

**The Church of
Scotland**



**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING
31 DECEMBER 2017**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



**Trustees' Annual Report
Year ended 31 December 2017**

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

Richard Bell Milne Brodie Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan Sheena Cowan Elma Danks Rev Dr David Graham (Minister) Liz Harrison Jim Hawthorn Ronald Ironside Bob Kane Sarah Kerr	Dorothy Kirkpatrick Rose Leslie William Leslie Ray Lesso John Lunn Zandra Main (retired September 2017) David McAdam Bill McClure Sally Penman Linda Scott Caitriana Spencer Phil Spencer Yolanda Strachan 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
Property and Fabric Convener	Willie Leslie

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 2017

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. 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 2017

Activities, Achievements and Performance

Introduction from the Minister, Rev Dr David Graham

It is a pleasure to present this year's Annual Report on behalf of the Trustees of Abbey Church. It is an opportunity to reflect on how we seek to fulfil our Mission Statement, by making Christ central to everything we do; meeting wherever God's people gather; learning by study, prayer, teaching and sharing; proclaiming Jesus Christ as Lord and taking Jesus Christ to others. Once again, the congregation of Abbey have shown their generosity through giving towards the work of local and national ministry as well as supporting a number of missions and charities both at home and across the world. The needs of the world seem to grow more every year, and we are compelled by Christ's love to help where we can.

We are also fortunate to have so many in our congregation who give their time and talents to support the work of the church in a variety of ways, including looking after our finances, serving teas and meals for the homeless, visiting the housebound, working with our young people, operating our audio-visual system and making the church beautiful with flowers. There are too many to mention here, but without them, Abbey would not be the open and welcoming place it is. Abbey Church had Commissioners at the General Assembly this year and one of our young people was elected to represent the Presbytery.

Our buildings are a meeting place not only for the congregation, but for many groups and individuals in the community. We want to continue to be a resource for the town, in sharing what we have with others. That's what it means to be a parish church. Thanks to generous legacies we are now looking to the future needs of our community by refurbishing our hall and building a new room to be used as a creche on Sunday mornings and as an extra meeting room. We pray that it will be filled with the many new families coming to North Berwick as we seek to take Jesus Christ to others.

Kirk Session Meetings

During the year there were six ordinary 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 Ewan Glen about how the whole church congregation could be involved in creating a welcoming and nurturing environment for working with young people. The Kirk Session also met to hear any objections (there were none) before the ordination of two new elders. Any member of the congregation is welcome to attend meetings of the Kirk Session or its Committees.

Eldership

At the end of the year the Kirk Session consisted of 29 elders and the Minister. During the year, Zandra Main decided to retire from the Kirk Session and we thank her for all she has contributed to the leadership of the congregation.

Membership

As at 1 January 2017 the number of members on the roll stood at 270. During the year 17 members died, 3 moved away and there were 7 new members with the result that Abbey's membership at the end of the year was 257. The Supplementary Roll stands at 33. There were 27 children and young people under the age of 17 involved in the life of the congregation.

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

Trustees' Annual Report Year ended 31 December 2017

before the start of Morning Worship. In July we hosted members of the Merchant Navy Association at our morning worship to mark "Sea Sunday". We also had four evening services including Holy Communion. Our annual evening service in December "Remembering Loved Ones" for those who had been bereaved was well attended and much appreciated. The Annual Harvest Thanksgiving was a great chance for the Super Sunday Club to help us raise funds for the charity Compassion.

Nurture

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.

Young People

Abbey Super Sunday Club

Overall it has been an encouraging year at the Super Sunday Club. Whilst there has not been a huge influx of children, we have seen a small increase in the number of children attending regularly. More importantly, we have heard from parents and grandparents that the children are asking to come along more often. As most of the children attending are fairly young, they are dependent on the parents bringing them and due to the pressures on families with work commitments and sometimes extended family commitments it is not always possible to attend every week. To try to accommodate the different needs of families, Super Sunday Club runs every Sunday including school holidays. The school holiday weeks are run on a holiday club type of programme with lots of games. We are grateful to our leaders and young leaders who make this possible. The children have enjoyed taking part in sketches and readings at Church Services and also really enjoyed taking part in the Nativity Play.

Teens Pizza and volleyball

This joint initiative with Dirleton Church started up in September and meets monthly on a Friday or Saturday evening. The numbers started off small with five young people and we now have 11 teens attending monthly. The teens all have a connection with Abbey or Dirleton Church and they can invite their friends to come along. We were delighted when four of the girls sang at our Nativity Service. Whilst the monthly meetings are mainly about building up relationships with each other and the leaders, it is hoped to develop this so that the young people become more involved in the life of both churches. Hopefully, they will come up with a name for the group very soon!

Little Nippers

It came to our notice in October that Little Nippers, our mother and toddler group, had more or less ceased to exist, so Abbey members came to the rescue once again! The group is aimed at Mums, Dads, Grandparents and babies and children under 4 years. We have been amazed and delighted at the numbers attending: at the last meeting we had 18 adults and 19 children! The feedback from the parents has been very positive and most of them seem to really look forward to Thursdays. There is a lovely atmosphere and lots of new friendships are being formed. The children who arrived, at first hesitant to come into a new building, now run in smiling and happy to see their friends. Our main aim is to provide a warm and welcoming place for everyone who comes in the door and this coupled with coffee, chocolate biscuits and healthy snacks for the children seems to be a good combination. We have been fortunate enough to have friends from Dirleton and St Andrew Blackadder helping on a rota basis. The group meets weekly during school term and it would be great if we could have a few more people on our team to simply sit at the door for half an hour and give a smiling welcome to everyone as they arrive. From Abbey, Julie does a great job of leading a singing session and the babies and the adults love joining in. This group provides a wonderful opportunity for outreach to our community and we have quite a number of people coming along from the new houses and also quite a few people new to North Berwick.

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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.

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.

Regal

2017 has been another record-breaking year – a record £662 was donated by people attending our meetings during the winter months; all this money goes to charity.

Although weather-wise, January is a cold month we looked towards the summer months and had a talk by Howard Andrew on "Climbing the Munros". Howard is one of the small number of people who have climbed all the Munros in Scotland. During our meeting Howard described the challenges, risks and dangers involved in climbing some of the more dangerous mountains. In some instances, it is quite a challenge to reach the foot of the mountain before you even start the climb. In particular, Sgurr Dearg in the heart of Skye's famed Black Cuillin creates a further challenge as the peak is regarded as one of the most difficult in the British Isles.

In February Martin Wilson gave a talk on "Salmon netting on the West Coast". Many of us enjoy eating salmon and, at one time, it was considered to be a great delicacy. However, nowadays salmon is very plentiful and most of what we eat comes from fish farms around the Scottish coastline and further afield. Nevertheless, as Martin explained, for many people salmon fishing with either a net or a line is a great hobby. Some people can spend hours sitting on the bank of the river waiting patiently for "the catch".

The City of London has some ancient traditions associated with the livery companies. The ancient guilds and trade associations are all styled "Worshipful Company of..." their respective trade or craft. These ancient associations continue to play a significant part in the city life. Robert Burgon explained that only livery men are eligible to vote in an election of the Lord Mayor of London, the sheriffs and various other civic offices. Robert described one of the more unusual traditions is the permit to walk their sheep across London Bridge and, to this day, this ancient rite is performed at the end of September each year

For our summer outing we went to the Belhaven brewery in Dunbar. We had a conducted tour round the brewery and saw the process of making beer. We were informed that it is essential that only the very best barley is used and that it must be soaked in hot water to release the malt sugars; hops and yeast are added to start the fermentation process. At the end of our tour we were invited to try as many of the beers as we wished - a shame for the car drivers who had to abstain. After a very enjoyable morning we adjourned to the Pine Marten restaurant for lunch.

Over the past 70 years our railways have undergone several changes. Small companies became a nationalised industry and now it has reverted back to a few large companies. In October Ken Williamson, a self-confessed train buff, related his knowledge of "British trains past and present" and

Trustees' Annual Report Year ended 31 December 2017

indicated how the railways had changed over the years. He emphasised that the biggest change was brought about by Dr Beeching who restructured the railway system in the 1960s and this resulted in the closure of many railway lines.

In November Bill McClure told us about "The South African Boer War" and its impact on both South Africa and the United Kingdom. Bill explained that this war had its origin a few years earlier with the botched Jameson raid against the South African Republic. Although not directly involved, Cecil J Rhodes was always in the background with his unrealistic ambitions of expanding the British Empire to cover all Africa.

For the final meeting of the year we invited Bob Kane to speak to us on "Unexpected Christmases". Bob served for a number of years in the army and has spent several Christmases on deployments in various parts of the world. In particular, Bob vividly recounted the Christmas that he had spent serving with a Canadian military delegation as a UN peacekeeping force in the Lebanon. The most amusing part of the Christmas Day celebrations was Bob's challenging efforts to find a replacement for a sick cook together with his foraging of supplies for the festive meal and thereafter enticing the officers to serve Christmas lunch to the other ranks.

After each meeting, ladies of the congregation prepare and serve a soup and sandwich lunch. I would like to take this opportunity of thanking all the ladies who made the soup and prepared a variety of different fillings for the sandwiches – the cakes were also delicious. These ladies generously donate both their time and all the food. After lunch a plate is passed round for donations and during the year we collected £662 - a record. It was agreed that these donations should be split between the North Berwick Day Centre, Bethany and Combat Stress together with a donation to Abbey Church for the use of the hall and kitchen.

Guild

In January, February and March we were completing the theme 'Go in Joy' which included a fascinating and clever talk from Rev Andrew Dow entitled 'It's Magic', a very interesting talk from Tommy Steel who gets great joy from helping people gain confidence from woodworking within The Grassmarket Community Project and a final talk at the joint meeting in St Andrew Blackadder Church from Major Christine Bailey who gave us an insight into the joy she gets from being part of The Salvation Army. All were very well received.

This quarter the Guild Project being supported was 'Caring for Mother Earth in Bolivia'. Money raised is being used to fund solar-powered ovens. These ovens give the cooks lots of free time to do other things other than tend fires, prevent burning of food or whatever.

One evening, we in Abbey, thoroughly enjoyed a Greek Meal (moussaka, yoghurt and honey etc) before listening to David Graham's very interesting talk entitled 'Steps of St Paul' many of which were in Greece.

Fortunately, all Committee members agreed to continue for another year, with a few alterations to actual roles, so at the AGM in March we were able to finish on a very joyful note. Des Bathgate ensured this by playing very lively Scottish music while we relaxed over tea and biscuits.

On 7th June a group went to Biggar to see 'Sinbad the Sailor' at Purves Puppet Theatre. The excellent professional show was preceded by a delicious lunch provided by the Purves family - a very enjoyable summer outing.

For the second year, as a joint venture with St Andrew Blackadder Church Guild, we, in Abbey, hosted the Streaming of The Annual Church of Scotland Guild Gathering held on 2nd September in Dundee. During the first half of the morning there were technical problems in Dundee which resulted in cuts in transmission but all was in order for us to see and hear the two main talks from Rt Rev Derek Browning and Dr Pam Cairns. Despite the problems all agreed that it was very worthwhile.

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Abbey's first meeting on the new theme 'Go in Love' was held on 10th October - quizzes, playlet and discussion on various aspects of love led by David Graham which was very well received and a good introduction to the new session.

We then had three very interesting talks entitled 'Charlaine McMeekan's Journey with God and her father, Eric Lomax, the Railwayman', 'Deafness in Children and Adults', and '150 years of Scripture Union'.

The Abbey joint meeting was an illustrated talk entitled 'Five Years in Nepal' by Marianne Karsgaard (nee Bee) who was brought up in North Berwick. Hearing about a country from someone who has worked and lived there rather than having had a holiday there meant we got a real insight into many of the problems as well as seeing beautiful scenery.

Our Fundraiser for this session was in November - a very successful Floral Demonstration called 'Bringing Love at Christmas' by Liliás Hoskins, a National Flower Demonstrator and Judge from Edinburgh. We were thrilled to be able to raise £1200 for two Guild Projects 'Prospects - All friends together' and 'Haiti-Mission International' as well as the local Dementia Friendly Group.

The rest of our programme had a Christmas flavour - a delicious Christmas lunch at Mallard Hotel, Gullane and our Annual Christmas Carol Service. This year 'North Berwick Sings' Choir joined us and helped make this a very good end to the 2017 Guild year.

The Guild Committee is pleased to record a healthy membership of 38 and would like to thank everyone who, in any way, has helped to make the fellowship of the 2017-18 session so far, so interesting, worthwhile and inspiring. Particular thanks go to Milne Brodie for his help with publicity and Richard Bell and Trevor Turner for their help with audio-visual aids.

Looking ahead, at least two new people will be required to complete the 2018-19 Guild Committee - a Guild Contact/Coordinator and a Syllabus Secretary. Any help in suggesting or persuading suitable people for these essential roles would be much appreciated especially since, in October 2018, we will be celebrating 75 years of Abbey Guild.

Outreach and Community Links

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

The Welcome Pack about the church continues to be distributed to all the new homes in our parish, as they become occupied. In addition, households in our parish 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. 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 was given to local charities.

Abbey's halls are used throughout the week by adults and children in dancing classes, music groups, the mother and toddler group, pilates, fitness, bridge club, horticulture and photographic club. The

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halls are used for a regular 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 easy access makes us a popular venue for concerts, including the Fringe by the Sea 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 of North Berwick, supporting the rota of people over the weekends of Tesco Foodbank collections.

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 and the NB&DAC Community Award.

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 different Church locations throughout the winter period. We are aware that the numbers we are asked to help have increased over the last year.

We supported the Blythswood Project and the congregation donated filled shoeboxes (suitably covered in Christmas paper by the Guild members) which were distributed to children and adults in various Eastern European countries.

We continue to take an active role in the work of the local Christian Aid committee, during Christian Aid week as well as through other projects such as the monthly quiz.

Fairtrade is an ongoing project and we have displayed and sold Fairtrade products on the first Sunday of the month with sales of £985.30. We continue to support the Prestonpans depot but the burden of collecting and returning the product is making this task more difficult.

We maintain strong links with our twinned church, Macfarlane Memorial, in Kalimpong. The fund for projects undertaken in Kalimpong and neighbouring areas will benefit from our Christmas offerings this year. Daily pop-up musical recitals were organised in the church by Pat Coxhead during the summer and donations were sent to Nimbong School.

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 2017

Church Property

Church Manse

During the year routine maintenance was carried out both in the manse and the manse garden.

Church Maintenance

A condition survey was carried out on behalf of the Church of Scotland and a number of items were identified for repair. Some have already been done, including repair of a downpipe; metal painting of supports on the New Hall wall; repair of the window at the back of the hall and repair of the round window in the sanctuary. The other items have been prioritised so that they are dealt with over the next three years. New internet access has been installed in the church and hall. The refurbishment of the old hall was started, in December 2017, and will be finished in the first quarter of 2018.

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 £2,550 was expended from this fund.

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 (North East India) 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 2017

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.

Legacies

During the year the Abbey received two legacies. These legacies were from Mrs Dorothy Evelyn Robinson £25,122 (being the final part of a legacy received in 2015) and Mrs Elizabeth Small £1,000.

Investments

As at the 31 December the Abbey's investments are invested in Church of Scotland funds. The values rose from £147,031 (all funds) to £157,359, 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 £153,009; £2,248 was held as Guild funds and £43,114 is held as the Fabric Fund. Consequently the true reserve is the remaining balance of £107,647 and it represents about twelve month's expenditure. The Abbey also owns unrestricted investments valued at £144,620.

The Church also held investments valued at £12,739 of restricted funds, which can only be used for the purposes, as specified in Note 10.

Trustees' Annual Report
Year ended 31 December 2017

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

8th March 2018

**Trustees' Annual Report
Year ended 31 December 2017**

SC004761

Independent Examiner's Report to the Trustees of Abbey Church

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 13 to 22.

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.

9th March 2018

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

Trustees' Annual Report
Year ended 31 December 2017

Statement of Receipts and Payments

	Note	Unrestricted Funds 2017	Restricted Funds 2017	Total 2017	Total 2016
<u>Receipts</u>					
Voluntary income	1	112,611	16,060	128,671	203,480
Activities for generating funds	2	14,032	-	14,032	10,606
Investment income	3	5,456	532	5,988	4,391
Other receipts	4	6,128	2,495	8,623	6,500
<u>Total receipts</u>		<u>138,227</u>	<u>19,087</u>	<u>157,314</u>	<u>224,977</u>
<u>Payments</u>					
Costs of generating voluntary income	5	145	-	145	204
Investment management costs		-	-	-	-
Charitable activities	5	126,455	17,584	144,039	127,602
Governance costs	5	-	-	-	-
Other Payments	9	-	-	-	49,998
<u>Total Payments</u>		<u>126,600</u>	<u>17,584</u>	<u>144,184</u>	<u>177,804</u>
Excess of Receipts over Payments before transfers		11,627	1,503	13,130	47,173
Transfers between funds		(300)	300	-	-
Excess of Receipts over Payments		<u>11,327</u>	<u>1,803</u>	<u>13,130</u>	<u>47,173</u>

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Year ended 31 December 2017**

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Statement of Funds					
Balances as at 1 January	10	141,682	16,152	157,834	110,661
Movement in the Year					
Excess of Receipts over Payments		11,327	1,803	13,130	47,173
Balances as at 31 December	10	153,009	17,955	170,964	157,834
Bank balances as at 31 December 2017					
Balance with the Bank of Scotland				28,389	115,401
Balance with the Church of Scotland				141,182	41,182
Balance with the Skipton Building Society				1,393	1,251
Cash				-	-
				170,964	157,834

Other Assets and Liabilities:

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

Cost £135,970 (2016 - £135,970)	144,620	12,739	157,359	147,031
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The Abbey church owns the church buildings and manse (see note 8).

There were no significant liabilities.

The accounts were approved by the Kirk Session on the 5 March 2018.

For and on behalf of the Trustees


_____ Sally Penman

Session Clerk


_____ Stuart Ainslie

Treasurer *8 MAR 2018*

The notes on pages 15 to 22 form part of these accounts

Trustees' Annual Report

Year ended 31 December 2017

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 Funds 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 2017

Notes forming part of the financial statements

Receipts	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
1 Voluntary income				
Offerings	66,459	8,254	74,713	70,489
Tax recovered on Gift Aid	15,641	1,920	17,561	17,518
Legacies	26,121	-	26,121	102,000
Other	4,390	5,886	10,276	13,473
	<u>112,611</u>	<u>16,060</u>	<u>128,671</u>	<u>203,480</u>
2 Activities for Generating Funds				
Use of Premises	14,032	-	14,032	10,606
	<u>14,032</u>	<u>-</u>	<u>14,032</u>	<u>10,606</u>
3 Investment income				
Deposit interest	-	-	-	-
Dividends received	4,797	532	5,329	3,546
Endowment income	-	-	-	-
Bank interest	659	-	659	845
Profit on sale of income Funds	-	-	-	-
	<u>5,456</u>	<u>532</u>	<u>5,988</u>	<u>4,391</u>
4 Other Receipts				
Weddings and Funerals	100	2,495	2,595	500
Dirleton Kirk	6,000	-	6,000	6,000
Other	28	-	28	-
	<u>6,128</u>	<u>2,495</u>	<u>8,623</u>	<u>6,500</u>
Total Receipts	<u>138,227</u>	<u>19,087</u>	<u>157,314</u>	<u>224,977</u>

Trustees' Annual Report
Year ended 31 December 2017

Notes forming part of the financial statements

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
5 Payments				
Costs of Generating Funds				
Offering Envelopes	145	-	145	204
	<u>145</u>	<u>-</u>	<u>145</u>	<u>204</u>
Investment Management Costs	-	-	-	-
Charitable Activities				
Ministries & Mission Allocation	52,923	-	52,923	53,681
Presbytery Contribution	636	-	636	729
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	6,509	-	6,509	5,516
Pastoral Assistance	-	7,470	7,470	7,359
Pulpit Supply/visiting speakers	677	100	777	798
Other salary costs	17,916	-	17,916	16,157
Manse Expenses	4,898	-	4,898	4,474
Church Equipment and Repairs	6,958	-	6,958	18,718
Church heating, lighting and Insurance	9,118	-	9,118	8,647
Seminar Room	18,086	-	18,086	-
Church Office Expenses	4,871	-	4,871	4,036
Organ & Music	285	-	285	341
Interest Paid	-	-	-	-
Mission Donation to third Parties	1,300	10,014	11,314	5,175
Other expenses	2,278	-	2,278	1,971
	<u>126,455</u>	<u>17,584</u>	<u>144,039</u>	<u>127,602</u>
Governance Costs				
Independent Examiner's Fee	-	-	-	-
Other Payments				
Investments purchased	-	-	-	49,998
	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,998</u>
Total Payments	<u><u>126,600</u></u>	<u><u>17,584</u></u>	<u><u>144,184</u></u>	<u><u>177,798</u></u>

Trustees' Annual Report
Year ended 31 December 2017

Notes forming part of the financial statements

6 Staff costs and numbers

	2017	2016
Salaries and wages	25,386	23,516
Social security costs	-	-
Total	<u>25,386</u>	<u>23,516</u>

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

	2017 Number	2016 Number
Pastoral support	1	1
Administration	1	1
Music staff	1	1
Premises maintenance	2	2
Average number of employees	<u>5</u>	<u>5</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 £26,644 and the maximum stipend (in fifth and subsequent years) £32,743.

7 Trustee Remuneration and related Party transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £5,633 (2016 £3,850).

In addition the following Trustees were paid remuneration during the year:

	2017 £	
Robert Burgon	1,410	For services as a Church Organist
Jim Hawthorn	1,483	For Church Officer duties
Bob Kane	7,550	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.

**Trustees' Annual Report
Year ended 31 December 2017**

Notes forming part of the financial statements

8 Tangible Assets

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

The Trustees also 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.

9 Investments

		2017	2016
		£	£
Investments at cost		<u>135,970</u>	<u>135,970</u>
 Market Value by Fund			
	2017	2016	
	Units	Units	
		£	£
<u>General Fund</u>			
Church of Scotland Investors Trust - Income Fund	526	526	6,543
Church of Scotland Investors Trust - Growth Fund	27,074	27,074	138,077
Total General Fund		<u>144,620</u>	<u>134,856</u>
 <u>The Good Samaritan Fund</u>			
Church of Scotland Investors Trust - Income Fund	82	82	1,020
<u>William Wright Memorial Fund</u>			
Church of Scotland Investors Trust - Income Fund	942	942	11,719
Total restricted Funds		<u>12,739</u>	<u>12,175</u>
		 <u>157,359</u>	 <u>147,031</u>
 Investment Movement During Year			
		£	£
Market value at 1 January		147,031	89,488
Purchases during year		-	46,998
Realised gains on sales		-	-
Unrealised gain on investments		<u>10,328</u>	<u>10,545</u>
Market value at 31 December		<u>157,359</u>	<u>147,031</u>

**Trustees' Annual Report
Year ended 31 December 2017**

Notes forming part of the financial statements

10 Movements in Funds

	At 1 January 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2017 £
Unrestricted funds					
Guild (Designated)	1,877	3,837	(2,966)	(500)	2,248
Fabric Fund (Designated)	42,851	263	-	-	43,114
General Fund	96,954 *	134,127	(123,634)	200	107,647 *
	<u>141,682</u>	<u>138,227</u>	<u>(126,600)</u>	<u>(300)</u>	<u>153,009</u>
Restricted funds					
Benevolent Fund	509	2,495	(2,550)	-	454
Flower Fund	1,251	141	-	-	1,392
Good Samaritan Fund	6,906 *	5,762	(7,470)	300	5,498 *
Kalimpong Fund	(130)	10,218	(7,464)	-	2,624
William Wright Memorial Fund	7,616 *	471	(100)	-	7,987 *
	<u>16,152</u>	<u>19,087</u>	<u>(17,584)</u>	<u>300</u>	<u>17,955</u>
Total funds	<u>157,834</u>	<u>157,314</u>	<u>(144,184)</u>	<u>-</u>	<u>170,964</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 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.

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

Trustees' Annual Report
Year ended 31 December 2017

Notes forming part of the financial statements

11 Post Balance Sheet Events

There were no significant post balance sheet events.

12 Commitments

In December 2017 work started on building a Seminar Room and the refurbishment of the Old Hall. A further £65,000 is due to be paid to complete these works.

13 Expenditure Commitments

There are no further expenditure commitments (see note 12) as at the 31 December 2017.

14 Exceptional Payments

There were no exceptional payments in the year 31 December 2017.

Trustees' Annual Report
Year ended 31 December 2017

15

Collections for Third Parties	2017	2016
(Not included in the above accounts)		
Air Cadets	110	-
Big Sleep Out	818	-
Build-a house	-	2,227
Christian Aid	250	-
Compassion UK	1,712	-
Crossreach	570	-
East Lothian Food Bank	404	-
Grassmarket Community	-	511
Mary's Meals	210	1,234
Mission to Seafarers	110	-
North Berwick - Day Centre	404	200
North Berwick - Youth	-	200
North Berwick - Stroke Club	-	200
Open Doors	-	511
Poppy Scotland	433	132
RNLI	110	158
Sailors Society	-	158
Stepping Out	404	-
Tear Fund	1,279	-
	<u>6,814</u>	<u>5,531</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 2017 many of Abbey's congregation were involved in the North Berwick collection in aid of Christian Aid, the total amount collected by this team was over £13,000.