



**The Church of
Scotland**

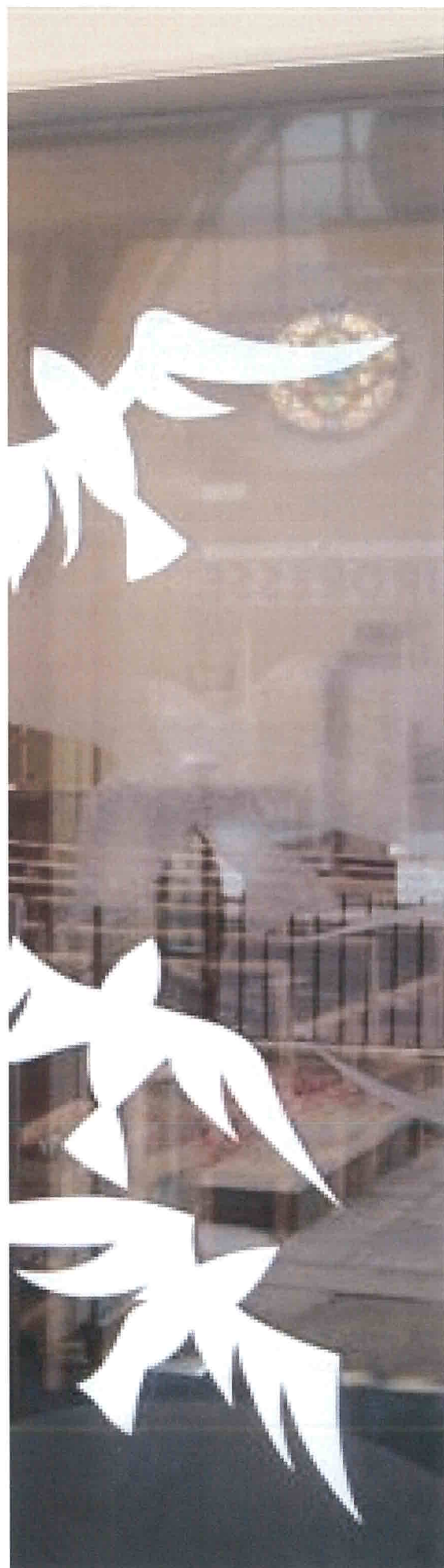
**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING
31 DECEMBER 2019**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



Trustees' Annual Report Year ended 31 December 2019

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 Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan Sheena Cowan Elma Danks Rev Dr David Graham (Minister) Mary Graham Liz Harrison Jim Hawthorn Ronald Ironside Bob Kane Sarah Kerr	Dorothy Kirkpatrick Rose Leslie William Leslie Ray Lesso John Lunn David McAdam 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 Convenor	Rev Dr David Graham Robert Burgon (from 03/02/2020) Sally Penman (up to 31/12/2019) 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 2019

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, including an extra meeting to discuss an employment contract. The Kirk Session Committees met in between these dates and made reports to the Kirk Session when key points were discussed and agreed. 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 31 elders and the Minister.

Membership

As at 1 January 2019 the number of members on the roll stood at 255. During the year 16 members died and 4 moved away. Four new members joined the church. The membership at the end of the year was 239. There were 58 children and young people under the age of 17 involved in the life of the congregation, including those attending Super Sunday Club, the monthly Dynamic Kirk, Rise and holiday club events.

Activities, Achievements and Performance

Our Vision for the 2020s:

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*

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

- Become 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
- Improve links with areas of the community we don't normally meet
- Build on our links with those who use our church

Objectives for 2019/2020

Create opportunities for more participation in Bible-based small groups.

- **WALT – Women Are Learning Together-** was formed in September. This is a Bible Study group for women meeting on a fortnightly basis in the church hall. The aim is to study Biblical topics and learn together. Between 12 and 18 ladies have attended each study. To start with we have investigated Women of Courage in the Old Testament. Among the women studied have been Esther, Deborah, Queen of Sheba, Rahab and Hagar. We have reflected on the relevance of their lives on us today.
- **Discipleship Explored** – This was offered as a follow-up to Alpha, with 12 people attending.
- **Bible Study** – The group used Max Lucado's "Conversations in Luke" as a basis for discussion.

Run an Alpha course to refresh and re-energise the faith of our members as well as being an introduction to newcomers.

- This was organised by a small group under the auspices of the Outreach Committee. During the 10 week course, 40 people came along to enjoy fellowship over a meal followed by video presentations and discussion groups. Most people were Abbey church members, although three came from other churches and one person joined the church as a result of the course. It was an opportunity for people to get to know each other better and build their confidence in talking about their faith, and there was lots of very positive feedback about these aspects. Another course is planned for 2020 with the aim of attracting people from outside the church.

Build on the work of Dynamic Kirk to involve families in church life.

- This is a monthly Sunday afternoon family event organized by the Families Worker with support from church volunteers, which includes games, crafts, a bible story and a meal. There have been seven new families in addition to three church families who have been to Dynamic Kirk over the year.

Run a Summer Holiday Club for Primary-aged children.

- Our Young People's Worker put together a team of 27 volunteers from across the churches in North Berwick and Dirleton and 49 children attended the Going Bananas Holiday Club at Abbey Church over the week, as well as 21 teenagers who came along for evening events at St Andrew Blackadder Church. A follow up club was held in December with 16 children. The volunteers agreed that it was an excellent way for the churches to work together and everyone enjoyed the Christian fellowship of being part of the team.

Build the Abbey Gospel Choir as a starting point for connections with Christian faith.

- The Gospel Choir has continued to be popular, and performed at the Abbey Church Festival in August, as well as during Fringe by the Sea and in other shows. At the end of the year, the Families Worker decided to step down from her position but is planning to continue the Abbey Gospel Choir as a community choir, using church facilities.

Build the RISE teenage group as a starting point for Christian faith.

- This social group for teenagers, organised by the Families Worker, has 18 teens altogether who attend, on average at each meeting there are about 12. It is held once a month on a Saturday evening and includes games, food and discussion about a current topic of interest to the group.

Improve our links with Law Primary School

- **Bubblegum and Fluff and Easter Code** – Events at the primary school for all Primary 5 pupils to help explain the true meaning of Christmas and Easter in a fun way as part of their RME topics. These events were repeated from last year following positive feedback from children and teachers. However, this time the Young People's Worker continued the cross-church work which started in the Holiday Club and involved volunteers from the Going Bananas team. A group of children reflected on what they had learned in a short presentation to parents at the school P5/P6 Christmas Service.
- **Parents' Room** – The Young People's Worker coordinates a cross-church initiative to provide hospitality for a Parents' Room at the primary school. Up to 35 people are using this room regularly as a warm space to wait between school and nursery pick-ups and they very much appreciate the facility. It is an opportunity for chatting with parents and publicising church events.
- **The Voice Project** – A weekly after-school singing club for P4-S1 children which has 15 children attending regularly, run by the Young People's Worker with volunteer helpers from local churches. They have sung as part of a school assembly, at the Day Centre and outside the church just before Christmas, where parents and others could come along and listen as well as enjoy hot chocolate in the Hall afterwards.
- **Bible ExplorErs (BEE) Club** – a weekly lunchtime Scripture Union-style club for P3-P5 which is organized by the Young People's Worker with a team of four volunteers from local churches and teachers. 15-20 children have been attending regularly.
- **Chaplaincy** – the Minister and/or Young People's Worker took part in assemblies each term and in the P2/P3/P4 Christmas service at the school.

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

This work has been started by the Nurture Committee and will continue in 2020.

In addition to these focus activities, many other things have been happening as part of Abbey Church's ministry.

Worship

Members of the congregation and young people share regularly in Sunday morning worship through the Choir, Bible readings, leading prayers and contributing in other ways as required for example through dramatized readings. A "Back to School with God" service was held in August led by our Young People's Worker.

Prayer Group - A weekly prayer meeting is held before the start of Morning Worship.

Holy Communion - Communion services were held during March, June, September and December and evening services with Communion were held on three occasions.

Community worship - 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". Our annual evening service in December, "Remembering Loved Ones", for those who had been bereaved, was well attended and much appreciated.

Harvest Thanksgiving

Our harvest offerings in 2019 resulted in almost £1,600 being donated to Send a Cow to support its work encouraging villagers in Rwanda to grow coffee beans. Pot plants were also distributed to members of the congregation who are unable to join us in regular worship services. The Harvest Festival service was preceded by a very successful Harvest Supper at which the guests of honour were visitors from our twinned church in North India.

Nurture

Iona trip – As part of the Nurture Committee's remit and his own love of that special place, Bob Kane organised a trip to Iona in October for members of Abbey Church and Dirleton Kirk. They travelled by minibus and ferry to Mull, where they stayed and had a spiritually uplifting time exploring Iona Abbey and holding a service of worship there, along with two young Swiss tourists who joined the group for the day and enhanced worship with their singing.

Super Sunday Club - We have an average of 9 children attending each week. There are 13 children who come regularly, and five under 3's who regularly use the creche. The ages of the children in SSC range from age 4 – 13. The children take part in worship on Sunday mornings, particularly at special services such as Back to School with God, Harvest and Christmas.

Pastoral Work - This is shared between the ministry team, the pastoral visiting team and the district elders. 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 Assistant - Abbey linked with Dirleton share the cost of a Pastoral Assistant. Bob Kane continues his service in this post 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.

Safeguarding – Almost all elders attended a Presbytery training session about the responsibilities of the Kirk Session with regard to Safeguarding.

Trustees' Annual Report

Year ended 31 December 2019

Regal – This year we give a special thank you to Ian Aitken who started Regal in 2005 with a group of 8 or 9 members of Abbey Church and has now stepped down as the coordinator. We now we get between 25 and 30 people, including those from outside the church, attending the meetings every winter month. In January 2019 Bob Kane gave a talk on “New Year – Lost Resolutions” - a light-hearted talk indicating how easy it is to make a resolution and equally how easy it is to forget all about it. It is a great honour to be invited to become the Master of a Livery Company in London. Robert Burgon, from Abbey Church, had the honour of being invited to become the “Master of the Worshipful Company of Plumbers”. Nowadays the Livery Companies are huge supporters of charity and one of Robert's activities was to raise funds for the British Red Cross by being “tried and convicted” at the Old Bailey of spurious charges (including leaving his post as Abbey organist for more than a year) and being jailed in the Tower of London. Ian Goodall and his wife shared their “Balkan Rail Experiences” travelling by train from North Berwick through several European countries to Istanbul, returning by a different route. For our summer outing we had a guided tour of the Royal Yacht Britannia. Later in the year, Ken Williamson gave a fascinating talk on “The Original Edinburgh Tramway System” and Bob Simpson gave a talk on “Peter the Great”. The Real Eightsome entertained us with A Christmas Melody.

After each meeting, members of the congregation prepare and serve a soup and sandwich lunch. Thank you to all those who provide their time and talents in this way. After lunch a plate is passed round for donations. It was agreed that a donation of £200 should be given to each of North Berwick Day Centre and North Berwick Stroke Club. In addition, £175 is to be given to each of Headway East Lothian and East Lothian Voluntary Car Scheme with a donation to Abbey Church for the use of the hall and kitchen.

The Guild - Our syllabus has been very varied with many interesting speakers and visitors. Meetings have been well attended. The committee have changed some dates in the year so that Abbey Guild are on alternate Tuesdays with St. Andrews Blackadder guild and this has been successful as both Guilds have been able to visit each other. We have started a new strategy for the next three years – One Journey Many Roads and this year's theme is Companions on the road. We welcomed Patsy Pitkeithly as our new guild contact at the AGM, but unfortunately Patsy has had to give up for health reasons. Also our treasurer Liz Harrison has also been unwell most of the year. In June we had a summer outing to Dobbies and enjoyed lunch, then a look round the garden centre and the other shops there; everyone enjoyed it. An enjoyable Christmas lunch was held at the Glen Golf Club.

As I write this report, the church newsletter has come out and the Guild has a small piece asking for new members and also new committee members, as we do not know the future of Abbey Guild. It's looking very difficult to get someone to take over as convener and as we approach the Annual General Meeting in March, we need to look for more committee members.

Outreach and Community Links

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

Little Nippers – This is organised by the Families Worker. On average we have around 20 adults and 20 children coming along each week. There is a mixture of mums, dads, grandparents and nannies who come along and have a great time each week. The Meeting Room/Creche is used as a “baby room” for those who need to sleep!

Scone Cafe - One of our church members is running a project called Coastal Community Connections, an Area Partnership-funded project tackling social isolation and connecting people into local activities. Every Monday afternoon at Abbey church they welcome folk with chat, card games, other varied activities and scones baked by another church member.

Website - 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.

Trustees' Annual Report Year ended 31 December 2019

Care Homes - 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, 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.

Open Church - For many 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.

North Berwick in Bloom - We have a close relationship with North Berwick in Bloom. They planted our Bible-inspired gardens at the front of the church. Once again, we displayed Gardening Scotland Gold Medal winning pallet gardens from Law Primary School and North Berwick in Bloom.

Summer Teas - On Sunday afternoons during July and August the small hall was used for summer afternoon teas with tea and cakes provided by members of Abbey Church and St Baldred's Episcopal Church, the proceeds of which were given to local charities. This was the last year as coordinator for Dorothy Kirkpatrick, who has masterminded the project since the start, more than 10 years ago. Many thanks to Dorothy for all her work on this project.

Abbey Church Festival – At the end of August we put on an outdoor festival at Elcho Green to show the people of North Berwick all the different activities going on as part of Abbey Church. There was a Little Nippers play area, hotdogs and juice stall, a crafty prayer table, a Going Bananas photobooth, a Guild cafe outside the church serving lots of delicious cakes, sandwiches and paella. There was beach volleyball, a sandcastle building competition, parachute games, a magician, kite-making and flying! The day was finished off with some singing from Abbey Gospel Choir.

Hall Lets - Abbey's halls are used throughout the week by adults and children in dancing classes, music groups, fitness classes, Drama groups, Little Nippers, Brownies, pilates, Zumba, yoga, Tai Chi, Abbey Gospel Choir, and the photographic society. The halls are also used for a monthly market for local artisans and the North Berwick Christian Fellowship Breakfast. Different local organisations, such as North Berwick in Bloom, the Scottish Seabird Centre, Astley House Care Home and Sustaining North Berwick, have used our facilities for awareness-raising, fundraising events and community meetings. We also are a venue for musical concerts, with our flexible seating and audio-visual system.

Community Worship - We are also able to reach out to members of our community through different worship services, including the Scouting and Guiding organisations on Thinking Day, the Merchant Navy Association to mark "Sea Sunday" and the service for the recently bereaved.

Community Council - At the Community Council's popular "Switching on of the Christmas Lights" occasion in late November, the church was the venue for hundreds of parents and children coming in for refreshments and the opening of Santa's presents, with entertainment from the Abbey Gospel Choir.

High School Chaplaincy – as part of the cross-church chaplaincy team, the Minister takes part in assemblies from time to time.

East Lothian Foodbank - 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.

Trustees' Annual Report Year ended 31 December 2019

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 wider community whilst others supported activities thousands of miles away.

Bethany Christian Trust - We provided food and warm clothing at different Church locations throughout the winter period. We have a very loyal and committed team who cook dinners at different locations and provide a friendly, caring face to those who are homeless.

Blythswood Christmas Shoebox Project - The congregation donated 125 filled shoeboxes (suitably covered in Christmas paper by Guild members) which were distributed to children and adults in various Eastern European countries.

Christian Aid - Activities are organised jointly across North Berwick and Dirleton. This year, Abbey Church was responsible for a very successful Coffee Morning, contributing to the local total of over £9,400.

Twinning - We maintain links with our twinned church, Macfarlane Memorial, in Kalimpong. This year we were pleased to welcome two visitors from our twinned diocese in India as part of a visit organised by the Presbytery. They joined us for worship and were taken on a trip to Lindisfarne.

Eco-Congregation - Abbey Church is an Eco-Congregation under the Eco-Congregation Scotland scheme. In March we hosted an event for Sustaining North Berwick, a community group interested in sustainable, ecological living – acting locally, thinking globally. There were various stalls, raising awareness of how to live a more sustainable lifestyle as well as being able to buy eco-friendly products. The church was also open that evening for prayer during Earth Hour. We now have recycling bins in the kitchen to make it easier for all hall users to separate waste for recycling.

Resources

Staff - We are grateful to our caretakers/cleaners, who go out of their way to make sure that our buildings are always safe, clean, maintained and ready for use. Recent feedback from Hall Users has been very positive. 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. During the year, we increased the Administrator's hours to acknowledge the extra work involved as the church becomes busier.

Stewardship - We held a campaign during November to encourage our members to review their response to generous regular giving, using some Church of Scotland videos. Information was presented about how a small increase in everyone's regular giving, particularly through envelopes or standing orders, could result in a large overall increase which would help the church as a whole, as well as Abbey Church, to continue to do God's work locally, nationally and around the world. Eligible members were encouraged to sign up to Gift Aid which adds a further 25% to offerings. The Minister used a series of three Sunday addresses to provide the theological aspect of generous giving. We will evaluate any increase in giving at the end of the first quarter of the new financial year.

Church Manse – Using the Manse Condition Survey as a guide, a number of maintenance issues have been identified, including internal and external painting and internal re-decoration of some areas, and work will commence in 2020. A new gardener has been engaged to make sure borders, trees and shrubs are kept tidy.

Church Maintenance – A three-year programme of maintenance identified from the Presbytery survey three years ago is still underway. Other work this year has included repairs to a gap in the roof space above the gallery, which had allowed pigeons to come in. The gallery is now pigeon-free. New blinds have been installed at the top of the south windows in the sanctuary, so that sunlight does not prevent people seeing what is projected onto the screen.

Trustees' Annual Report Year ended 31 December 2019

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 some funds totalling £3,286. These legacies were from Mr Ian R Harris £500 and £2,786 relating to Mrs Robinson's legacy.

Investments

As at the 31 December the Abbey's investments are invested in Church of Scotland funds. The values rose from £151,742 (all funds) to £170,448, 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 £53,894 plus investments valued at £157,648 making a total of £211,542. Of this, £1,861 was held for the Guild, £43,640 for the Fabric Fund and £169 for Dynamic Kirk. Consequently, the true reserve is the remaining balance of £165,782 which represents about 15 months expenditure.

The Church also held investments valued at £12,800 for two restricted funds, which can only be used for the purposes specified in Note 10.

Trustees' Annual Report
Year ended 31 December 2019

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,

R. D. Burgon

Robert Burgon
Session Clerk

4 March 20²⁰19 *ASB*

**Trustees' Annual Report
Year ended 31 December 2019**

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 2019 which are set out on pages 14 to 21.

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.

5 March 2019

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

Trustees' Annual Report
Year ended 31 December 2019

Statement of Receipts and Payments

	Note	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019	Total 2018
<u>Receipts</u>					
Voluntary income	1	83,941	7,290	91,231	103,920
Activities for generating funds	2	16,758	-	16,758	15,048
Investment income	3	5,307	523	5,830	5,865
Other receipts	4	11,725	1,300	13,025	9,731
<u>Total receipts</u>		<u>117,731</u>	<u>9,113</u>	<u>126,844</u>	<u>134,564</u>
<u>Payments</u>					
Costs of generating voluntary income	5	114	-	114	118
Investment management costs		-	-	-	-
Charitable activities	5	136,419	12,003	148,422	215,662
Governance costs	5	-	-	-	-
Other payments	9	-	-	-	-
<u>Total Payments</u>		<u>136,533</u>	<u>12,003</u>	<u>148,536</u>	<u>215,780</u>
Excess of Payments over Receipts		(18,802)	(2,890)	(21,692)	(81,216)
Transfers between funds		-	-	-	-
Excess of Payments over Receipts		<u>(18,802)</u>	<u>(2,890)</u>	<u>(21,692)</u>	<u>(81,216)</u>

**Trustees' Annual Report
Year ended 31 December 2019**

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Statement of Funds					
Balances as at 1 January	10	72,695	17,053	89,748	170,964
Movement in the Year					
Excess of Payments over Receipts		(18,802)	(2,890)	(21,692)	(81,216)
Excess of Receipts over Payments					
Balances as at 31 December	10	<u>53,893</u>	<u>14,163</u>	<u>68,056</u>	<u>89,748</u>

Statement of Bank and Deposit Balances

Bank balances as at 31 December 2019					
Balance with the Bank of Scotland				20,520	17,235
Balance with the Church of Scotland				46,182	71,182
Balance with the Skipton Building Society				1,354	1,324
Cash				-	7
				<u>68,056</u>	<u>89,748</u>

Other Assets and Liabilities:

The Abbey Church owns investments


Market value (see note 9) (Cost £135,970 in 2017)	<u>157,648</u>	<u>12,800</u>	<u>170,448</u>	<u>151,742</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 1 March 2020.

For and on behalf of the Trustees

	Robert Burgon	Session Clerk
	Stuart Ainslie	Treasurer

The notes on pages 14 to 21 form part of these accounts

Trustees' Annual Report

Year ended 31 December 2019

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 2019

Notes forming part of the financial statements

Receipts	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
1 Voluntary income				
Offerings	62,682	3,900	66,582	71,041
Tax recovered on Gift Aid	14,832	918	15,750	17,039
Legacies	3,285	-	3,285	11,000
Other	3,142	2,472	5,614	4,840
	<u>83,941</u>	<u>7,290</u>	<u>91,231</u>	<u>103,920</u>
2 Activities for Generating Funds				
Use of Premises	16,758	-	16,758	15,048
	<u>16,758</u>	<u>-</u>	<u>16,758</u>	<u>15,048</u>
3 Investment income				
Dividends received	4,865	513	5,378	5,377
Bank interest	442	10	452	488
	<u>5,307</u>	<u>523</u>	<u>5,830</u>	<u>5,865</u>
4 Other Receipts				
Weddings and Funerals	100	1,300	1,400	1,480
Dirleton Kirk	6,000	-	6,000	6,000
Gospel Choir and Dynamic Kirk	5,625	-	5,625	2,248
Other	-	-	-	3
	<u>11,725</u>	<u>1,300</u>	<u>13,025</u>	<u>9,731</u>
Total Receipts	<u>117,731</u>	<u>9,113</u>	<u>126,844</u>	<u>134,564</u>

Trustees' Annual Report
Year ended 31 December 2019

Notes forming part of the financial statements

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
5 Payments				
Costs of Generating Funds				
Offering Envelopes	114	-	114	118
	<u>114</u>	<u>-</u>	<u>114</u>	<u>118</u>
Investment Management Costs	-	-	-	-
Charitable Activities				
Ministries & Mission Allocation	56,266	-	56,266	54,543
Presbytery Contribution	768	-	768	675
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	5,708	-	5,708	5,732
Pastoral Assistance	-	7,874	7,874	7,695
Pulpit Supply/visiting speakers	1,016	168	1,184	988
Other salary costs	38,726	-	38,726	23,476
Manse Expenses	5,016	-	5,016	5,360
Church equipment and Repairs	7,197	-	7,197	4,483
Church heating, lighting and Insurance	8,606	-	8,606	10,655
Seminar Room	1,894	-	1,894	88,059
Church Office Expenses	3,845	-	3,845	4,096
Organ & Music	2,095	-	2,095	292
Interest Paid	-	-	-	-
Mission Donation to third Parties	733	2,500	3,233	2,920
Gospel Choir and Dynamic Kirk	643	-	643	1,729
Youth Expenses	1,162	-	1,162	2,559
Other expenses	2,744	1,461	4,205	2,400
	<u>136,419</u>	<u>12,003</u>	<u>148,422</u>	<u>215,662</u>
Governance Costs				
Independent Examiner's Fee	-	-	-	-
Other Payments				
Investments purchased	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments	<u>136,533</u>	<u>12,003</u>	<u>148,536</u>	<u>215,780</u>

Trustees' Annual Report
Year ended 31 December 2019

Notes forming part of the financial statements

6 Staff costs and numbers

	2019	2018
Salaries and wages	46,181	31,171
Social security costs	-	-
Total	<u>46,181</u>	<u>31,171</u>

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

	2019 Number	2018 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>7</u>	<u>7</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 more than ten years' service amounts to £33,899.

7 Trustee Remuneration and related Party transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £4,194 (2018 £4,388).

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

	2019 £	
Robert Burgon	2,700	For services as a Church Organist
Jim Hawthorn	1,483	For Church Officer duties
Bob Kane	7,875	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 2019

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

			2019	2018
			£	£
Investments at cost			<u>135,970</u>	<u>135,970</u>
Market Value by Fund				
	2019	2018		
	Units	Units	£	£
<u>General Fund</u>				
Church of Scotland Investors Trust - Income Fund	526	526	6,575	6,291
Church of Scotland Investors Trust - Growth Fund	27,074	27,074	151,073	133,204
Total General Fund			<u>157,648</u>	<u>139,495</u>
<u>The Good Samaritan Fund</u>				
Church of Scotland Investors Trust - Income Fund	82	82	1,025	981
<u>William Wright Memorial Fund</u>				
Church of Scotland Investors Trust - Income Fund	942	942	11,775	11,266
Total restricted Funds			<u>12,800</u>	<u>12,247</u>
			<u>170,448</u>	<u>151,742</u>
Investment Movement During Year				
			£	£
Market value at 1 January			151,742	157,359
Purchases during year			-	-
Realised gains on sales			-	-
Unrealised gain (loss) on investments			<u>18,706</u>	<u>(5,617)</u>
Market value at 31 December			<u>170,448</u>	<u>151,742</u>

**Trustees' Annual Report
Year ended 31 December 2019**

Notes forming part of the financial statements

10 Movements in Funds

	At 1 January 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
Guild (Designated)	1,570	1,343	(1,052)	-	1,861
Fabric Fund (Designated)	43,377	263	-	-	43,640
Gospel Choir (Designated)	243	5,475	(3,144)	(2,574)	0
Dynamic Kirk (Designated)	76	735	(642)	-	169
General Fund	27,429	* 109,915	(131,695)	2,574	8,223 *
	<u>72,695</u>	<u>117,731</u>	<u>(136,533)</u>	<u>0</u>	<u>53,893</u>
Restricted funds					
Benevolent Fund	334	1,300	(1,350)	-	284
Flower Fund	1,323	29	-	-	1,352
Good Samaritan Fund	4,339	* 5,278	(7,874)	-	1,743 *
Kalimpong Fund	2,624	2,035	(2,611)	-	2,048
William Wright Memorial Fund	8,433	* 471	(168)	-	8,736 *
	<u>17,053</u>	<u>9,113</u>	<u>(12,003)</u>	<u>-</u>	<u>14,163</u>
Total funds	<u>89,748</u>	<u>126,844</u>	<u>(148,536)</u>	<u>0</u>	<u>68,056</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.

The Gospel Choir fund was set up to cover any expenses that may arise in its running.

The Dynamic Church fund has been set up to cover any expenses that may arise in its running.

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 2019

Notes forming part of the financial statements

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 2109.

13 Expenditure Commitments

There were no further expenditure commitments as at the 31st December 2019.

14 Exceptional Payments

There were no exceptional payments during the year.

Trustees' Annual Report
Year ended 31 December 2019

15 Collections for Third Parties	2019	2018
(Not included in the above accounts)	£	£
Air Cadets	88	150
Alzheimers Scotland	-	223
Bethany	686	290
Christian Aid	686	-
Dementia Friendly Society	300	-
Dunbar Sea Cadets	88	-
Headway East Lothian	175	-
Help for Heroes	-	200
International Justice	-	536
Jessies Fund	800	1,550
Jess Mackie Fund	800	-
JTS	-	1,042
Leuchie House	-	200
Love Oliver	-	250
Mission to Seafarers	88	0
North Berwick - Day Centre	500	450
North Berwick - Brownies	-	250
North Berwick - Scouts	288	-
North Berwick - Stroke Club	200	-
North Berwick - Volunteer Car Scheme	175	-
Poppy Scotland	516	155
Reon's Fund	-	900
RNLI	88	170
Rock Trust	-	536
Sailors Society	-	150
Send a Cow	1,597	-
Scottish Churches Housing Action	3,165	-
Social Bite	-	901
	<u>10,240</u>	<u>7,953</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 2019 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid, the total amount collected by this team was over £9,400.

