship Committee led evening services at Easter and New Year. A decision was made by the Kirk Session to restrict Evening Services to the months of March, April, May, October, November and December and to hold formal Communion during the morning services only, with a more informal evening communion service on the last Sundays of the months when there is an evening service. Members of the congregation share regularly in worship through the choir, Bible readings, and contributing in other ways as required through dramatized readings and leading prayers.

Trustees' Annual Report Year ended 31 December 2013

Christian Adult Education

There are two House Groups which meet every fortnight and various Bible Study groups which meet under the leadership of the Minister from time to time during the year including a series of discussions about the various views about the creation of the world.

Stewardship

The first Stewardship Month last year resulted in several key "vacancies" in the church being filled by volunteers. Our second Stewardship Month was on the theme of Time. This was organised by a small sub group of elders and others from the congregation. Over the month of November, the Minister preached about time and contributions were made by various members of the congregation. Everyone was invited to make a commitment about how they would spend their time differently in future and these were part of our Christmas tree decorations.

Sunday School and Crèche

The Sunday School has a small number of children attending regularly. The parents have contributed to the teaching over the year and the Sunday School worked closely with the Worship Committee to plan the Harvest Thanksgiving service, which raised over £1,300 towards a replacement water storage tank for the Bishop Kivengere School in Uganda. Children of secondary school age join the group at St Andrew Blackadder Church after the start of the service in Abbey, or stay at Abbey to help with the younger children. One of our young people represented our congregation at the National Youth Assembly in Dundee and shared his experiences with the congregation and the Guild.

Safeguarding

Under the Protection of Vulnerable Groups (PVG) scheme, we have been carrying out retrospective checking of paid staff and volunteers who have already been Enhanced Disclosure Scotland checked, and those who have never been checked.

Ministry Support: Pastoral Assistant and the Good Samaritan Fund

The pastoral work in Abbey is shared between the ministry team, the pastoral visiting team and the district elders.

The elders keep in touch with the members in their district, in particular visiting before each Communion Sunday. This relationship enables them to highlight any pastoral needs. The Pastoral visiting team supports the eldership by offering additional visits and sometimes practical support to members, as well as helping with the weekly distribution of church flowers. We have had a series of training sessions this year for elders and the visiting team to build our skills in pastoral care.

Pastoral care is an important part of our parish ministry, bringing the love of God and the care of His church to all the different situations where people need support, particularly through incapacity, illness and bereavement. In a semi-rural parish such as ours, this involves many hours travel to hospitals and funerals. In recognition of the heavy workload, Abbey linked with Dirleton share the cost of a Pastoral Assistant. Bob Kane continues his service in this post, bringing his wide experience in pastoral matters to assist the Minister in all aspects of home visits, hospital visits, bereavement and funerals. In the case of Abbey, the costs of this post are met by the Good Samaritan Fund (a restricted fund as set out in the accounts). This is supported by a small number of members and special fundraising during the year.

Guild (including the Miss Macintosh Training and Development Fund)

The theme for the year was "A Fellowship to Build" and the topic "Let's talk about.....Finding the Right Way".

The first of the supported projects "Passage from India" involved a group of women from Glasgow embarking on a fact-finding mission to India to learn how women there have 'built a fellowship' where they can improve their skills to the point of starting up small businesses which help lift them and their families out of poverty. As a result, several groups have been established in Glasgow and are 'finding the right way' to build self-esteem, overcome loneliness and lift themselves out of poverty. The second project we are supporting "Out of Africa – into Malta" tells of the plight of refugees journeying through the Sahara, fleeing from Libya's conflicts in dangerously over-loaded and less than

Trustees' Annual Report

Year ended 31 December 2013

seaworthy boats to put down in Malta where they are put into detention where tents and cabins (old shipping containers) breed disease. Their needs of shelter, food and sanitation are only the physical ones. To flee their country, their home and sometimes having to leave loved ones behind scars them emotionally, without hope. St Andrew's Scots Church, Malta, in partnership with others relief organisations respond to these needs, the greatest of which is to enable families to leave the camps behind. Malta Microfinance aims to help families stand on their own feet again.

Sharing four meetings with St Andrew Blackadder Guild enables speakers to reach more people with one visit. These have been most enjoyable evenings of fellowship.

Successful fundraising events allowed us to support our projects and other charities.

We were sad to lose three very faithful and long-serving members, and without new members, numbers have dropped to 39. An appeal to members to offer service on the committee has gone out, without which the Guild cannot function. Convenor, Treasurer and Secretary are all required. Sharing out responsibilities lightens the load, but someone to draw the threads together is essential.

My thanks go to a hard-working committee and their support during my term of office. Pray that new office bearers will emerge to serve alongside the remaining committee so that Abbey Guild may continue to flourish.

Eleanor Main

Outreach and Community Links

Through its people and its buildings the church reaches out in various ways to our local community.

We support the Inspire Youth worker in her work by providing venues and hot chocolate drinks for her drama work and lunches for the young people attending Alpha courses at North Berwick High School. We also support Inspire financially. In June this year the Drama group performed Shakespeare's Twelfth Night in the church to very appreciative audiences. Our flexible seating makes it a good venue for performing groups.

Every month we conduct a short service of worship at each of three care homes in North Berwick, which is much appreciated by residents and staff. We are fortunate to have a small team of people willing to lead worship, play the piano and just be there to help with finding hymns, singing along and spending time with the residents.

For most weeks in the year the church was open to the public each day, providing an oasis of peace in the busy High Street. The welcome to all is helped by the glass doors opening straight into the sanctuary. In addition, many others stop to admire the gardens and read from our attractive noticeboard. Visitors from near and far commented on how welcoming and active our church congregation appeared to be. On Sunday afternoons during July and August the new hall opened as a café with tea and cakes, provided by members of Abbey Church and St Baldred's Episcopal Church, the proceeds of which went to local charities.

Abbey's halls are used throughout the week by adults and children in dancing classes, music groups, the toddler group, pilates, bridge club and photographic club. The halls have been used for a monthly market for local artisans and occasional local producers' market. Different charities, such as North Berwick in Bloom and Earth Matters, our local fair-trade shop, have used our facilities for fundraising and awareness-raising events and community meetings. The church has also been used several times as a venue for concerts, including those raising money for local causes.

One of our members organised an Art Show in the church which raised funds for the Good Samaritan Fund through a percentage of the sales and donations for teas and coffees which were provided by members.

The Scouting and Guiding organisations in the town held their annual service in the church on 22nd February to celebrate Founders Day and Thinking Day. We had to put out extra chairs for all the children and parents who attended this popular service. The service is organised by two of our members who are Scout leaders and led by the Minister.

We have supported the East Lothian Foodbank by collecting parcels of foodstuffs for the distribution centre, as well as providing financial support.

Trustees' Annual Report Year ended 31 December 2013

Ecumenical Activities

Throughout the year, we joined with other local churches on a number of occasions to worship, enjoy fellowship, celebrate and pray.

Abbey Church continued as Chair of the North Berwick & District Association of Churches. The Association meets quarterly to raise the profile of our churches and engage with the wider community, discussing local activities and organising a variety of ecumenical events.

In 2013, this included - joint Holy Week Services, Christian Aid Week events, NB&DAC Community Award and NBHS Citizenship Awards, Fringe by the Sea concert, World Day of Prayer and a joint service to celebrate the Week of Prayer for Christian Unity.

Looking forward - we are planning a Hustings Event for the Independence Debate, and much more!

Bethany Christian Trust

Abbey Church and Dirleton Kirk continue to give generous support by donating food, warm clothing and bedding, and we have had very willing teams going to Edinburgh to cook meals for the homeless.

Joint World Mission

Two young people from the church went with a school trip to Malawi to visit their twinned school and see the work of other projects funded by the school. The church supported the fundraising in various ways.

We again supported the work of Blythswood Christian Trust by filling over one hundred shoeboxes with essentials and gifts as part of their Christmas appeal.

Through the Mission Gift Day envelopes this year we were able to support work both at home and overseas. A total of £6,495 was given, and distributed as follows: - £1,952 to Mary's Meals, £1,430 to Macfarlane Memorial Church Kalimpong Fund, £744 to Christian Aid Syria, £1,068 to the Vine Trust, £854 to North Berwick Youth Trust (Inspire), £188 to Bishop Kivengere Girls School Muyebe Uganda, £125 to Zambesi Mission, £13 to Crossreach, £155 to the Bethany Christian Trust, £13 to Mission Aviation Fellowship, £13 to Save the Children Fund and £30 to the Bible Society.

Twinning

Four of our friends from Kalimpong visited Scotland for ten days in April. It was good to finally see the results of the planning which had gone awry last year because of visa problems. The group were able to see something of Scotland and share worship with us, singing for us a song which is traditional in their church. We exchanged experiences and our faith and learned from each other.

Fair Trade

A selection of fairly traded goods, which is obtained from the Small World Shop in Prestonpans on a sale or return basis, has been available on nine Sundays and sold around £100 worth of goods each time. Included in these goods are tea and coffee which are used after the Sunday services and at other church events. During Fairtrade Fortnight we also sold 90kg of Fairtrade rice from Malawi.

Regal

2013 has been a very interesting year with a broad selection of topics covered by our guest speakers. I am pleased to say that our numbers continue to increase and this is most encouraging.

We started off in January with a talk by Maurice Paterson on "Tracing your family tree" and this meeting was attended by a record number of people. At our February meeting John Guy gave a very interesting and informative talk "Diving in the Red Sea". John illustrated his talk with some very colourful photographs. Although WWII war ended some 65 years ago, it always seems to be a topic of interest, and in March Ian Aitken spoke about "World War II midget submarines" with particular emphasis on the attack on the German battleship Tirpitz.

Our autumn session started with a talk by David Brown "Working with the BBC". David has been both a producer and director of the Blue Peter series, and he was able to provide some fascinating inside information on how the television companies make viewing more interesting. In November Carole MacLaren, one of the leaders of North Berwick First

Trustees' Annual Report Year ended 31 December 2013

Responders, gave us a very informative talk on their work. She made her talk more relevant by bringing along a dummy on which she used a defibrillator and showed us how to resuscitate a patient. Our December meeting was a talk by Richard Meadows on "Knowing your wines". This was a very appropriate topic in the run-up to Christmas and Richard informed us how we can tell a first class wine or a moderate one.

After each meeting a soup and sandwich lunch is provided by the ladies of the congregation and I would like to take this opportunity to thank the ladies who made the soup and prepared a variety of different fillings for the rolls - the cakes were also delicious. After lunch we ask for donations, and during the year we collected £400; this was split between North Berwick Day Centre, North Berwick First Responders, Inspire (the North Berwick youth group) and the Good Samaritan Fund of Abbey Church.

Ian M Aitken

Eco-Congregation

Abbey Church is an Eco-Congregation under the Eco-Congregation Scotland scheme. The three main commitments of being an Eco-Congregation are -

- Committed to caring for creation
- Making the link between environmental issues and our Christian faith
- Responding with practical action in the church and wider community.

Trustees' Annual Report Year ended 31 December 2013

Church Property

Church Manse

During the year routine maintenance was carried out. Additionally various rooms including the hall and stairs were redecorated.

Church Maintenance

During the year routine maintenance was carried out including portable appliance testing. Additionally the following extra works were carried out as follows:

- In the Church Office some redecoration as well as the surrounding areas;
- A new catering oven was installed in the kitchen;
- In the new hall storage facilities were made secure and a timber plate at table height was fixed to the south wall to protect the wall; and
- A new sound system in the old hall was installed including two wall-mounted amplifiers.

Benevolent Fund (new Fund)

The Benevolent Fund is used by the Minister at his discretion for one-off payments to people in the parish in severe financial need. The Minister can approve small payments under £250; two signatories are needed for payments over this amount.

Fabric Fund

There were no payments or receipts to the Fabric Fund in the year. However the closing balance of £3,665.82, was transferred in from the Halls Fund.

Flower Fund

The Flower team provide fresh flowers arrangements in the Church sanctuary each week and on request for funerals and other special occasions. The flowers are then distributed by the team to the sick and elderly in the congregation, providing extra pastoral care to Abbey church members. Although the costs of flowers are covered by donations, the Flower team are in need of new members to provide displays to continue to enhance worship each week.

Halls Fund

There were no payments or receipts to the Hall Fund in the year. This fund was closed as at 31 December 2013 and the balance transferred to the Fabric Fund.

Kalimpong Fund

The Kalimpong Fund was set up to "give assistance to the work of the McFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

The Sanctuary Fund

This fund was established to enable members of the congregation who wish to gift and bequest funds which are to be used solely to enhance the Sanctuary and not to be used for any other purpose. There were no payments or receipts to the Sanctuary Fund in the year. It is intended that the Sanctuary Fund will be closed as at 31 December 2014 and the balance transferred to the Fabric Fund.

William Wright Memorial Fund

There are three potential beneficiaries of the Fund, the Church in general, the young church and the Guild. The fund's annual income and up to 10% of the capital of the fund can be used in any one year. In the year this fund provided the funds to pay two visiting speakers.

Trustees' Annual Report Year ended 31 December 2013

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Sally Penman
Session Clerk

11th April 2014

Trustees' Annual Report Year ended 31 December 2013

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Approved by the Trustees and signed on their behalf,



Sally Penman
Session Clerk

11th April 2014

**Trustees' Annual Report
Year ended 31 December 2013**

SC 004761

Independent Examiner's Report to the Trustees of Abbey Church

I report on the accounts of the charity for the year ended 31 December 2013 which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The Abbey Churches 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 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.

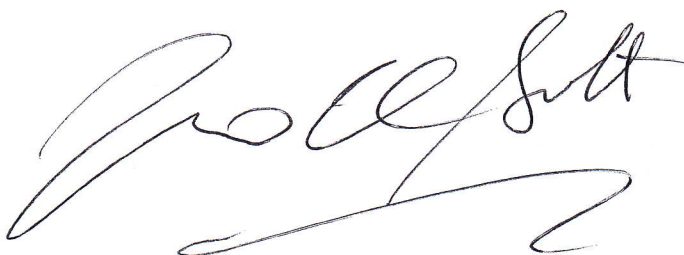
Basis of independent examiner's statement

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: Andrew A.C. Scott

Professional Qualification: C.A., C.P.F.A.

11th April 2014

Address: "Abbeygate"
9 Glenorchy Road
North Berwick
East Lothian

**Trustees' Annual Report
Year ended 31 December 2013**

Statement of Receipts and Payments

	Note	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
<u>Receipts</u>					
Voluntary income	1	132,188	5,128	137,316	95,425
Activities for generating funds	2	11,202	2,738	13,940	12,791
Investment income	3	741	554	1,295	1,515
Other receipts	4	6,794	630	7,424	8,609
Total Receipts		150,925	9,050	159,975	118,340
<u>Payments</u>					
Costs of generating voluntary income	5	233	-	233	233
Investment management costs		-	-	-	-
Charitable activities	5	95,346	7,802	103,148	118,863
Governance costs	5	-	-	-	-
Other Payments		-	-	-	-
Total Payments		95,579	7,802	103,381	119,096
Excess of Receipts over Payments before transfers		55,346	1,248	56,594	(756)
Transfers between funds	10	2,466	(2,466)	-	-
Excess of Receipts over Payments for the year		57,812	(1,218)	56,594	(756)

Statement of Funds

Funds as at 1st January	10	42,072	22,670	64,742	65,498
Movement in the Year					
Excess of Receipts over Payments		57,812	(1,218)	56,594	(756)
Funds as at 31st December	10	99,884	21,452	121,336	64,742

**Trustees' Annual Report
Year ended 31 December 2013**

Statement of Balances	Unrestricted Funds	Restricted Funds	Total	Total
	2013	2013	2013	2012
	£	£	£	£
<u>Bank and Deposit Balances</u>				
Balances as at 1st January	42,072	22,670	64,742	65,498
Movement in the Year				
Excess of Receipts over Payments	57,812	(1,218)	56,594	(756)
Balances as at 31st December	<u>99,884</u>	<u>21,452</u>	<u>121,336</u>	<u>64,742</u>
Balance with Bank of Scotland			78,541	23,560
Balance with the Church of Scotland			41,182	41,182
Balance with the Skipton Building Society			613	-
Cash			1,000	-
Total Bank and Deposit Balances as at 31st December			<u>121,336</u>	<u>64,742</u>

Investments at Market Value (see note 9)


(Cost £15,794)	<u>5,786</u>	<u>11,264</u>	<u>17,050</u>	<u>17,034</u>
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Other Assets and Liabilities:

The church owned the church buildings and manse (see note 8).
There were no significant liabilities.

The accounts were approved by the Kirk Session on the 6th April 2014.

For and on behalf of the Trustees


_____ Sally Penman Session Clerk


_____ Stuart Ainslie Treasurer

The notes on pages 14 to 20 form part of these accounts.

Trustees' Annual Report

Year ended 31 December 2013

Accounting Policies

The principal accounting policies, which have been applied on a receipts and payments basis, in dealing with items which are considered material to the accounts, are set out below:

a) Basis of preparation

These accounts are prepared on a receipts and payments basis.

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, The Charities Accounts (Scotland) Regulations 2006 and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

b) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use, which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

c) Receipts

All donations and gifts are included within receipts under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty.

d) Payments

Expenditure is recognised on an actual basis as the expense is incurred.

e) Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse vested in the Abbey Church Trustees. Expenditure incurred on the repair and maintenance of these assets is charged as payments are made in the period in which the costs arise. These assets are not included in the Statement of Balances but are shown in note 8.

f) Investments

Investments are stated at market value and at cost. These assets are not included in the Statement of Funds but are shown in note 9.

g) Taxation

Abbey Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. Abbey Church is not registered for VAT and payments made therefore include irrecoverable input VAT.

Trustees' Annual Report
Year ended 31 December 2013

Notes forming part of the financial statements

Analysis of Receipts	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total 2013 £	Total 2012 £
1 Voluntary income				
Offerings	68,543	3,300	71,843	70,556
Tax recovered on Gift Aid	15,368	805	16,173	20,746
Legacies	46,827	-	46,827	-
Other	1,450	1,023	2,473	4,123
Total	<u>132,188</u>	<u>5,128</u>	<u>137,316</u>	<u>95,425</u>
2 Activities for Generating Funds				
Use of Premises	10,797	-	10,797	12,359
Other	405	2,738	3,143	432
Total	<u>11,202</u>	<u>2,738</u>	<u>13,940</u>	<u>12,791</u>
3 Investment income				
Dividends received	618	547	1,165	1,410
Endowment income	105	-	105	105
Bank interest	18	7	25	-
Total	<u>741</u>	<u>554</u>	<u>1,295</u>	<u>1,515</u>
4 Other Receipts				
Weddings and Funerals	525	630	1,155	1,156
Dirleton Kirk	4,700	-	4,700	4,300
Coffee mornings etc	1,508	-	1,508	740
Insurance claims	-	-	-	2,397
Other	61	-	61	16
Total	<u>6,794</u>	<u>630</u>	<u>7,424</u>	<u>8,609</u>
Total Receipts	<u>150,925</u>	<u>9,050</u>	<u>159,975</u>	<u>118,340</u>

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6 Staff costs and numbers	2013	2012 (Updated)
	£	£
Salaries and wages	15,790	15,912
Social security costs	-	-
Total	<u>15,790</u>	<u>15,912</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2013 Number	2012 Number
Pastoral support	1	1
Administration	1	1
Music staff	2	2
Premises maintenance	<u>2</u>	<u>2</u>
Average number of employees	<u>6</u>	<u>6</u>

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 £25,253 and the maximum stipend (in fifth and subsequent Years) £31,035.

7 Trustee Remuneration and Related Party Transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £8,068 (2012 £4,844). In addition the following Trustees were paid remuneration during the year.

	2013 £	
Robert Burgon	1,200	For services as a church organist
Jim Hawthorn	1,533	For Church Officer duties
Bob Kane	4,327	For pastoral assistance

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.

8 Tangible Assets

The Trustees own the church premises at 116 High Street, North Berwick.

The Trustees own residential premises, known as Sydserff, at Old Abbey Road, North Berwick. These premises are used as a church manse. This house was purchased in 2009 at a cost of £706,834.

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9 Investments

	2013	2012
	£	£
Market value at 1 January	17,034	15,826
Purchase/(Sale) of Investments	-	-
Realised gain / (loss) on investments	-	-
Unrealised gain on investments	16	1,208
Market value at 31 December	<u>17,050</u>	<u>17,034</u>
Investments at cost	<u>15,794</u>	<u>15,794</u>
The following investments are held:		
	2013	2012
	£'s	£'s
Church of Scotland Investors Trust Income Fund on behalf of the following Abbey Funds:	(market value)	(market value)
	Units	
Fabric Fund	526	5,781
Good Samaritan Fund	82	901
William Wright Memorial Fund	942	10,352
Market value at 31 December	<u>17,050</u>	<u>17,034</u>

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10 Movements of Funds:

	At 1 January 2013	Receipts	Payments	Transfers	At 31 Dec 2013
	£	£	£	£	£
Unrestricted funds					
Guild (Designated)	1,648	2,520	(1,698)	(400)	2,070
Fabric Fund (Designated)	32,606	619	-	3,666	36,891
General Fund	7,818	147,786	(93,881)	(800)	60,923 *
	<u>42,072</u>	<u>150,925</u>	<u>(95,579)</u>	<u>2,466</u>	<u>99,884</u>
Restricted funds					
Benevolent Fund	-	833	(700)	1,000	1,133
Flower Fund	563	88	(38)	-	613
Good Samaritan Fund	6,486	5,147	(5,015)	200	6,818 *
Kalimpong Fund	435	2,478	(1,500)	-	1,413
New Hall Fund	3,666	-	-	(3,666)	-
Sanctuary Fund	5,172	-	-	-	5,172
William Wright Memorial Fund	6,348	504	(549)	-	6,303 *
	<u>22,670</u>	<u>9,050</u>	<u>(7,802)</u>	<u>(2,466)</u>	<u>21,452</u>
Total funds	<u><u>64,742</u></u>	<u><u>159,975</u></u>	<u><u>(103,381)</u></u>	<u><u>-</u></u>	<u><u>121,336</u></u>

Investments are not included in this figure, see note 9. *

Purpose of Designated Funds

The purpose of the Guild Fund is to provide funds for the Abbey Church Guild.

The purpose of the Fabric Fund is to provide funds solely for the future maintenance of the church. These funds originated from the difference between the sale and purchase prices of the old and new manse. During the year the balance of the New Hall Fund was transferred into this fund.

Purpose of Restricted Funds

The restricted funds represent monies which have been gifted for a specific purpose and not for the general administration of the church:

The purpose of the Benevolent Fund is to provide one-off payments to people in the parish in severe financial need this being at the discretion of the minister.

The purpose of the Flower Fund is to provide flowers for display during services of worship and distribute flowers as a fellowship gift to deserving parishioners.

The purpose of the Good Samaritan Fund is to hold funds for pastoral work within the parish.

The purpose of the Kalimpong Fund is to "give assistance to the work of the McFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

The New Hall Fund was created to contain the funds used for building the new hall. This fund was closed as at the 31st December and the balance was transferred into the Fabric Fund.

The purpose of the Sanctuary Fund is to hold funds for improvements to the sanctuary. It is anticipated that this Fund will be closed in 2014 and the balance transferred into the Fabric Fund.

The purpose of the William Wright Memorial Fund is to enhance and encourage worship in the Abbey church.

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11 Post Balance Sheet Events

In January 2014 a further amount of £62,035 was received from the Muir Bequest. Further smaller amounts may be receivable in 2014.

12 Commitments

There were no capital commitments as at the 31 December 2013.

13 Expenditure Commitments

The Abbey Church agreed to give the Presbytery financial support to allow the appointment of a pastoral worker. The support is £2,500 per annum for three years. Payments started on the 1st October 2012.

14 Exceptional Payments

There were no exceptional payments during the year.

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15 Collections for Third Parties
(Not included in the above accounts)

	2013	2012
	£	£
Age Scotland	-	416
Aviation fellowship	13	-
Bethany	270	225
Bible Society	30	-
Bishop Kivengere Girls School	1,525	125
Christian Aid	744	-
CofS HIV Aids	-	304
CofS Nimbong	-	304
Compassion	-	3,658
Crossreach	13	12
East Lothian Food Bank	593	506
Edinburgh Direct aid	544	-
Leprosy Mission	-	730
Leuchie House	-	506
Mary's Meals	1,952	1,894
Mercy Ships	-	250
Mission Aviation Fellowship	-	10
North Berwick - Christian Youth Trust	3,154	1,795
North Berwick - Day Centre	300	333
North Berwick - Dry Bar	-	333
North Berwick - First Responders	100	-
North Berwick - Guides	100	-
North Berwick High School - Malawi Appeal	100	-
North Berwick - Scouts	100	-
Philipinnes Appeal	1,000	-
Poppy Scotland	1,000	140
Save the Children	13	-
Solar Aid	-	1,048
The Vine Trust	1,068	-
Zambesi Mission	125	125
	<u>12,744</u>	<u>12,714</u>

Further note – The church and halls are used by church members and other organisations which also fundraise. These amounts may not be recorded above.

In May of 2013 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid the total amount collected by this team was over £11,000.