

**The Church of
Scotland**



**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING 31 DECEMBER
2015**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



Trustees' Annual Report

Year ended 31 December 2015

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 Milne Brodie Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan Sheena Cowan Elma Danks Rev Dr David Graham Doreen Guy (retired Feb15) Liz Harrison Jim Hawthorn Ronald Ironside	Bob Kane Sarah Kerr Dorothy Kirkpatrick Rose Leslie William Leslie Ray Lesso (admitted July15) John Lunn Zandra Main David McAdam Bill McClure Sally Penman Janet Raeburn Caitriana Spencer Phil Spencer 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
Fabric Convener	George Kirkpatrick

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 2015

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 2015 the Kirk Session met on five 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 other members of the congregation with the necessary gifts and skills. The Kirk Session Committees have met at different times throughout the year and report back to the Kirk Session at each of its meetings.

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 2015

Activities, Achievements and Performance

Introduction from the Minister, Rev Dr David Graham

It is with pleasure that I present this year's Annual Report on behalf of the Trustees of Abbey Church. You will see from the information below that Abbey has once again had a very busy and productive year.

I would like to highlight some aspects of our work. First there is the generosity of the congregation. In addition to our regular giving to support the local work of our ministry, a number of charities have benefited from fundraising. We are aware of the needs of the world, whether on our doorstep or overseas.

We are also aware of the pastoral needs of our congregation and community. Our congregation is open and welcoming, and our pastoral team provides care for people in our congregation as well as those in the parish who value this.

One final aspect of Abbey's life is difficult to measure, it is the 'added extra' of our community involvement. Many members of our congregation give their time and talents to help with local charities and other initiatives. This is not recorded here, and would be difficult to measure. But it represents the Christian commitment of people who support the local community in various ways. That, just as much as what happens within the walls of our buildings, is part of our mission and service to others.

I hope that this year's report will give you insight and inspiration as you read it. And thanks must go to the many people who make it possible.

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. In addition there was a joint meeting with Dirleton Kirk Session which included a presentation from the East Lothian Foodbank and discussion about how we can help.

Eldership

At the end of the year the Kirk Session consisted of 30 elders and the Minister. Early in the year, Doreen Guy decided to retire from the Kirk Session and we thank her for all she has contributed to the leadership of the congregation. We were glad to welcome Ray Lesso to membership of the Kirk Session. Ray has been a member of Abbey Church for many years and has previously served as an elder in other churches in the Presbytery.

Membership

As at 1 January 2015 the number of members on the roll stood at 284. During the year 16 members died, 1 moved away and there were 7 new members with the result that Abbey's membership at the end of the year was 274. The Supplementary Roll stands at 33. There were 12 children and young people under the age of 17.

Worship

Communion services were held during March, June, September and December. 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. A weekly prayer meeting is held before the start of Morning Worship. Evening Services were held in the months of March, April and May with an informal communion service once a month. In July we hosted members of the Merchant Navy Association at our morning worship to mark "Sea Sunday" and this year we hosted the town Remembrance Day service, attended by the uniformed organisations, Community Councillors and special guests.

In June, it was agreed with reluctance and sadness that Abbey evening services should be discontinued as numbers attending had been falling throughout the year despite steps being taken to change this trend. It was agreed that we should look at this as an opportunity to look ahead to the needs of the congregation and the community in the future and that a service including Communion should continue to be offered on four evenings during the year, linked to special events in the Christian calendar where possible. In the second half of the year, there were two very successful evenings of musical worship - the Jazz Service and the Swiss Gospel Choir. There was a well-attended special evening service on 8 November to celebrate the life of Billy Graham on his 97th Birthday. Our annual evening service in December for those who had been bereaved was well attended and much appreciated.

Trustees' Annual Report Year ended 31 December 2015

The Annual Harvest Thanksgiving provided an opportunity for us to raise awareness of the lack of sanitation in many parts of the developing world and our offerings went to support the charity "Toilet Twinning".

We now have a video camera which can be used to project what is happening at the front of the church onto the screen, which has been a great help at busy services such as Remembrance Sunday when the gallery is full.

Nurture

The Committee met three times during the year and held a joint meeting with members of Dirleton Kirk who have a similar remit in their congregation. A library of theological books was created from existing books and donations. The books are stored in the Old Hall, where it is available for members of the congregation and others to borrow. The Committee has provided a forum for discussion of the way forward for the Guild and has encouraged and organised members to offer lifts to church for those who need them. We also held a training evening about pastoral care for people with dementia.

Christian Adult Education

There is a House Group which meets every fortnight and various Bible Study groups which meet under the leadership of the Minister from time to time during the year. The Minister used *We Make the Road by Walking: A Year-Long Quest for Spiritual Formation, Reorientation, and Activation* by Brian D. McLaren for books as basis for text in morning and evening services, and for use in House Groups; copies were made available for purchase by members at a discount.

Young People

The Super Sunday Club has a small number of children attending regularly and others who come more intermittently to enjoy games and activities every week. We are glad to have several new leaders on the rota. There has been a donation of a laptop to Super Sunday Club and this enables the children to skype our twinned congregation in Kalimpong. One of our young people represented our congregation at the National Youth Assembly in Gartmore House and shared his experiences with the congregation.

In July we ran the Seaside Rock Holiday Club each Sunday morning for Super Sunday Club and visiting children. This took place on the beach, with games, songs, activities and Bible stories.

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. This checking is now complete.

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.

Some elders use e-mail or telephone to keep in touch with their members. 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 held training for elders and pastoral visitors in caring for those with dementia.

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 events during the year.

Trustees' Annual Report Year ended 31 December 2015

Regal

During 2015 our guest speakers have covered a tremendous variety of subjects and this has encouraged larger attendances that have included many ladies.

We started off the year with a talk on "New Zealand" by John Guy. This was a very appropriate topic and had the effect of brightening up a cold January day. Further, it was heart-warming to look at John's PowerPoint presentation that showed many of the very attractive places in the country.

In February Gareth Burgess gave us a most interesting talk on the history of "Old Postcards". Between the two world wars people went to stay with relatives and friends in other parts of the country such as Leeds and Sheffield. In these times of austerity, people did not have the money to spend on a boarding house or hotel holiday, as they do nowadays. It was a glimpse into the past letting us see how things have changed.

The spring Session ended with a talk on "The Seabird Centre" in North Berwick by one of the trustees, Liz Thom. She told us the history of the Seabird Centre since its inauguration in the year 2000 and how it has grown since then with current plans to extend it.

For our summer outing some of us went to Rosslyn Chapel to see and hear its history. Many of us did not realise that it had been created in the 15th century as a Catholic collegiate church with a few canons and two boy choristers. In recent years, the Chapel has featured in speculative theories concerning connections with Freemasonry, the Knights Templar and the Holy Grail.

We started off our Autumn Session of 2015 with a talk by David Torrance on "Busy bees have GPS and radar". David was a beekeeper for over 70 years and he proved to be a wealth of knowledge on bees and their habits. He mentioned the current concern of beekeepers that the bee population is declining on account of the use of modern pesticides; this is of great concern to professional beekeepers.

For several years Peter Kimber was chief executive of the Scripture Union and he gave us a most interesting talk on "Round the world with Scripture Union". He mentioned how it encourages young people, in many developing countries, to take an interest in the Bible, to learn about Christianity and its place in society.

In the run-up to Christmas, Regal enjoyed listening to an octet, the Real Eightsome, singing "Songs and melodies for the Christmas season". As our Guild was holding a Christmas Tree Festival it was good to combine our meeting with the start of the Festival in the beautifully decorated church.

After each meeting, ladies of the congregation prepared a soup and sandwich lunch with cakes to follow. Many thanks to these ladies who generously donated both their time and all the food. During the year we collected donations of £400; this was split between Abbey Guild, Mary's Meals, North Berwick Stroke Club and Inspire Christian Youth Trust.

Guild

In March 2015 the Theme "A World to Serve" came to a happy end as we were able to donate £1,125 to Mary's Meals and £975 to Comfort Rwanda as well continuing our usual donations to the ongoing work in Abbey Church – mainly due to a very successful Silent Auction.

In October 2015 we agreed to support the charities "Feed the Minds (Breaking the cycle of FGM)" and "Street Pastors" within the new Strategy "Be Bold, Be Strong!" and new Theme "Go in Peace". To help support these we decided to have two fundraisers – a Christmas Fair and a Christmas Tree Festival. Both were very successful and raised around £1400. Most people agreed that the Tree Festival also enabled a variety of non-members to become involved or at least have a good, interesting experience in the Sanctuary. A particular highlight was the visit of around 80 cheery schoolchildren who sang a variety of very good Christmas carols, mostly unknown to us.

Apart from fundraisers, our programme has included talks by Dr David Graham and Bob Kane on the current Strategy and Theme which were both very well received.

Trustees' Annual Report Year ended 31 December 2015

During Guild Week (15-21 Nov) we were privileged to learn "How The Guild Began" from John Charteris who is the great, great nephew of Dr Charteris, the Founder. This was a joint meeting with St Andrew Blackadder Church Guild. All attendees found the talk very interesting and informative and John seemed delighted to have been invited to speak. Other topics of a lighter nature have been talks on The Quaker Tapestry, The History of Nairns Factory (Jan 2016) and Herring Gutters (including a Fish and Chip Lunch) (Feb 2016) which were all well attended and thoroughly enjoyed. All members, of course, enjoy the fellowship of The Guild and the Christmas Carol Service provided this in the form of an excellent afternoon of worship and singing by Octave, a choir from Joppa.

The above has been achieved with the help and support of many within and outwith the Guild membership - assisting the relatively small committee of six. Thanks to all involved. It will soon be our AGM when it is hoped a new Committee will be formed. Unfortunately, however, fewer and fewer members are able and willing to commit to being Office Bearers but most of the 40 members wish this group to be ongoing. Hopefully we'll find a way of achieving this.

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 lunches for the young people attending Alpha and other courses at North Berwick High School. We also support Inspire financially.

The Welcome Pack about the church continues to be distributed to the new homes in our parish, as they become occupied. In addition, every household in our parish (over 1,000) received a copy of the Christmas services leaflet, thanks to many willing distributors.

The church website is an important way to keep members and the community informed about who we are and what we do. It includes an increasing amount of useful information, as well as prayers, bible verses and a gallery of photographs of church events.

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 and play the piano, but we are always looking for new people to join the team 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. Once again, we displayed Gardening Scotland Gold medal winning pallet gardens from Law Primary School and North Berwick in Bloom. Through our links with North Berwick in Bloom, the front beds have been re-designed and planted with Biblical plants, with descriptions of their uses in those times.

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. July was organised by the Abbey Church the proceeds, being £788, were given 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, horticulture and photographic club. The halls are used for a monthly market for local artisans. Different local organisations, such as North Berwick in Bloom, have used our facilities for fundraising and awareness-raising events and community meetings. Our flexible seating and the recent kind donation of a baby grand piano, makes us a popular venue for concerts, including the Fringe by the Sea, the Lammermuir Festival and fund-raising events for local causes.

The Scouting and Guiding organisations in the town held their annual service in the church to celebrate Founders Day and Thinking Day in February. In July we hosted members of the Merchant Navy Association to mark "Sea Sunday". At the Community Council's popular "Switching on of the Christmas Lights" occasion in November, the church was the venue for hundreds of parents and children coming in for hot chocolate and the opening of Santa's presents!

We have supported the East Lothian Foodbank throughout the year by collecting parcels of foodstuffs for the distribution centre, providing financial support and together with the Rotary Club supporting the rota of people over the weekend of Tesco Foodbank collections.

Trustees' Annual Report Year ended 31 December 2015

Ecumenical Activities

On a number of occasions, we joined with other local churches in North Berwick and surrounding areas to worship, enjoy fellowship, celebrate and pray, including joint Holy Week Services, Christian Aid Week events, World Day of Prayer and a joint service for the Week of Prayer for Christian Unity.

The North Berwick & District Association of Churches meets quarterly to raise the profile of our churches and engage with the community; discussing matters of local and national interest, and organising a variety of events, including joint services, the NB&DAC Community Award and a Hustings Event for the General Election. A leaflet about all the churches has been prepared to deliver to the new homes being built in the south and west of the town.

The North Berwick Prayer Group suggested that the "Father's Love Letter" leaflet should be delivered to all homes in North Berwick and Abbey Church took part in this.

World Church

The World church activities covered a wide range of projects all aimed at demonstrating our concern for the world wide Church. Some were based in our home community whilst others supported activities thousands of miles away.

At home we supported Bethany Christian Trust and provided food and warm clothing at five different Church locations throughout the winter period. Sadly, the numbers we helped were considerably up on last year. On each occasion there were about 50 homeless people, mostly men although there were a number of women too. Thanks are due to everyone who helped and for the generous donations of warm clothing and money. Our local butcher Anderson's donated meat and the North Berwick Dental practice donated toothpaste.

Overseas we supported Christian Aid through our involvement with North Berwick and Dirleton Churches. The theme for 2015 included support for impoverished women in Ethiopia and we heard from Malcolm and Liz McGregor who had worked for many years in Ethiopia. Over Christian Aid week the Group held a number of activities, distributed leaflets and collection envelopes to all the homes in our Parish and raised over £15,000 which was £2,000 more than the previous year. Part of this increase was due to more support from Abbey members for the Sponsored Walk over the Forth Bridge but a further £1,000 was raised by a new initiative which took the form of a Jazz Service held in Abbey to coincide with the North Berwick 'Fringe by the Sea' festival. It was sponsored by Sir Tom Farmer, who covered all the expenses incurred.

We supported the Bible Society Group through a joint service and coffee morning. This year the funds raised went to provide Audio Bibles in Ethiopia.

We supported the Blythwood Project and the congregation donated over 164 Shoeboxes (suitably covered in Christmas paper by the Guild members) which were distributed to children and adults in various eastern European Countries.

Fairtrade is an ongoing project and we have displayed and sold Fairtrade products on the first Sunday of the month. We continue to support the Prestonpans depot but the burden of collecting and returning the product is making this task more difficult. We are currently looking to simplify our procedures.

Our Twinning arrangements with Macfarlane Memorial Church and its Pastorate in Kalimpong, India, continued throughout 2015.

Christmas offerings amounted to £1,056 which was equally divided between Crossreach's Cunningham House and 'A Place at the Table' - a charity supporting displaced people in Syria.

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 2015

Church Property

Church Manse

During the year routine maintenance was carried out both in the manse and the manse garden. This included redecoration of the main bedroom and bathroom.

Church Maintenance

During the year routine maintenance was carried out including PAT testing.

Additionally the following extra works were carried out:

- External painting of the Church and New Hall;
- Redecoration of the corridor, toilets and kitchen; and
- New curtains and poles were hung in the Old Hall.

Funds

Benevolent 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 payments under £250; two signatories are needed for payments over this amount. During the year £750 was expended from this fund. The income of £1,000 relates to weddings and funerals.

Fabric Fund

The Fabric Fund was set up to provide funds for the future maintenance of the Church.

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.

Kalimpong Fund

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

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.

Trustees' Annual Report

Year ended 31 December 2015

Financial Review

General Fund

The principal source of income is offerings made by Church members and adherents. These take broadly three forms. A collection is taken at our Sunday services; this collection is in cash ("open plate") and weekly offering envelopes and by standing orders paid directly into Abbey's bank. Members may register to have their offerings gift aided. There are two principal ways this is done, either by weekly envelope, or by regular standing order.

Investments

As at the 31 December the Abbey's investments are invested in Church of Scotland funds, the values rose from £89,157 (all funds) to £89,488, see Note 9.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £91,397; £2,048 is held as Guild funds and £42,589 is held as the Fabric Fund. Consequently the true reserve is the remaining balance of £46,760 and it represents about five month's expenditure. The Abbey also owns unrestricted investments valued at £77,814 (see note 9).

The Church also held investments valued at £11,674 of restricted funds, which can only be used for the purposes, as specified in Note 10.

Trustees' Annual Report Year ended 31 December 2015

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 (as amended). 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

20 March 2016

Trustees' Annual Report
Year ended 31 December 2015

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 2015 which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The Abbey Church 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 (as amended).

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.

21st March 2016

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

Trustees' Annual Report
Year ended 31 December 2015

Statement of Receipts and Payments

	Note	Unrestricted Funds 2015	Restricted Funds 2015	Total 2015	Total 2014
Receipts					
Voluntary income	1	86,552	7,734	94,286	158,131
Activities for generating funds	2	11,066	-	11,066	11,091
Investment income	3	3,483	521	4,004	4,141
Other receipts	4	5,550	1,000	6,550	6,684
Total receipts		106,651	9,255	115,906	180,047
Payments					
Costs of generating voluntary income	5	216	-	216	216
Investment management costs		-	-	-	-
Charitable activities	5	107,480	8,415	115,895	120,303
Governance costs	5	-	-	-	-
Other payments	9	-	-	-	69,998
Total Payments		107,696	8,415	116,111	190,517
Excess of Receipts over Payments before transfers			840	840	1,544
Excess of Payments over Receipts before transfers		(1,045)		(1,045)	(12,014)
Transfers between funds		(300)	300	-	-
Excess of Receipts over Payments			1,140		
Excess of Payments over Receipts		(1,345)		(205)	(10,470)

Statement of Funds

Balances as at 1 January	10	92,742	18,124	110,866	121,336
Movement in the Year					
Excess of Payments over Receipts		(1,345)	-	(1,345)	(10,470)
Excess of Receipts over Payments		-	1,140	1,140	-
Balances as at 31 December	10	91,397	19,264	110,661	110,866

Trustees' Annual Report
Year ended 31 December 2015

Statement of Bank and Deposit Balances

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
Balances as at 1 January	92,742	18,124	110,866	121,336
Movement in the Year				
Excess of Payments over Receipts	(1,345)	-	(1,345)	(10,470)
Excess of Receipts over Payments	-	1,140	1,140	-
Balances as at 31 December	<u>91,397</u>	<u>19,264</u>	<u>110,661</u>	<u>110,866</u>
Bank and Deposit balances as at 31 December				
Balance with the Bank of Scotland			68,048	68,663
Balance with the Church of Scotland			41,182	41,182
Balance with the Skipton Building Society			1,181	721
Cash			250	300
			<u>110,661</u>	<u>110,866</u>

Other Assets and Liabilities:

The Abbey church owned the church buildings and manse (see note 8).

The Abbey Church owned investments (Shown at market value - see note 9)

(Cost £85,792)	<u>77,814</u>	<u>11,674</u>	<u>89,488</u>	<u>89,157</u>
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There were no significant liabilities.

The accounts were approved by the Kirk Session on the 22 February 2016.

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

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 2015

Notes forming part of the financial statements

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
Receipts				
1 Voluntary income				
Offerings	65,107	5,106	70,213	73,790
Tax recovered on Gift Aid	14,303	1,640	15,943	16,572
Legacies	-	-	-	63,180
Other	7,142	988	8,130	4,589
	<u>86,552</u>	<u>7,734</u>	<u>94,286</u>	<u>158,131</u>
2 Activities for Generating Funds				
Use of Premises	10,984	-	10,984	10,183
Other	82	-	82	908
	<u>11,066</u>	<u>-</u>	<u>11,066</u>	<u>11,091</u>
3 Investment income				
Dividends received	3,034	512	3,546	3,546
Bank interest	449	9	458	595
	<u>3,483</u>	<u>521</u>	<u>4,004</u>	<u>4,141</u>
4 Other Receipts				
Weddings and Funerals	50	1,000	1,050	600
Direlton Kirk	5,500	-	5,500	5,450
Coffee mornings etc	-	-	-	634
	<u>5,550</u>	<u>1,000</u>	<u>6,550</u>	<u>6,684</u>
Total Receipts	<u><u>106,651</u></u>	<u><u>9,255</u></u>	<u><u>115,906</u></u>	<u><u>180,047</u></u>

Notes forming part of the financial statements

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
5 Payments				
Costs of Generating Funds				
Offering Envelopes	216	-	216	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>
Investment Management Costs				
	-	-	-	-
Charitable Activities				
Ministries & Mission Allocation	53,182	-	53,182	50,472
Presbytery Contribution	2,596	-	2,596	2,964
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	4,218	995	5,213	4,521
Pastoral Assistance	-	5,520	5,520	5,208
Pulpit Supply/visiting speakers	1,251	-	1,251	749
Other salary costs	16,308	-	16,308	16,122
Manse Expenses	5,448	-	5,448	3,783
Church Cleaning, Equipment and Repairs	5,910	-	5,910	11,678
Church heating, lighting and Insurance	9,205	-	9,205	8,555
Church Office Expenses	3,416	-	3,416	2,169
Organ & Music	671	-	671	334
Interest Paid	-	-	-	-
Mission Donation to third Parties	1,862	1,900	3,762	11,618
Other expenses	3,413	-	3,413	2,130
	<u>107,480</u>	<u>8,415</u>	<u>115,895</u>	<u>120,303</u>
Governance Costs				
Independent Examiner's Fee	-	-	-	-
Other Payments				
Investments purchased	-	-	-	69,998
	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,998</u>
Total Payments	<u>107,696</u>	<u>8,415</u>	<u>116,111</u>	<u>190,517</u>

Notes forming part of the financial statements

6 Staff costs and numbers	2015	2014
	£	£
Salaries and wages	21,828	21,330
Social security costs	-	-
Total	<u>21,828</u>	<u>21,330</u>

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

	2015 Number	2014 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 £26,119 and the maximum stipend (in fifth and subsequent Years) £32,098.

7 Trustee Remuneration and Related Party Transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £3,717 (2014 £2,423). In addition the following Trustees were paid remuneration during the year.

	2015 £	
Robert Burgon	1,640	For services as a church organist
Jim Hawthorn	1,483	For Church Officer duties
Bob Kane	5,520	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 and hall 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.

Notes forming part of the financial statements

9 Investments	2015 Units	2014 Units	2015 £	2014 £
Investments held, at cost			<u>85,792</u>	<u>85,792</u>
Market Value by fund:				
<u>General Fund</u>				
Church of Scotland Investors Trust - Income Fund	526	526	5,996	6,165
Church of Scotland Investors Trust - Growth Fund	16,548	16,548	<u>71,818</u>	<u>70,991</u>
Total General Fund			<u>77,814</u>	<u>77,156</u>
<u>The Good Samaritan fund</u>				
Church of Scotland Investors Trust - Income Fund	82	82	935	961
<u>William Wright Memorial Fund</u>				
Church of Scotland Investors Trust - Income Fund	942	942	<u>10,739</u>	<u>11,040</u>
Total Restricted Funds			<u>11,674</u>	<u>12,001</u>
Total Market Value by Fund			<u>89,488</u>	<u>89,157</u>
Investment Movement during year				
Market value at 1 January			89,157	17,050
Purchases during year			-	69,998
Realised gains on sales			-	-
Unrealised net gain on revaluation			331	2,109
Market value at 31 December			<u>89,488</u>	<u>89,157</u>

Notes forming part of the financial statements

10 Movements in Funds

	At 1 January 2015	Receipts	Payments	Transfers	At 31 Dec 2015
	£	£	£	£	£
Unrestricted funds					
Guild (Designated)	1,268	4,700	(3,420)	(500)	2,048
Fabric Fund (Designated)	42,326	263	-	-	42,589
General Fund	49,148 *	101,688	(104,276)	200	46,760 *
	<u>92,742</u>	<u>106,651</u>	<u>(107,696)</u>	<u>(300)</u>	<u>91,397</u>
Restricted funds					
Benevolent Fund	1,133	1,000	(750)	-	1,383
Flower Fund	721	459	-	-	1,180
Good Samaritan Fund	9,407 *	5,669	(6,515)	300	8,861 *
Kalimpong Fund	89	1,656	(1,150)	-	595
William Wright Memorial Fund	6,774 *	471	-	-	7,245 *
	<u>18,124</u>	<u>9,255</u>	<u>(8,415)</u>	<u>300</u>	<u>19,264</u>
Total funds	<u>110,866</u>	<u>115,906</u>	<u>(116,111)</u>	<u>-</u>	<u>110,661</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 Sanctuary 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 MacFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

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

Trustees' Annual Report
Year ended 31 December 2015

Notes forming part of the financial statements

11 Post Balance Sheet Events

There were no material post balance sheet events.

12 Commitments

There were no capital commitments as at the 31 December 2015.

13 Expenditure Commitments

The Abbey Church agreed to support the North Berwick Youth Project (Inspire). The support is £1,500 per annum for three years. The first annual payment was on the 1 October 2014.

14 Exceptional Payments

There were no exceptional payments in the year to the the 31 December 2015.

15 Collections for Third Parties

(Not included in the above accounts)

	2015	2014
	£	£
A Place at the Table	528	-
Air Cadets	174	-
Bethany	200	313
Bishop Kivengere Girls School	125	188
Blythwood Care	-	125
CHAS	1,729	-
Christian Aid	905	-
Christians in Syria	-	100
CofS HIV Aids	507	-
Crossreach	758	1,797
Cunningham House	528	-
Dunbar Sea Cadets	174	-
East Lothian Young Carers	-	200
East Lothian Special Needs Playsceme	200	-
Edinburgh Medical Missionary Society (EMMS)	1,153	-
Leprosy Mission	-	63
Leuchie House	-	300
Mary's Meals	631	475
Mission Aviation Fellowship	-	25
North Berwick - Christian Youth Trust (Inspire)	619	1,248
North Berwick - Day Centre	300	300
North Berwick - Stroke Club	100	-
Poppy Scotland	-	176
RNLI	174	-
Toilet Twinning	2,300	-
The Vine Trust	-	1,887
Water Aid	10	-
	<u>11,115</u>	<u>7,197</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 2015 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid the total amount collected by this team was over £15,000.