

**The Church of Scotland**



# **ABBEY CHURCH NORTH BERWICK**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDING 31 DECEMBER 2014**

**Congregation No: 030224**

**Scottish Charity No: SC004761**

# Trustees' Annual Report Year ended 31 December 2014

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	Bob Kane
Richard Bell	Sarah Kerr
Milne Brodie	Dorothy Kirkpatrick
Margaret Burgon	Rose Leslie
Robert Burgon	William Leslie
Sheila Burgon	John Lunn
Andrew Cobb	Zandra Main
Janice Cobb	David McAdam
Stuart Cowan	Bill McClure
Sheena Cowan	Sally Penman
Elma Danks	Janet Raeburn
Rev Dr David Graham	Caitriana Spencer
Doreen Guy	Phil Spencer
Liz Harrison	Rev David Torrance
Jim Hawthorn	Sadie Young
Ronald Ironside	

## 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 2014**

### **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 2014 the Kirk Session met on 6 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 2014

### Activities, Achievements and Performance

#### Introduction from the Minister, Rev Dr David Graham

It's my pleasure to welcome you to our Annual Report.

During 2014, along with our sister congregation in Dirleton, Abbey went through the process of Local Church Review, which is done by our Presbytery of Lothian every five years. It's a health check, and also a vision-building exercise. The outcome of this Review included these points:

- We want our church to be a gathering of all ages which is supportive, intimate, caring, and welcoming and open to others with more outreach; a congregation which has a 'buzz' about it, and is excited about faith and prayer.
- Some of the things we could do towards this are to offer variety in worship for a far wider age range, focus on prayer and growth, and outreach to and involvement of young adults.
- In achieving this, we don't want to throw the baby out with the bathwater. The things we already value in Abbey are worth holding on to, including our leadership, community involvement, pastoral care and preaching ministry.

This is a challenge, and a vision for us not just for the coming year, or next five until we have our next Review, but God-willing, for many years to come.

#### Kirk Session Meetings

During the year there were six 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 was led by Graham Duffin as part of the preparation for our Local Church Review.

#### Eldership

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

#### Membership

As at 1 January 2014 the number of members on the roll stood at 300. During the year 7 members died, 3 moved away, 11 were moved to the Supplementary Roll and there were 5 new members with the result that Abbey's membership at the end of the year was 284. The Supplementary Roll stands at 33. There were 18 children and young people under the age of 17.

#### 25<sup>th</sup> Anniversary of linkage with Dirleton

We celebrated the anniversary of the linkage between Abbey and Dirleton with a joint Communion service on 5<sup>th</sup> October 2014. The address was given by the Presbytery Moderator, Rev Sandy Horsburgh and after the service we had lunch. Many special guests were able to attend, including Rev Milton Cashman, the first Minister of the linkage, and his wife Margaret.

#### Enquirer for the Ministry

We were very pleased to act as host church to Michael Weaver from Dunbar, who undertook a six-month assessed placement under the mentorship of Dr Graham. He was subsequently accepted into training with the Church of Scotland.

#### Worship

Communion services were held during March, June, September and December. Evening Services were held in the months of March, April, May, October, November and December with an informal communion service once a month. 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.

## **Trustees' Annual Report Year ended 31 December 2014**

### **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. Bible Study Notes for the autumn/winter sermons were provided to the congregation and copies of the accompanying book were supplied to the congregation at a discounted price.

### **Sunday School and Crèche**

The Sunday School has a small number of children attending regularly and others who come more intermittently. Several of our leaders retired during the year and a few new helpers came forward to ensure that the children's work could continue. It is now operating under the name Super Sunday Club and children enjoy games and activities every week. 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 Sunday School and visiting children. This took place on the beach, with games, songs, activities and Bible stories. A total of 27 different children came along over the four weeks with a maximum attendance of 17. Many thanks to Eileen McColl and Mary Graham who took the lead in organizing this event, and to all who helped.

### **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 almost complete, well in time before the deadline.

### **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.

We conducted a survey of members to see what method of contact they would prefer from elders. As a result of this, we altered some of the districts, so that those who needed or wanted a personal visit were linked with elders who felt that they were gifted in this area. Other 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 are planning 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 2014**

### **Regal**

This has been a wonderful year for Regal; both in the breadth of subjects covered and the increasing number of people attending the talks.

In the recent Defence Review, the UK army was cut back to 82,000 personnel. Consequently it seemed appropriate to ask Bob Kane, an ex-regular soldier, to speak to us on "The British Army – have we one?" In his talk, Bob indicated that the army has contracted from around 160,000 at the time of the Falklands crisis to 82,000 now. The big question is - with this number of personnel can we continue to be a major peace keeping force in the world?

For some years Richard Bell worked in Japan and he was pleased to talk to us about "Life in Japan". Japan is a highly populated country with some 125 million people. Richard brought out many of the cultural differences in their life style compared with the western world.

Our senior members are always interested in past events. Consequently Ian Aitken was happy to give a talk on "The SOE and some of their clandestine activities". One or two of our members remember life during World War II and they were able to reminisce on their own experiences.

Rotary has been a thriving international organisation for more than 100 years. David McAdam is both a Rotarian and a keen collector of stamps and he was delighted to talk to us on the history of "Rotary through stamps". David explained to us the history of Rotary through stamps in various parts of the world and the influence of Rotary internationally.

Malcolm Baker is a volunteer helping the prison service and he always hastens to add that he goes there on a voluntary basis – not as a result of a sentence. Malcolm explained many of the problems and challenges that face prisoners towards the end of their prison term and the part played by the volunteers to help the inmates to re-orientate themselves for life in the outside world.

In December it was appropriate that we should be festive and we were delighted that our minister, Rev Dr David Graham spoke to us about "Christmas Carols in story and song": he was accompanied by the singing of one of our members, Andrew Scott. This was a light-hearted and festive morning and it prepared us for the mince pies that were to follow.

After each meeting ladies of the congregation prepare a soup and sandwich lunch and we would like to take this opportunity to thank the ladies who made the soup and prepared a variety of different fillings for the rolls - the cakes were also delicious. After lunch we ask for donations, and during the year we collected £400; this was split between North Berwick Day Centre, Leuchie House, Inspire (the North Berwick youth group) and Christians in Syria.

### **Guild**

The theme for the year was "A World to Serve" and the topic "Let's talk about.....How to share". The committee have been very busy and hard-working throughout the year.

The first of the supported projects was "Building a Better Rwanda". Comfort Rwanda provides funds to build low cost houses (£1,000 each) for survivors of the families of the genocide in 1994 and brings together the perpetrators and the family survivors of the appalling genocide. Our national Guild has provided help and money towards the building of these low cost houses. The other project we have supported and continue to support this year is Mary's Meals. This Scottish organisation is currently providing over 600,000 children with a daily school meal in 16 countries. Liberia is a priority country for Mary's Meals and is their second largest feeding programme. Currently, over 40,000 children are fed there every day. With the devastating outbreak of Ebola in Africa, many schools are closed to try to stem the outbreak and Mary's Meals undertook to deliver a meal to the children at home while their schools are closed.

There was recently a joint meeting at Abbey on 3 March, when a Mary's Meals volunteer told us about this amazing organisation. As in previous years, we have shared friendship and fellowship with St Andrew Blackadder Guild and have had four joint meetings. We have had successful fund-raising events and are looking forward to the Mad March Hare Auction and lunch on 10 March. The money raised will go to our two chosen projects for the year.

## Trustees' Annual Report Year ended 31 December 2014

### Outreach and Community Links

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

We support the Inspire Youth worker in her work by providing venues and hot chocolate drinks for her drama work and lunches for the young people attending Alpha courses at North Berwick High School. We also support Inspire financially. In June this year the Drama group performed Shakespeare's *Much Ado About Nothing* in the church to appreciative audiences. Our flexible seating makes it a good venue for performing groups. A Personal Search Week was held at the High School, organized by Inspire and supported by the local churches through financial contributions, hospitality and stewarding. The numbers attending the final concert of the week were, however, disappointing.

A new Welcome Pack about the church was produced by Milne Brodie and distributed to nearly 100 new houses in our parish. In addition, every household in our parish (over 1,000) received a copy of the Christmas services leaflet, thanks to many willing distributors.

Our new website was launched at [www.abbeychurch.org.uk](http://www.abbeychurch.org.uk), following development by a team led by Richard Bell and Milne Brodie. It will be an important way to keep members and the community informed about who we are and what we do. There are between 12,000 and 15,000 page impressions being recorded each month, so it is already being well-used.

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

For most weeks in the year the church was open to the public each day, providing an oasis of peace in the busy High Street. The welcome to all is helped by the glass doors opening straight into the sanctuary. In addition, many others stop to admire the gardens and read from our attractive noticeboard. 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 gardens are to be re-designed next year with a theme of Biblical plants.

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 (£905) was 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 have been used for a market for local artisans. Different charities, such as North Berwick in Bloom and Earth Matters, our local fair-trade shop, have used our facilities for fundraising and awareness-raising events and community meetings. The church has also been used several times as a venue for concerts, including the Lammermuir festival and some money raising events for local causes. To help provide better services to Hall users we have employed a part-time caretaker/cleaner.

The Scouting and Guiding organisations in the town held their annual service in the church on 20 February to celebrate Founders Day and Thinking Day. We had to put out extra chairs for all the children and parents who attended this popular service. The service is organised by two of our members who are Scout leaders and led by the Minister.

In July we hosted members of the Merchant Navy Association to mark "Sea Sunday".

We have supported the East Lothian Foodbank throughout the year by collecting parcels of foodstuffs for the distribution centre (along with Dirleton we are the second largest contributor in East Lothian, giving over 700kg of supplies, equivalent to 1,167 meals), as well as providing financial support and people to help with the Foodbank collections at Tesco.

# **Trustees' Annual Report**

## **Year ended 31 December 2014**

### **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.

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 ecumenical events. In 2014, this included - joint Holy Week Services, Christian Aid Week events, NB&DAC Community Award, World Day of Prayer, a joint service for the Week of Prayer for Christian Unity. Also, various events were arranged around the September vote on Scottish Independence, including a hustings with speakers from the two sides of the debate. Looking forward - we are planning a hustings event for the General Election, and much more!

### **Centenary of the start of the First World War**

We marked the 100th anniversary of the entry of Britain into the First World War on 4 August with a special vigil service: "Lights Out", with readings from a soldier's war diary.

There was also a special joint evening service on Remembrance Sunday with songs of the period by The Flying Aspidistras and poems and letters from the time written by local people and read by people from the various churches.

### **World Church**

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

The World Church Sunday service was led by guest speaker Rev Willie MacPherson, who spoke about the expansion of the work of the Vine Trust and the new project in Tanzania.

Through the Mission Gift Day envelopes this year we were able to support work both at home and overseas. A total of £6,495 was given, and distributed as follows: - £1,887 to The Vine Trust, £1,011 to Kalimpong Fund, £1,148 to North Berwick Christian Youth Trust (Inspire), £188 to Bishop Kivengere Girls School Muyebe Uganda, £125 to Blythwood Care, £1,384 to Crossreach, £313 to the Bethany Christian Trust, £25 to Mission Aviation Fellowship, £63 to the Leprosy Mission, £63 to Marys Meals and £30 to the Bible Society.

Our Harvest Thanksgiving Appeal this year raised £1,610 for a new school being built in Nimbong in North India, which is near to our twinned church and in an area which some of our members have visited previously.

Abbey continued in its support of Christian Aid Week along with other churches in the area, providing people to do can collections, distributing envelopes, supporting the Coffee Morning, Cheese and Wine evening, Quiz, Lunch, and a total of almost £13,000 was raised in North Berwick. Members also supported the Forth Bridge Walk which raised £1,900.

### **Twining**

Our twinning arrangement with Macfarlane Memorial Church and its pastorate in Kalimpong, India continued throughout 2014. We support each other spiritually and financially. Regular email correspondence took place between the twinning co-ordinators, and also church members who met during earlier exchange visits.

Lothian Presbytery held meetings for twinning co-ordinators to encourage and support each other in their twinning arrangements.

### **Bethany Christian Trust**

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

# Trustees' Annual Report

## Year ended 31 December 2014

### Fair Trade

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

### 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.

### Stewardship

The third in the series of Stewardship Months was on the theme of money. The congregation were encouraged to participate in a fun quiz which resulted in £111 being raised to support the Summer Holiday Club. The Minister also preached on the theme. We have also been thinking about the Stewardship of our history. An extensive review of our archives has been carried out and these important records have been filed securely.

# **Trustees' Annual Report**

## **Year ended 31 December 2014**

### **Church Property**

#### **Church Manse**

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

#### **Church Maintenance**

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

- External painting of the Church and Hall;
- New curtains and poles in the Old Hall; and
- New chairs for 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 £700 was expended from this fund.

#### **Fabric Fund**

There were no payments or receipts to the Fabric Fund in the year. However the closing balance was transferred in from the Sanctuary Fund this being £5,172.

#### **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 McFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

#### **The Sanctuary Fund**

This fund was established to enable members of the congregation who wish to gift and bequest funds which are to be used solely to enhance the Sanctuary and not to be used for any other purpose. There were no payments or receipts to the Sanctuary Fund in the year. The Sanctuary Fund was closed as at 31 December 2014 and the balance of £5,172 transferred to the Fabric Fund.

#### **The Good Samaritan fund**

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

#### **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 2014

### 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 the Church of Scotland Investor Trust Funds, the values rose from £17,050 (all funds) to £89,157, see note 9, this included new investments which were purchased at a cost of £69,998.

#### Legacies

During the year Abbey has been fortunate in receiving further amounts from a legacy, £63,180 from Mrs Muir. Mrs Muir's total legacy received over two years was £110,007.

#### Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure. At the year end the Church held unrestricted liquid funds of £92,742; £1,268 is held as Guild funds and £42,326 is held as the Fabric Fund. Consequently the true reserve is the remaining balance of £49,148 and it represents about five month's expenditure. The Abbey also owns investments valued at £77,156 relating to unrestricted funds (see note 9).

The Church also held £18,124 of restricted funds, which can only be used for the purposes, as specified in Note 10. The Abbey also owns investments valued at £12,001 relating to restricted funds (see note 9).

**Trustees' Annual Report  
Year ended 31 December 2014**

**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

10 March 2015

**Trustees' Annual Report**  
**Year ended 31 December 2014**

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 2014 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.

13<sup>th</sup> March 2015

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

Trustees' Annual Report  
Year ended 31 December 2014

Statement of Receipts and Payments

	Note	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
<b>Receipts</b>					
Voluntary income	1	147,879	10,252	158,131	137,316
Activities for generating funds	2	10,486	605	11,091	13,940
Investment income	3	3,621	520	4,141	1,295
Other receipts	4	5,862	822	6,684	7,424
<b>Total Receipts</b>		<b>167,848</b>	<b>12,199</b>	<b>180,047</b>	<b>159,975</b>
<b>Payments</b>					
Costs of generating funds	5	216	-	216	233
Investment management costs		-	-	-	-
Charitable activities	5	109,648	10,655	120,303	103,148
Governance costs	5	-	-	-	-
Other Payments (Investments purchased)	9	69,998	-	69,998	-
<b>Total Payments</b>		<b>179,862</b>	<b>10,655</b>	<b>190,517</b>	<b>103,381</b>
<b>Excess of Receipts over Payments before transfers</b>		<b>-</b>	<b>1,544</b>	<b>1,544</b>	<b>56,594</b>
<b>Excess of Payments over Receipts before transfers</b>		<b>(12,014)</b>	<b>-</b>	<b>(12,014)</b>	<b>-</b>
<b>Transfers between funds</b>	10	<b>4,872</b>	<b>(4,872)</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>56,594</b>
<b>Excess of Payments over Receipts</b>		<b>(7,142)</b>	<b>(3,328)</b>	<b>(10,470)</b>	<b>-</b>

Statement of Funds

Balances as at 1 January	10	99,884	21,452	121,336	64,742
Movement in the Year					
Excess of Receipts over payments		-	-	-	56,594
Excess of Payments over Receipts		(7,142)	(3,328)	(10,470)	-
Balances as at 31 December	10	<b>92,742</b>	<b>18,124</b>	<b>110,866</b>	<b>121,336</b>

**Trustees' Annual Report**  
**Year ended 31 December 2014**  
**Statement of Bank and Deposit Balances**

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
Balances as at 1 January	99,884	21,452	121,336	64,742
Movement in the Year				
Excess of Receipts over Payments				56,594
Excess of Payments over Receipts	(7,142)	(3,328)	(10,470)	-
Balances as at 31 December	<u>92,742</u>	<u>18,124</u>	<u>110,866</u>	<u>121,336</u>
Bank balances as at 31 December				
Balance with the Bank of Scotland			68,663	78,541
Balance with the Church of Scotland			41,182	41,182
Balance with the Skipton Building Society			721	613
Cash			300	1,000
Total bank and deposit balances at 31 December			<u>110,866</u>	<u>121,336</u>

**Other Assets and Liabilities:**

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

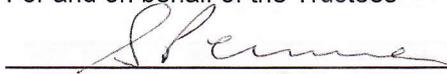
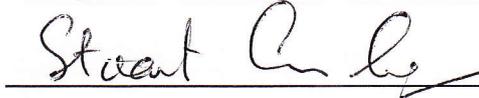
The Abbey Church owns investments (Shown at market value - see note 9)

(Cost £85,792: 2013 £15,794 )	<u>77,156</u>	<u>12,001</u>	<u>89,157</u>	<u>17,050</u>
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There were no significant liabilities.

The accounts were approved by the Kirk Session on the 2 March 2015.

For and on behalf of the Trustees

	Sally Penman	Session Clerk
	Stuart Ainslie	Treasurer

The notes on pages 16 to 22 form part of these accounts

## Trustees' Annual Report Year ended 31 December 2014

### 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 2014

Notes forming part of the financial statements

Receipts	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total 2014 £	Total 2013 £
<b>1 Voluntary income</b>				
Offerings	67,319	6,471	73,790	71,843
Tax recovered on Gift Aid	15,407	1,165	16,572	16,173
Legacies	63,180	-	63,180	46,827
Other	1,973	2,616	4,589	2,473
	<u>147,879</u>	<u>10,252</u>	<u>158,131</u>	<u>137,316</u>
<b>2 Activities for Generating Funds</b>				
Use of Premises	10,183	-	10,183	10,797
Other	303	605	908	3,143
	<u>10,486</u>	<u>605</u>	<u>11,091</u>	<u>13,940</u>
<b>3 Investment income</b>				
Dividends received	3,034	512	3,546	1,165
Endowment income	-	-	-	105
Bank and deposit interest	587	8	595	25
	<u>3,621</u>	<u>520</u>	<u>4,141</u>	<u>1,295</u>
<b>4 Other Incoming Resources</b>				
Weddings and Funerals	-	600	600	1,155
Dirleton Kirk	5,450	-	5,450	4,700
Coffee mornings etc	412	222	634	1,508
Other	-	-	-	61
	<u>5,862</u>	<u>822</u>	<u>6,684</u>	<u>7,424</u>
<b>Total Receipts</b>	<u><u>167,848</u></u>	<u><u>12,199</u></u>	<u><u>180,047</u></u>	<u><u>159,975</u></u>

**Trustees' Annual Report**  
**Year ended 31 December 2014**

**Notes forming part of the financial statements**

<b>Payments</b>	<b>Unrestricted Funds 2014 £</b>	<b>Restricted Funds 2014 £</b>	<b>Total 2014 £</b>	<b>Total 2013 £</b>
<b>5 Analysis of Payments</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	216	-	216	233
	<u>216</u>	<u>-</u>	<u>216</u>	<u>233</u>
<b>Investment Management Costs</b>				
	-	-	-	-
<b>Charitable Activities</b>				
				<b>Re-stated</b>
Ministries & Mission Allocation	50,472	-	50,472	47,630
Presbytery Contribution	2,964	-	2,964	3,003
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	4,037	484	4,521	6,894
Pastoral Assistance	-	5,208	5,208	4,272
Pulpit Supply/visiting speakers	749	-	749	1,201
Other salary costs	16,122	-	16,122	11,568
Manse Expenses	3,783	-	3,783	5,673
Church Equipment and Repairs	10,544	-	10,544	3,169
Church Heating, Lighting and Insurance	9,689	-	9,689	10,073
Church Office Expenses	2,169	-	2,169	2,565
Interest Paid	-	-	-	-
Mission Donations to Third Parties	6,696	4,922	11,618	2,695
Other expenses	2,423	41	2,464	4,405
	<u>109,648</u>	<u>10,655</u>	<u>120,303</u>	<u>103,148</u>
<b>Governance Costs</b>				
Independent Examiner's Fee	-	-	-	-
<b>Other Payments (see note 9)</b>				
Investments purchased	69,998	-	69,998	-
	<u>69,998</u>	<u>-</u>	<u>69,998</u>	<u>-</u>
<b>Total Payments</b>	<u><u>179,862</u></u>	<u><u>10,655</u></u>	<u><u>190,517</u></u>	<u><u>103,381</u></u>

**Trustees' Annual Report**  
**Year ended 31 December 2014**

**Notes forming part of the financial statements**

<b>6 Staff costs and numbers</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Salaries and wages	21,330	15,790
Social security costs	-	-
<b>Total</b>	<b><u>21,330</u></b>	<b><u>15,790</u></b>

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

	<b>2014</b>	<b>2013</b>
	<b>Number</b>	<b>Number</b>
Pastoral support	1	1
Administration	1	1
Music staff	2	2
Premises maintenance	<u>2</u>	<u>2</u>
<b>Average number of employees</b>	<b><u>6</u></b>	<b><u>6</u></b>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £25,607 and the maximum stipend (in fifth and subsequent years) £31,469.

**7 Trustee Remuneration and Related Party Transactions**

During the year two Trustees received reimbursement of expenses incurred, the total being £2,423 (2013 updated £5,510)  
 In addition the following Trustees were paid remuneration during the year.

	<b>2014</b>	
	<b>£</b>	
Robert Burgon	1,640	For services as a church organist
Sheena Cowan	144	Clerical Support
Jim Hawthorn	1,483	For Church Officer duties
Bob Kane	5,208	For pastoral assistance

No Trustee, or a person related to a Trustee, had any personal interest in any contract or transaction entered into by the charity during the year.

**8 Tangible Assets**

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

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

**Trustees' Annual Report**  
**Year ended 31 December 2014**

**Notes forming part of the financial statements**

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**Trustees' Annual Report**  
**Year ended 31 December 2014**

**Notes forming part of the financial statements**

**9 Investments**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Investments at cost:	<u>85,792</u>	<u>15,794</u>
Market Value:		
At 1 January	17,050	17,034
Purchase of Investments (General Fund)	69,998	-
Realised gain / (loss) on investments	-	-
Unrealised gain on investments held	<u>2,109</u>	<u>16</u>
At 31 December	<u><b>89,157</b></u>	<u><b>17,050</b></u>

Market value by Fund:

Church of Scotland Investors Trust Income Fund		
The Good Samaritan Fund	961	902
William Wright Memorial Fund	11,040	10,362
General Fund	6,165	5,786
Church of Scotland Investors Trust Growth Fund		
General Fund	<u>70,991</u>	<u>-</u>
	<u><b>89,157</b></u>	<u><b>17,050</b></u>

<b>2014</b>	<b>2013</b>
<b>Units</b>	<b>Units</b>

The following investments are held:

Church of Scotland Investors Trust Income Fund:		
General Fund	526	526
The Good Samaritan Fund	82	82
William Wright Memorial Fund	942	942
Church of Scotland Investors Trust Growth Fund:		
General Fund	16,548	-

**Trustees' Annual Report**  
**Year ended 31 December 2014**

**Notes forming part of the financial statements**

**10 Movements in Funds**

	At 1 January 2014	Receipts	Payments	Transfers	At 31 Dec 2014
	£	£	£	£	£
<b>Unrestricted funds</b>					
Guild (Designated)	2,070	1,765	(2,067)	(500)	1,268
Fabric Fund (Designated)	36,891	263	-	5,172	42,326
General Fund	60,923 *	165,820	(177,795)	200	49,148 *
	<u>99,884</u>	<u>167,848</u>	<u>(179,862)</u>	<u>4,872</u>	<u>92,742</u>
<b>Restricted funds</b>					
Benevolent Fund	1,133	700	(700)	-	1,133
Flower Fund	613	148	(40)	-	721
The Good Samaritan Fund	6,818 *	7,981	(5,692)	300	9,407 *
Kalimpong Fund	1,413	2,899	(4,223)	-	89
Sanctuary Fund	5,172	-	-	(5,172)	-
William Wright Memorial Fund	6,303 *	471	-	-	6,774 *
	<u>21,452</u>	<u>12,199</u>	<u>(10,655)</u>	<u>(4,872)</u>	<u>18,124</u>
<b>Total funds</b>	<u><u>121,336</u></u>	<u><u>180,047</u></u>	<u><u>(190,517)</u></u>	<u><u>-</u></u>	<u><u>110,866</u></u>

\* Investments held 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. 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 McFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

The purpose of the Sanctuary Fund was to hold funds for improvements to the sanctuary. There was no income or expenditure in 2014. This fund was closed as at the 31 December and the balance was transferred into the Fabric Fund.

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 2014**

**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 2014.

**13 Expenditure Commitments**

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

The Abbey Church also 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<sup>st</sup> October 2014.

**14 Exceptional Payments**

In February 2014 the Abbey Church invested £69,998 in the Church of Scotland Investors Growth Fund, see note 9 for further information.

In December 2014 the Abbey Church gave £5,000 to Prestongrange Parish Church. Prestongrange is a fellow Church in the Lothian Presbytery. These funds were to assist in the renovation of Prestongrange manse after the appointment of a new minister to this charge.

**Trustees' Annual Report**  
**Year ended 31 December 2014**

<b>15 Collections for Third Parties</b>	<b>2014</b>	<b>2013</b>
<b>(Not included in the above accounts)</b>	<b>£</b>	<b>£</b>
		<b>Updated</b>
Bethany	313	270
Bible Society	-	30
Bishop Kivengere Girls School	188	1,525
Blythswood Care	125	-
Christian Aid	-	744
Christians in Syria	100	-
CofS Outreach	1,797	-
Crossreach	-	13
East Lothian Food Bank	-	593
East Lothian Young Carers	200	-
Edinburgh Direct Aid	-	544
Leprosy Mission	63	-
Leuchie House	300	-
Mary's Meals	475	1,952
Mission Aviation Fellowship	25	13
North Berwick - Christian Youth Trust (Inspire)	1,248	1,154
North Berwick - Day Centre	300	300
North Berwick - First Responders	-	100
North Berwick - Guides	-	100
North Berwick High School - Malawi Appeal	-	100
North Berwick - Scouts	-	100
Philipinnes Appeal	-	1,000
Poppy Scotland	176	1,000
Save the Children	-	13
The Vine Trust	1,887	1,068
Zambesi Mission	-	125
	<b><u>7,197</u></b>	<b><u>10,744</u></b>

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 2014 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid; the total amount collected by this team was over £13,000.