

**The Church of
Scotland**



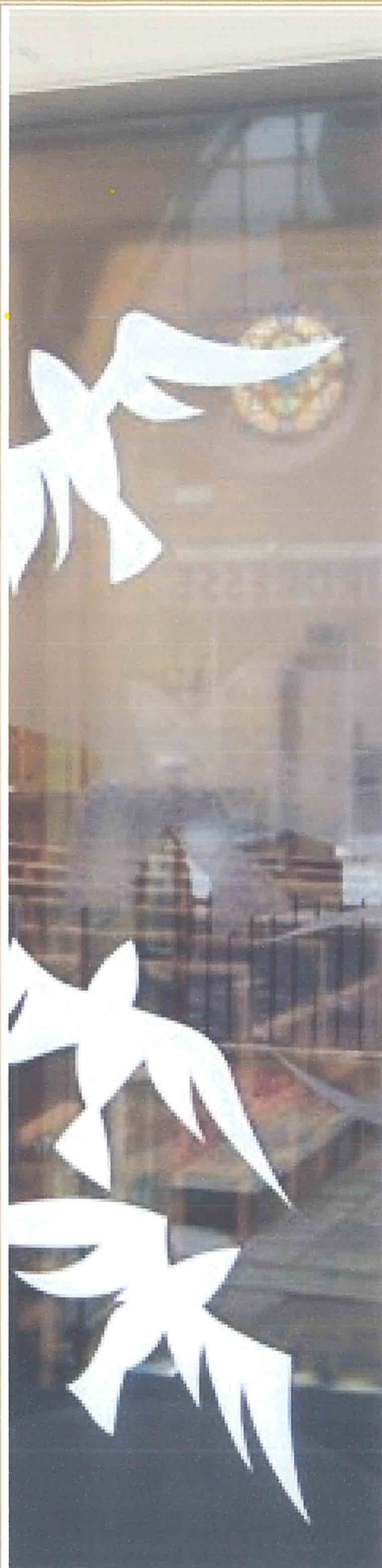
**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING
31 DECEMBER 2022**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



**Trustees' Annual Report
Year ended 31 December 2022**

The Trustees present the annual report and accounts for Abbey Church for the year ending 31 December 2022.

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 Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan- resigned 6 June 2022 Sheena Cowan- resigned 6 June 2022 Elma Danks Rev Dr David Graham (Minister) Mary Graham Ronald Ironside Bob Kane Sarah Kerr- died 21 June 2022 Dorothy Kirkpatrick	Rose Leslie William Leslie Ray Lesso John Lunn Bill McClure Gregor Penman Sally Penman Linda Scott Caitriana Spencer Phil Spencer Yolanda Strachan Rev David Torrance Ruth Torrance Sadie Young
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Principal Office-bearers

Minister: Session Clerk: Church Treasurer Property and Fabric Convener	Rev Dr David Graham Robert Burgon Stuart Ainslie Willie Leslie
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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 2022

Structure, Governance and Management

Governing Document

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

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.

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.

Kirk Session Meetings

During the year there were seven meetings of the Kirk Session. Regular financial updates are presented to meetings of the Kirk Session. In addition, a number of decisions were taken by email between meetings. 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 25 elders and the Minister.

The Kirk Session regrets to announce the passing of one of its long-serving elders during the year- Sarah Kerr died on 21 June 2022 and tribute was paid at one of our meetings to her faithful dedication.

Membership

As at 1 January 2022 the number of members on the roll stood at 225. During the year 8 members died, 1 left the congregation and 8 people were added to the congregational roll. The membership at the end of the year was 224. There were 312 children and young people under the age of 17 and 26 aged 18-21 involved in the life of the congregation, including those attending Super Sunday Club, holiday club events, Feast for teenagers and Muddy Church.

Trustees' Annual Report Year ended 31 December 2022

Activities, Achievements and Performance

Our Vision for the 2020s

Abbey Church has a Vision for its work in the 2020s which was first agreed by the Kirk Session in 2019. This has been reviewed and revised on a number of occasions and the latest version, approved in February 2023, is shown below.

ABBAY CHURCH'S 2020s VISION (updated July 2020) (with progress updates- February 2023)

As a body of Christ's believers, we have a vision of:

- **Growing in faith, in our prayer life and in our confidence in sharing the good news of the Gospel**
- **Growing in number in every aspect of our ministry**

Every aspect of our church life should recognise this. We know that in our local area there are many opportunities for people of all different ages to gather together in community, age and interest-based groups. But we want to offer them the chance to experience the grace of our Lord Jesus Christ, the love of God and the fellowship of the Holy Spirit in what they do at Abbey Church.

We aim to address the following issues over the next five years:

- Continue to develop as a church where our congregation is excited about their faith
- Become an invitational church, not just a welcoming church
- Create more opportunities for Bible-based teaching
- Develop the prayer life of the congregation
- Target our pastoral visits to those who need them
- Develop a new approach to small church groups
- Develop our work in worship and service with members of other congregations
- Improve links with areas of the community we don't normally meet, including providing support for the more vulnerable in our community and in the wider world
- Build on our links with those who use our church

In pursuit of our vision and aims, in addition to various activities taking place all year round, we have several new ideas/objectives which we want to focus on in the next year. The way in which these ideas might be delivered will depend, to a large extent, on the way in which social distancing guidance evolves in the coming year:

- **Continue to develop opportunities for more participation in Bible-based small groups including a possible group for men.**

Success measure – from our existing base, increase the numbers attending small Bible-based groups.

Progress update: The Women are Learning Together (WALT) monthly group continues to be well supported and there is continued participation in group studies led by the Minister.

- **Continue to use Alpha courses, possibly online, to refresh and re-energise the faith of our members as well as being an introduction to newcomers;**

Success measure – from our existing base, continue to build on the number of people completing the Alpha course.

In conjunction with the Little Nippers, introduce a regular, short service for parents, carers, and under-school-age children (a "Pram Service") with a focus on sharing faith with the adults.

Success measure – from a starting point of 0, increase the numbers attending the Pram Service on at least three occasions.

Progress update: Four Pram Services took place during 2022 and positive feedback was received from the parents, grandparents and carers who attended with children. A similar programme is planned for 2023.

Trustees' Annual Report Year ended 31 December 2022

· Develop our work with young people of all ages

Success measure – see an increase in the number of young people participating in our initiatives ranging from Super Sunday Club to the proposed Feast group for teenagers.

Progress update: The Feast group for teenagers continued during 2022 and monthly meetings took place of Muddy Church for families which meets outdoors. Plans are in place to reintroduce a creche during morning services.

· Develop the prayer life of the congregation, through preaching and a weekly prayer prompt;

Success measure – building on the Zoom prayer meetings which were established during lockdown, continue to explore ways of enhancing our prayer life including the possibility of posting prayers answered on a display, but respecting privacy.

Progress update: There is continuing support for the weekly Zoom prayer meetings.

· Run a Summer Holiday Club for Primary-aged children with appropriate follow-ups (e.g. at Christmas and Easter) monthly follow-up.

Success measure – continuing to deliver Summer Holiday Club events in conjunction with representatives of other churches.

Progress update: The Summer Holiday Club took place in the Lodge Grounds in July 2022 and plans are in place for another event in July 2023.

· Improve our links with Law Primary School;

Success measures – continuing with existing initiatives which seek to increase the number of children getting Christian input to lessons or activities.

Progress update: Our Young Peoples' Worker has continued to work in Law Primary School (including with pupils on a one-to-one basis. An Easter event for P5 children took place in the school and the Bubble Gum 'n' Fluff programme was delivered in Abbey Church in December 2022.

Following a decision by the Young People's Worker to reduce her contracted time (and eventually to withdraw from this work) consideration is being given as how best to support our work with young people going forward.

· Review our Communion Roll to ensure that the work of our Pastoral Assistant and the Pastoral Visitors is targeted to those who need it;

Success measure – increase in the percentage of targeted members who feel they are being "looked after".

Progress update: Training has commenced for those interested in pastoral visiting and further sessions are planned.

· Improve the communication flow with our twinned congregation in Kalimpong

Success measure – see an increase in the frequency of communication and the number of people involved in such communication.

Progress update: The WhatsApp group has continued to be used to support the two-way flow of communication between Abbey and Dirleton.

· Develop our use of technology to ensure that we make our services and work accessible to those who are unable to attend events.

Success measure- the development of a blend of actual and virtual worship and meetings which will meet the needs of an increasing number of people.

Progress update: In addition to continuing to record and upload morning services on our website, transcripts of services are emailed to the congregation and a small number are posted each week to those who do not have internet access.

Trustees' Annual Report

Year ended 31 December 2022

Worship

After the restrictions which we had experienced during the Covid pandemic, we were pleased to be able to return to our normal pattern of worship in the sanctuary during 2022. Average attendance at our morning services grew steadily during the year and we were pleased to welcome back a number of our members who had felt unable to attend worship during the pandemic as well as a number of people who began attending our services for the first time. Our Easter Morning outdoor service, in its new location on Elcho Green, was particularly well supported and was followed by breakfast in the Church Hall. In addition to our quarterly services of Holy Communion, we restarted the series of evening Communion services. We saw good attendances at our special services during Advent, including the service for those who had been bereaved during the year, our pop-up Nativity Service and services on Christmas Eve and Christmas Day. Services continue to be recorded and placed on our website for those who have been unable to attend. Transcripts of services also continue to be sent by email and by post.

Fellowship and Pastoral Care

Abbey Church has always emphasized the importance of welcoming those attending our services and providing pastoral care to our members and adherents. Our duty Officebearers provide a welcome to those attending our services and our Minister, Pastoral Assistant and District Elders have worked hard to support and keep in touch with our members, particularly those who are unable to join us in Sunday services.

After a gap of 2 years, we were pleased to be able to arrange Carol Singing in two of the Care Homes in our Parish and arrangements are in place to resume the monthly services of worship in the Care Homes, which we know are valued by many of the residents.

We are grateful to the willing team of helpers who provide teas and coffees after services. This short time of fellowship after services is appreciated by those participating and it also gives us an excellent opportunity to engage with the many visitors who have attended our services.

Our Nurture Committee continues to review our arrangements for pastoral visiting to ensure that these are suitable for our circumstances now and into the future. An initial training session for pastoral visitors took place and further sessions are planned.

Prayer

While prayer is an important part of our weekly online and live worship, this continued to be supplemented by the weekly prayer meeting on Zoom, led by one of our Elders, Gregor Penman.

We have a rota for leading Prayers of Intercessions at morning worship and have been pleased to add new people to that rota for the coming year .

Nurture and Work with Young People

During the year, three Bible Studies were arranged. In January-February, the studies were based on "The Five Marks of Mission" by Chris Wright. The Lent studies in March-April focused on the book "At Home in Lent" by Giles Fraser. Between October-December, the studies were based on Tommy McNeill's book "The Sleeping Giant".

The monthly Bible studies for women- WALT (Women Are Learning Together) continued to meet during the year with between 12-18 women attending. The group has focused on women of the Bible, including the book of Ruth and has also considered the first six chapters of the book of Daniel. Before Christmas, WALT looked at characters from the Christmas story.

Our Little Nippers group for pre-school children and their parents/carers (initially under the leadership of our Coordinator, Kathryn Robertson and then Karen and Iain Murray) continued to meet during the year and these sessions were appreciated by the adults and children who attended. During the year a

Trustees' Annual Report

Year ended 31 December 2022

series of Pram Services took place (at Easter, Summer, Harvest and Advent) which introduced the children and their parents/ carers to a short time of worship and fun in the sanctuary.

Super Sunday Club takes places once a month and on other weeks children attending our services are able to participate in craft activities in church.

Due to other commitments, our Young People's Worker, Hazel Gray, announced her intention to move on from the work which she has led on our behalf since 2018. Hazel reduced her hours of work towards the end of the year and plans to leave us at the end of the 2023 Summer term. During the year she led an Easter Decoded event in Law Primary School for Primary 5 pupils and the Bubble Gum n Fluff event, which had previously taken place in the school, was held in the sanctuary. The group for older teenagers, Feast, met during the year with a focus on bible study. Summer Holiday Club took place over 5 days in the Lodge Grounds in July. This was another success and plans are in place for a similar event to take place in July 2023.

Muddy Church, which first took place in October 2021, continued to meet monthly in outdoor settings throughout the town and was attended by families from throughout East Lothian. The sessions include games, a Bible story and other activities (sometimes including the preparation of snacks on a fire). It has been agreed that these events will continue during 2023 with leaders from Abbey, St Andrew Blackadder and St Baldred's Churches.

Tuesday Afternoon Group (TAG)

One of the real successes of recent years has been the revitalization of our group which formerly met under the heading of "The Guild". The Tuesday Afternoon Group (TAG), which remains affiliated to the Church of Scotland Guild, meets fortnightly between October and March and a range of speakers have presented on a variety of topics, including the projects supported by The Guild, where joint meetings take place with the St Andrew Blackadder Guild. Attendances have been good and TAG has been successful in attracting people from outside of the congregation to some of its meetings.

Regal

Regal, which holds monthly meetings for those who have retired, has had an interesting variety of speakers. The talks are followed by fellowship over a lunch of soup and sandwiches.

World Church

Our support for mission and other charities throughout the world has continued.

Following the very successful Slow Clothes exhibition in late 2021, a larger Cherished Clothes exhibition was mounted over an extended period in early August. This attracted many visitors and raised £1,800 for the Teapot Trust. Our 2022 Harvest Thanksgiving services focussed on the theme of horticulture and the sum of over £2,000 was donated by the Abbey and Dirleton congregations to support horticultural projects in our twinned congregation of MacFarlane Memorial Church in Kalimpong. Our offerings at our special services in Abbey and Dirleton over Christmas together with contributions to a giant Christmas card which was produced by Milne Brodie and displayed at services during Advent, raised £1596 which was sent to a local charity, Clothes for Kids, which seeks to provide every child in our region with appropriate sets of clothes. In addition, our congregations donated 87.6kg of Christmas treats (equivalent to 208 meals) for the East Lothian Foodbank Jingle Bags appeal together with cash donations of £80.

Once again, our congregation responded magnificently to the annual appeal for shoeboxes filled with Christmas gifts for distribution by the Blythswood Trust to families in Eastern Europe, including Ukraine. 118 boxes/bags were donated along with financial contributions of £275 towards transport costs.

Trustees' Annual Report

Year ended 31 December 2022

Presbytery Mission Planning

After a prolonged period of deliberation, the Presbytery of Lothian approved its Mission Plan during 2022. The Abbey and Dirleton congregations had consistently expressed their views during this process that the proposed future ministry allocations for our linked charge (0.25 of one person) was insufficient to meet the needs of our busy and growing congregations. These views were not accepted when members of Presbytery voted to approve the Plan. Our congregations have therefore exercised their right to request that the decisions of Presbytery should be reviewed by the Mission Plan Panel and our submission was made in late 2022. We were advised in January 2023 that we had been given leave to proceed with our request.

Resources

Staff - We are grateful to our caretakers/cleaners, who go out of their way to prepare our building for use after services and after use by the many groups who use our facilities. Our Administrator is the competent friendly face of the church when dealing with the public for hall bookings, as well as all the other church-related tasks in her remit, including maintaining the Communion Roll and the production of the Newsletter.

Stewardship – 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. In addition, we receive income from the large numbers of users of our premises.

Financial Review

General Fund

2022 saw a small drop in the total income received from regular offerings (and the tax recovered from Gift Aid). This was more than offset by a return to more normal levels of income from income for the use of our premises and the second instalment of a generous legacy from the estate of our late elder, Liz Harrison. Expenditure, which was broadly in line with budget, increased during the year reflecting general increases in costs. There was an excess of expenditure over income of £794.

Legacies

During the year the Abbey received the second instalment of a legacy (£17,831), from the estate of the late Mrs E Harrison

Investments

As at the 31 December the Abbey’s investments are invested in Church of Scotland funds. Following challenging investment conditions throughout 2022, the values of our holdings in these funds declined from £181,847 (all funds) to £161,702 see note 9.

Reserves Policy

It is the Trustees’ policy to hold reserves (excluding designated funds) of approximately six months expenditure. At the year end the Church held unrestricted funds of £30,745 plus investments valued at £151,755 making a total of £182,500. Of this, £808 was held for the Guild (TAG), £33,289 for the Fabric Fund, £500 for the Breakfast Club, £311 for the Holiday Club, £904 for Little Nippers, £419 for Regal and £1,186 held for miscellaneous activities. Consequently, the true reserve is the remaining balance of £145,083 which represents about 12 months expenditure.

Trustees' Annual Report Year ended 31 December 2022

The Church also held investments valued at £9,947 for the William Wright Fund. This can only be used for the purposes specified in Note 10.

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,



Robert Burgon
Session Clerk

12 March 2023

**Trustees' Annual Report
Year ended 31 December 2022**

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 2022 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The Abbey Church's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The 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.

16th March 2023

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

Trustees' Annual Report
Year ended 31 December 2022

Statement of Receipts and Payments

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
<u>Receipts</u>					
Voluntary Income	1	93,398	6,697	100,095	109,512
Activities for Generating Funds	2	15,992	-	15,992	6,838
Investment Income	3	3,309	407	3,716	3,848
Other Receipts	4	6,000	1,900	7,900	7,200
		<u>118,699</u>	<u>9,004</u>	<u>127,703</u>	<u>127,398</u>
<u>Payments</u>					
Costs of Generating Voluntary Income	5	-	-	-	76
Investment Management Costs		-	-	-	-
Charitable Activities	5	118,276	10,221	128,497	113,272
Governance Costs	5	-	-	-	-
Other Payments	9	-	-	-	-
		<u>118,276</u>	<u>10,221</u>	<u>128,497</u>	<u>113,348</u>
Excess of receipts over payments (Excess of Payments over Receipts) before Transfers		423	(1,217)	(794)	14,050
Transfers between Funds		(4,623)	4,623	-	-
Excess of receipts over payments (Excess of Payments over receipts)		<u>(4,200)</u>	<u>3,406</u>	<u>(794)</u>	<u>14,050</u>

**Trustees' Annual Report
Year ended 31 December 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Statement of Funds	Note				
Balances as at 1 January	10	34,945	11,615	46,560	32,510
Movement in the Year					
Excess of Payments over Receipts		(4,200)		(4,200)	
Excess of Receipts over Payments			3,406	3,406	14,050
Balances as at 31 December	10	<u>30,745</u>	<u>15,021</u>	<u>45,766</u>	<u>46,560</u>

Statement of Bank and Deposit Balances

Bank balances as at 31 December 2022

Balance with the Bank of Scotland	18,193	38,904
Balance with the Church of Scotland	26,182	6,182
Balance with the Skipton Building Society	1,391	1,424
Cash	0	50
	<u>45,766</u>	<u>46,560</u>

Other Assets and Liabilities:

The Abbey Church owns investments:



Market value (see note 9) (Cost £134,965)	<u>151,755</u>	<u>9,947</u>	<u>161,702</u>	<u>181,847</u>
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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 12 March 2023

For and on behalf of the Trustees

	Robert Burgon	Session Clerk
	Stuart Ainslie	Treasurer

The notes on pages 12 to 18 form part of these accounts

Trustees' Annual Report

Year ended 31 December 2022

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 2022

Notes forming part of the financial statements

Receipts	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
1 Voluntary income				
Offerings	57,082	3,520	60,602	63,331
Tax recovered on Gift Aid	13,127	1,005	14,132	16,035
National Gift Day	-	-	-	2,900
Legacies	17,831	-	17,831	20,000
Other	5,358	2,172	7,530	7,246
	<u>93,398</u>	<u>6,697</u>	<u>100,095</u>	<u>109,512</u>
2 Activities for Generating Funds				
Use of Premises	15,992	-	15,992	6,838
	<u>15,992</u>	<u>-</u>	<u>15,992</u>	<u>6,838</u>
3 Investment income				
Deposit interest	108	-	108	-
Dividends received	3,201	400	3,601	3,834
Endowment income	-	-	-	-
Bank interest	-	7	7	14
Sale of investments	-	-	-	-
	<u>3,309</u>	<u>407</u>	<u>3,716</u>	<u>3,848</u>
4 Other Receipts				
Weddings and Funerals	-	1,900	1,900	1,200
Dirleton Kirk	6,000	-	6,000	6,000
Insurance claims	-	-	-	-
Other	-	-	-	-
	<u>6,000</u>	<u>1,900</u>	<u>7,900</u>	<u>7,200</u>
Total Receipts	<u>118,699</u>	<u>9,004</u>	<u>127,703</u>	<u>127,398</u>

Trustees' Annual Report
Year ended 31 December 2022

Note forming part of the financial statements

5 Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Costs of Generating Funds				
Offering Envelopes	-	-	-	76
	<u>-</u>	<u>-</u>	<u>-</u>	<u>76</u>
Investment Management Costs	-	-	-	-
Charitable Activities				
Ministries & Mission Allocation	51,906	-	51,906	46,404
Presbytery Contribution	619	-	619	591
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	8,691	-	8,691	8,384
Pastoral Assistance	-	9,148	9,148	8,643
Pulpit Supply/visiting speakers	1,102	-	1,102	556
Other salary costs	29,263	-	29,263	26,159
Manse Expenses	4,860	-	4,860	3,854
Church equipment and Repairs	2,177	-	2,177	2,195
Church heating, lighting and Ins	9,390	-	9,390	8,306
Church Office Expenses	4,177	-	4,177	4,683
Organ & Music	65	-	65	-
Interest Paid	-	-	-	-
Mission Donation to third Parties	-	-	-	-
Youth Expenses	938	-	938	881
Other expenses	5,088	1,073	6,161	2,616
	<u>118,276</u>	<u>10,221</u>	<u>128,497</u>	<u>113,272</u>
Governance Costs				
Independent Examiner's Fee	-	-	-	-
Other Payments				
Investments purchased	-	-	-	-
Total Payments	<u><u>118,276</u></u>	<u><u>10,221</u></u>	<u><u>128,497</u></u>	<u><u>113,348</u></u>

Trustees' Annual Report
Year ended 31 December 2022

Notes forming part of the financial statements

6 Staff costs and numbers

	2022	2021
Salaries and wages	38,478	37,990
Furlough Grant	-	(3,283)
Employer Pension costs	84	95
Social security costs	-	-
Total Salary Costs	<u><u>38,562</u></u>	<u><u>34,802</u></u>

For part of 2021 several members of staff were put on furlough. The Government paid furlough grant. Furlough grant ceased in 2021.

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

	2022 Number	2021 Number
Pastoral support	1	1
Administration	1	1
Music staff	1	1
Family & Youth workers	2	2
Premises maintenance	2	2
Average number of employees	<u><u>7</u></u>	<u><u>7</u></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 minister with the maximum stipend amounts to £35,269.

7 Trustee Remuneration and related Party transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £5,718 (2021 £4,356).

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

	2022 £	
Robert Burgon	3,000	For services as a Church Organist
Bob Kane	9,148	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 2022

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			2022	2021
			£	£
Investments at cost			134,965	134,965
Market Value by Fund	2022	2021	2022	2021
	Units	Units	£	£
<u>General Fund</u>				
Church of Scotland Investors Trust - Income Fund	526	526	5,555	6,564
Church of Scotland Investors Trust - Growth Fund	27,074	27,074	146,200	163,527
			<u>151,755</u>	<u>170,091</u>
<u>Restricted Fund</u>				
William Wright Memorial Fund				
Church of Scotland Investors Trust - Income Fund	942	942	9,947	11,756
			<u>161,702</u>	<u>181,847</u>
			2022	2021
			£	£
Investment Movement During the Year				
Market value at 1 January			181,847	164,046
Purchase/(Sale) of Investments			-	-
Realised gain / (loss) on investments			-	-
Unrealised gain / (loss) on investments			(20,145)	17,801
Market value at 31 December			<u>161,702</u>	<u>181,847</u>

Notes forming part of the financial statements

10. Movements in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
TAG/Guild (Designated)	893	1,614	(1,599)	(100)	808
Fabric Fund (Designated)	33,066	223	-	-	33,289
Breakfast Club	-	500	-	-	500
Holiday Club	426	1,119	(1,234)	-	311
Little Nippers	-	1,181	(277)	-	904
Regal	285	134	-	-	419
Miscellaneous Activities	322	864	-	-	1,186
General Fund	(47) *	113,064	(115,166)	(4,523)	(6,672) *
	<u>34,945</u>	<u>118,699</u>	<u>(118,276)</u>	<u>(4,623)</u>	<u>30,745</u>
Benevolent Fund	705	1,900	(1,000)	-	1,605
Flower Fund	1,424	40	(73)	-	1,391
Good Samaritan Fund	-	4,525	(9,148)	4,623	-
Kalimpong Fund	997	2,139	-	-	3,136
William Wright Memorial Fund	8,489 *	400	-	-	8,889 *
	<u>11,615</u>	<u>9,004</u>	<u>(10,221)</u>	<u>4,623</u>	<u>15,021</u>
	<u>46,560</u>	<u>127,703</u>	<u>(128,497)</u>	<u>-</u>	<u>45,766</u>

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

Purpose of Designated Funds

The purpose of the TAG/Guild Fund is to provide funds for TAG.

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.

The Breakfast Club, Holiday Club, Little Nippers and Regal funds has been set up to cover any expenses that may arise in their running.

The Miscellaneous Activity Fund was set up to account for funds not currently in operation.

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.

Trustees' Annual Report Year ended 31 December 2022

Purpose of Restricted Funds cont'd

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.

11 Post Balance Sheet Events

There were no significant post Balance Sheet events

12 Commitments

There were no significant commitments as at the 31st December 2022.

13 Expenditure Commitments

There were no further expenditure commitments as at the 31st December 2022.

14 Exceptional Payments

There were no exceptional payments during the year.

15 Collections for Third Parties	2022	2021
(Not included in the above accounts)		£
<i>Harvest Offerings 2021</i>		
Bees Abroad	-	1,662
<i>Shoebox Appeal</i>		
Blythswood Trust *	275	230
<i>Christmas Offerings 2021</i>		
Sophie Hayes Foundation	-	821
East Lothian Foodbank	80	-
<i>Christmas Offerings 2022</i>		
Kids Love Clothes	912	-
<i>Remembrance Service</i>		
Poppy Scotland	454	14
<i>Cherished Clothing Exhibition</i>		
Tea Pot Trust	1,572	-
<i>Specific Collection</i>		
DEC Ukraine	162	-
	3,455	2,727

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 2022 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid, the total amount collected by this team was over £3,617.

*In October/November 2022 112 shoeboxes were collected and given to The Blythswood Trust for onward transmission to Eastern Europe.