

**The Church of
Scotland**



**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING
31 DECEMBER 2023**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



Trustees' Annual Report Year ended 31 December 2023

The Trustees present the annual report and accounts for Abbey Church for the year ending 31 December 2023.

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 Elma Danks Rev Dr David Graham (Minister) Mary Graham Ronald Ironside Bob Kane Dorothy Kirkpatrick Rose Leslie William Leslie Ray Lesso | John Lunn- inactive:5 Feb 2024 Bill McClure- inactive:31 Dec 2023 Gregor Penman- inactive:5 Feb 2024 Sally Penman Linda Scott Caitriana Spencer Phil Spencer Yolanda Strachan Rev David Torrance Ruth Torrance Sadie Young |
|--|--|

Principal Office-bearers

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

Independent Examiner

Andrew Scott
"Abbeygate"
Glenorchy Road
North Berwick
EH39 4PE

Bankers

Bank of Scotland,
23 Westgate
North Berwick
EH39 4AG

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

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

Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

We are linked with Dirleton Kirk and our Minister is responsible for both parishes, conducting Sunday morning worship at both churches every week. However, the two congregations operate independently with separate structures and Trustees. Abbey Church Kirk Session is chaired by the Minister. The Kirk Session is responsible for all material as well as spiritual matters, through five Committees: Resources, Worship, World Church, Outreach and Nurture. The members of the Committees are drawn from the eldership, and they have co-opted other members of the congregation with the necessary gifts and skills. The Kirk Session Committees have met at different times throughout the year and report back to the Kirk Session at each of its meetings.

Kirk Session Meetings

During the year there were seven meetings of the Kirk Session. Regular financial updates are presented to meetings of the Kirk Session. In addition, a number of decisions were taken by email between meetings. Any member of the congregation is welcome to attend meetings of the Kirk Session or its Committees.

Eldership

At the end of the year the Kirk Session consisted of 24 elders and the Minister.

Membership

As at 1 January 2023 the number of members on the roll stood at 224. During the year 5 members died and 4 people were added to the congregational roll. The membership at the end of the year was 223. There were 62 children and young people under the age of 17 involved in the life of the congregation, including those attending Super Sunday Club, holiday club events, and Muddy Church.

Trustees' Annual Report

Year ended 31 December 2023

Activities, Achievements and Performance

Our Vision for the 2020s

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

ABBHEY CHURCH'S 2020s VISION **(amended December 2023)**

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

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

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

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

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

In pursuit of our vision and aims, in addition to various activities taking place all year round, we have several new ideas/objectives which we want to focus on in the next year.:

WORK WITH YOUNG PEOPLE AND FAMILIES

Following the successful reintroduction of our creche on Sunday mornings, we wish to:

- Appoint a new Young People's and Families Worker;
- Develop our work with young people on Sundays and through other existing initiatives including Little Nippers and Muddy Church.

MISSION AND OUTREACH

We aim to develop our outreach in the community and in the residential care homes in our parish through continuation of our existing work and identifying new outreach initiatives.

WORSHIP LEADING

We will encourage and support individuals to play an active part in leading worship.

DEVELOPMENT OF OUR PRAYER LIFE

We plan to build on our weekly Zoom prayer meetings and continue to explore ways of enhancing our prayer life including the possibility of posting answered prayers on a display, while respecting privacy.

BIBLE STUDY

Regular study groups are held throughout the year, with the aim of deepening our Biblical knowledge. These may be based on a Biblical book, or a recently published Christian book. Continuing and growing these is our aim, encouraging engagement with the Bible and contemporary issues.

PASTORAL CARE

We will continue to review our approach to pastoral care including a review of elders' districts and the creation of a pastoral care team.

WORLD CHURCH

In addition to continuing to develop communications with our twinned congregation in Macfarlane Memorial Church, Kalimpong, we will explore other ways in which we can support the work of the worldwide Christian church.

Trustees' Annual Report

Year ended 31 December 2023

Worship

After the post-pandemic return to our normal pattern of worship in the sanctuary during 2022, average attendance at our morning services continued to grow during 2023. Our Easter Morning outdoor service on Elcho Green was again well supported and was followed by breakfast in the Church Hall. In addition to our quarterly services of Holy Communion, we continued to hold a series of evening Communion services. We saw good attendances at our special services during Advent, including the service for those who had been bereaved during the year, our pop-up Nativity Service and Family Services on Christmas Eve and the Christmas Day service. Transcripts of services continue to be sent by email and by post.

Fellowship and Pastoral Care

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

Our Nurture Committee continues to review our arrangements for pastoral visiting to ensure that these are suitable for our circumstances now and into the future. A series of training sessions for pastoral visitors took place during the year.

At the beginning of the year, we resumed the monthly services of worship in the three Care Homes. These were well supported by a team of leaders, accompanists and volunteers and we know that this ministry is greatly valued by many of the residents.

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

Prayer

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

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

Nurture and Work with Young People

During the year, two series of Bible Studies were arranged. The Lent studies in March-April focused on The Sermon on the Mount. In December, we participated in a joint series of studies with leaders and members of St Baldred's Episcopal Church based on the book "How to be (un)successful" by Pete Portal. In addition, we have held a series of sessions on the subject of leading worship.

The monthly Bible studies for women- WALT (Women Are Learning Together) continued to meet during the year with between 12-18 women attending. The group has had another five studies on women of the Bible, and the remainder of the year was spent studying the theme "Come Dine with Jesus" looking at the importance of food in Jesus' ministry.

Our Little Nippers group for pre-school children and their parents/carers (under the leadership of our Coordinators Karen and Iain Murray) continued to meet during the year and these sessions were appreciated by the adults and children who attended. During the year, a series of Pram Services took place (at Easter, Harvest and Advent) which introduced the children and their parents/ carers to a short time of worship and fun in the sanctuary.

Trustees' Annual Report

Year ended 31 December 2023

We were pleased to recommence the provision of a crèche during our morning services and to see this being supported by toddlers and a group of volunteers. Super Sunday Club takes place once a month and on other weeks children attending our services can participate in craft activities in church.

Following the departure of our Young People's Worker, Hazel Gray, to focus on her other commitments, we advertised for a replacement worker, but have not yet found a suitable candidate. Further promotion of this post will be carried out in early 2024. Before she left, Hazel led an Easter Decoded event in the Abbey sanctuary. A pre-Christmas Bubble Gum 'n' Fluff event for Primary 5 pupils took place in the St Andrew Blackadder sanctuary with support from three churches in the town. Summer Holiday Club took place over 5 days in the Lodge Grounds in July. .

Muddy Church continued to meet monthly in outdoor settings throughout the town and was attended by a small number of local families. A special event involving kitemaking and flying took place on Easter Saturday and two treasure hunts (in summer and before Christmas) were well supported. Muddy Church continues to be led by volunteers from Abbey, St Andrew Blackadder, and St Baldred's Churches.

Tuesday Afternoon Group (TAG)

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

Regal

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

World Church

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

We have continued to maintain regular contact with our friends in our twinned congregation of Macfarlane Memorial Church, Kalimpong, North India.

To support Christian Aid Week, we held a Quiz night in April, which resulted in a donation of over £400. This was included in the North Berwick collection for Christian Aid.

In celebration of the Coronation of King Charles III, £1,100 was raised at our Coronation Teas in May and this was divided between Christian Aid and the East Lothian Foodbank.

Our 2023 Harvest Thanksgiving services focussed on the work which is undertaken by the Scottish-based charity, Mary's Meals. The sum of over £2,000 was donated to support their work in Zambia. This amount will help the charity to feed more than 100 children for an entire school year. The offerings at our special services in Abbey and Dirleton over Christmas together with contributions to a giant Christmas card which was produced by Milne Brodie and displayed at services during Advent, raised £1,435 which was divided equally between the East Lothian Foodbank and the International Committee of the Red Cross to support its work in Israel and Gaza. In addition, we made a contribution of £650 to support the work of Bethany Christian Trust.

Once again, our congregation responded magnificently to the annual appeal for shoeboxes filled with Christmas gifts for distribution by the Blythswood Trust to families in Eastern Europe, including Ukraine. 124 boxes were donated along with financial contributions of £195 towards transport costs.

Trustees' Annual Report

Year ended 31 December 2023

Presbytery Mission Planning

We were disappointed to be advised in the early part of the year that our request that the decisions of the Presbytery in relation to future ministry in Dirleton and Abbey should be reviewed was unsuccessful and the previous decision was confirmed. This means that when a vacancy arises, the combined ministry allocation for Dirleton and Abbey will be 0.25 of a full-time equivalent. The Kirk Session continues to have the view that this allocation is insufficient and we have been advised that the allocation is subject to future annual review.

Resources

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

Stewardship – The principal source of income is offerings made by Church members and adherents. These take broadly three forms. A collection is taken at our Sunday services; this collection is in cash (“open plate”) and weekly offering envelopes and by standing orders paid directly into Abbey’s bank. Members may register to have their offerings gift aided. There are two principal ways this is done, either by weekly envelope, or by regular standing order. In addition, we receive income from the large numbers of users of our premises.

Financial Review

General Fund

2023 saw an increase in the total income received from regular offerings (and the tax recovered from Gift Aid). Total income was lower than in 2022 due to a reduction in the legacies received in the year. Premises income also increased as the return from Covid improved. Expenditure, which was broadly in line with budget, was lower than in 2022. There was an excess of payments over income of £5,603.

Legacies

During the year the Abbey received a legacy from Mrs Andrew of £1,000.

Investments

As at the 31 December the Abbey’s investments are invested in Church of Scotland funds. Following improved investment conditions in 2023, the value of our holdings in these funds increased from £161,702 (all funds) to £173,930 - 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 £25,564 plus investments valued at £163,606 making a total of £189,170. Of this, £866 was held for the Guild (TAG), £33,552 for the Fabric Fund, £278 for the Holiday Club, £756 for Little Nippers and £322 held for miscellaneous activities. Consequently, the true reserve is the remaining balance of £153,396 which represents over 12 months expenditure.

The Church also held investments valued at £10,324 for the William Wright Fund. This can only be used for the purposes specified in Note 10.

Trustees' Annual Report
Year ended 31 December 2023

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Robert Burgon 12th March 2024

Session Clerk

**Trustees' Annual Report
Year ended 31 December 2023**

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 2023 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

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

The Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Andrew A.C. Scott

Professional Qualification: C.A., C.P.F.A.

13th March 2024

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

Trustees' Annual Report
Year ended 31 December 2023

Statement of Receipts and Payments

| | Note | Unrestricted Funds 2023 | Restricted Funds 2023 | Total 2023 | Total 2022 |
|---|-------------|--|--------------------------------------|-----------------------|-----------------------|
| <u>Receipts</u> | | | | | |
| Voluntary Income | 1 | 79,297 | 5,127 | 84,424 | 100,095 |
| Activities for Generating Funds | 2 | 17,659 | - | 17,659 | 15,992 |
| Investment Income | 3 | 4,461 | 508 | 4,969 | 3,716 |
| Other Receipts | 4 | 6,000 | 300 | 6,300 | 7,900 |
| <u>Total receipts</u> | | <u>107,417</u> | <u>5,935</u> | <u>113,352</u> | <u>127,703</u> |
| <u>Payments</u> | | | | | |
| Costs of Generating Voluntary Income | 5 | 57 | - | 57 | - |
| Investment Management Costs | | - | - | - | - |
| Charitable Activities | 5 | 108,092 | 10,806 | 118,898 | 128,497 |
| Governance Costs | 5 | - | - | - | - |
| <u>Total Payments</u> | | <u>108,149</u> | <u>10,806</u> | <u>118,955</u> | <u>128,497</u> |
| <u>Excess of Payments over Receipts before Transfers</u> | | (732) | (4,871) | (5,603) | (794) |
| <u>Transfers between Funds</u> | | (4,449) | 4,449 | - | - |
| <u>Excess of Payments over Receipts</u> | | <u>(5,181)</u> | <u>(422)</u> | <u>(5,603)</u> | <u>(794)</u> |

**Trustees' Annual Report
Year ended 31 December 2023**

| | | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|----------------------------------|----|--|--|-----------------------------|-----------------------------|
| Statement of Funds | | | | | |
| Balances as at 1 January | 10 | 30,745 | 15,021 | 45,766 | 46,560 |
| Movement in the Year | | | | | |
| Excess of Payments over Receipts | | (5,181) | (422) | (5,603) | (4,200) |
| Excess of Receipts over Payments | | | | | 3,406 |
| Balances as at 31 December | 10 | 25,564 | 14,599 | 40,163 | 45,766 |

Statement of Bank and Deposit Balances

| | | | | | |
|---|--|--|--|--------|--------|
| Bank balances as at 31 December 2023 | | | | | |
| Balance with the Bank of Scotland | | | | 12,582 | 18,193 |
| Balance with the Church of Scotland | | | | 26,182 | 26,182 |
| Balance with the Skipton Building Society | | | | 1,399 | 1,391 |
| Cash | | | | - | - |
| | | | | 40,163 | 45,766 |

Other Assets and Liabilities:

The Abbey Church owns investments:

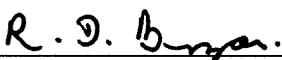

| | | | | |
|--|---------|--------|---------|---------|
| Market value (see note 9) (Cost £134,965) | 163,606 | 10,324 | 173,930 | 161,702 |
|--|---------|--------|---------|---------|

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 10th March 2024

For and on behalf of the Trustees

| | | |
|---|----------------|---------------|
|  | Robert Burgon | Session Clerk |
|  | Stuart Ainslie | Treasurer |

The notes on pages 11 to 18 form part of these accounts

Trustees' Annual Report

Year ended 31 December 2023

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 2023

Notes forming part of the financial statements

| Receipts | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|--|--|-----------------------------|-----------------------------|
| 1 Voluntary income | | | | |
| Offerings | 60,837 | 4,070 | 64,907 | 60,602 |
| Tax recovered on Gift Aid | 14,356 | 1,017 | 15,373 | 14,132 |
| Legacies | 1,090 | - | 1,090 | 17,831 |
| Other | 3,014 | 40 | 3,054 | 7,530 |
| | <u>79,297</u> | <u>5,127</u> | <u>84,424</u> | <u>100,095</u> |
| 2 Activities for Generating Funds | | | | |
| Use of Premises | 17,659 | - | 17,659 | 15,992 |
| | <u>17,659</u> | <u>-</u> | <u>17,659</u> | <u>15,992</u> |
| 3 Investment income | | | | |
| Deposit interest | 950 | 37 | 987 | 108 |
| Dividends received | 3,511 | 471 | 3,982 | 3,601 |
| Endowment income | - | - | - | - |
| Bank interest | - | - | - | 7 |
| Sale of investments | - | - | - | - |
| | <u>4,461</u> | <u>508</u> | <u>4,969</u> | <u>3,716</u> |
| 4 Other Receipts | | | | |
| Weddings and Funerals | - | 300 | 300 | 1,900 |
| Dirleton Kirk | 6,000 | - | 6,000 | 6,000 |
| Insurance claims | - | - | - | - |
| Other | - | - | - | - |
| | <u>6,000</u> | <u>300</u> | <u>6,300</u> | <u>7,900</u> |
| Total Receipts | <u><u>107,417</u></u> | <u><u>5,935</u></u> | <u><u>113,352</u></u> | <u><u>127,703</u></u> |

Trustees' Annual Report
Year ended 31 December 2023

Note forming part of the financial statements

| 5 Payments | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|-----------------------|-----------------------|
| Costs of Generating Funds | | | | |
| Offering Envelopes | 57 | - | 57 | - |
| | <u>57</u> | <u>-</u> | <u>57</u> | <u>-</u> |
| Investment Management Costs | | | | |
| | - | - | - | - |
| Charitable Activities | | | | |
| Ministries & Mission Allocation | 45,426 | - | 45,426 | 51,906 |
| Presbytery Contribution | 797 | - | 797 | 619 |
| Voluntary Additional Stipend | - | - | - | - |
| Pastoral Expenses | 10,473 | - | 10,473 | 8,691 |
| Pastoral Assistance | - | 9,538 | 9,538 | 9,148 |
| Pulpit Supply/visiting speakers | 424 | - | 424 | 1,102 |
| Other salary costs | 24,280 | - | 24,280 | 29,263 |
| Manse Expenses | 2,556 | - | 2,556 | 4,860 |
| Church equipment and Repairs | 4,299 | - | 4,299 | 2,177 |
| Church heating, lighting and Insurance | 8,510 | - | 8,510 | 9,390 |
| Church Office Expenses | 4,476 | - | 4,476 | 4,177 |
| Organ & Music | 659 | - | 659 | 65 |
| Interest Paid | - | - | - | - |
| Mission Donation to third Parties | - | - | - | - |
| Youth Expenses | 607 | - | 607 | 938 |
| Other expenses | 5,585 | 1,268 | 6,853 | 6,161 |
| | <u>108,092</u> | <u>10,806</u> | <u>118,898</u> | <u>128,497</u> |
| Governance Costs | | | | |
| Independent Examiner's Fee | - | - | - | - |
| Other Payments | | | | |
| Investments purchased | - | - | - | - |
| Total Payments | <u><u>108,149</u></u> | <u><u>10,806</u></u> | <u><u>118,955</u></u> | <u><u>128,497</u></u> |

Trustees' Annual Report
Year ended 31 December 2023

Notes forming part of the financial statements

6 Staff costs and numbers

| | 2023 | 2022 |
|---------------------------|----------------------|----------------------|
| Salaries and wages | 33,818 | 38,478 |
| Employer Pension costs | 99 | 84 |
| Social security costs | - | - |
| Total Salary Costs | <u><u>33,917</u></u> | <u><u>38,562</u></u> |

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

| | 2023 Number | 2022 Number |
|------------------------------------|-----------------------|-----------------------|
| Pastoral support | 1 | 1 |
| Administration | 1 | 1 |
| Music staff | 1 | 1 |
| Family & Youth workers | 1 | 2 |
| Premises maintenance | 2 | 2 |
| Average number of employees | <u><u>6</u></u> | <u><u>7</u></u> |

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund.

Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minister with the maximum stipend amounts to £37,032.

7 Trustee Remuneration and related Party transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £4,066 (2022 £5,718).

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

| | 2023 £ | |
|---------------|------------------|-----------------------------------|
| Robert Burgon | 3,000 | For services as a Church Organist |
| Bob Kane | 9,538 | 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 2023

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

| | | | 2023 | 2022 |
|--|-------------|-------------|-----------------------|-----------------------|
| | | | £ | £ |
| Investments at cost | | | 134,965 | 134,965 |
| Market Value by Fund | 2023 | 2022 | 2023 | 2022 |
| | Units | Units | £ | £ |
| <u>General Fund</u> | | | | |
| Church of Scotland Investors Trust - Income Fund | 526 | 526 | 5,765 | 5,555 |
| Church of Scotland Investors Trust - Growth Fund | 27,074 | 27,074 | <u>157,841</u> | <u>146,200</u> |
| | | | 163,606 | 151,755 |
| <u>Restricted Fund</u> | | | | |
| William Wright Memorial Fund | | | | |
| Church of Scotland Investors Trust - Income Fund | 942 | 942 | <u>10,324</u> | <u>9,947</u> |
| | | | <u>173,930</u> | <u>161,702</u> |
| | | | 2023 | 2022 |
| | | | £ | £ |
| <u>Investment Movement During the Year</u> | | | | |
| Market value at 1 January | | | 161,702 | 181,847 |
| Purchase/(Sale) of Investments | | | - | - |
| Realised gain / (loss) on investments | | | - | - |
| Unrealised gain / (loss) on investments | | | <u>12,228</u> | <u>(20,145)</u> |
| Market value at 31 December | | | <u>173,930</u> | <u>161,702</u> |

**Trustees' Annual Report
Year ended 31 December 2023**

Notes forming part of the financial statements

10 Movements in Funds

| | At 1 January 2023 £ | Incoming Resources £ | Outgoing Resources £ | At 31 December 2023 £ | Transfers £ |
|------------------------------|---------------------------|----------------------------|----------------------------|-----------------------------|-----------------|
| Unrestricted funds | | | | | |
| Guild - TAG (Designated) | 808 | 1,720 | (1,562) | 866 | (100) |
| Fabric Fund (Designated) | 33,289 | 263 | - | 33,552 | - |
| Breakfast Club | 500 | 150 | (650) | - | - |
| Holiday Club | 311 | 750 | (783) | 278 | - |
| Little Nippers | 904 | 375 | (523) | 756 | - |
| Regal | 419 | 14 | (433) | - | - |
| Miscellaneous Activities | 1,186 | - | - | 322 | (864) |
| General Fund | (6,672) * | 104,145 | (104,198) | (10,210) * | (3,485) |
| | <u>30,745</u> | <u>107,417</u> | <u>(108,149)</u> | <u>25,564</u> | <u>(4,449)</u> |
| Restricted funds | | | | | |
| Benevolent Fund | 1,605 | 300 | (1,200) | 705 | - |
| Flower Fund | 1,391 | 77 | (70) | 1,398 | - |
| Good Samaritan Fund | - | 5,087 | (9,536) | - | 4,449 |
| Kalimpong Fund | 3,136 | - | - | 3,136 | - |
| William Wright Memorial Fund | 8,889 * | 471 | - | 9,360 * | - |
| | <u>15,021</u> | <u>5,935</u> | <u>(10,806)</u> | <u>14,599</u> | <u>4,449</u> |
| Total funds | <u>45,766</u> | <u>113,352</u> | <u>(118,955)</u> | <u>40,163</u> | <u>-</u> |

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

Purpose of Designated Funds

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

The purpose of the Fabric Fund is to provide funds for the future maintenance of the church. These funds originated from the difference between the sale and purchase prices of the old and new manse.

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

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

Purpose of Restricted Funds

The restricted funds represent monies which have been gifted for a specific purpose and not for the general administration of the church:

The purpose of the Benevolent Fund is to provide one-off payments to people in the parish in severe financial need this being at the discretion of the minister.

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 2023

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 2023.

13 Expenditure Commitments

There were no further expenditure commitments as at the 31st December 2023.

14 Exceptional Payments

There were no exceptional payments during the year.

Trustees' Annual Report
Year ended 31 December 2023

| 15 | Collections for Third Parties | 2023 | 2022 |
|----|---|--------------|--------------|
| | (Not included in the above accounts) | £ | £ |
| | <i>Coronation Teas</i> | | |
| | East Lothian Food | 538 | - |
| | Christian Aid | 538 | - |
| | <i>Shoebox Appeal</i> | | |
| | Blythswood Trust * | 195 | 275 |
| | <i>Christmas Offerings</i> | | |
| | British Red Cross | 718 | - |
| | East Lothian Foodbank | 718 | 80 |
| | Kids Love Clothes | - | 912 |
| | <i>Harvest Thanksgiving</i> | | |
| | Mary's Meals | 1,172 | - |
| | Mary's Meals – Personal Cheques with Gift-aid forms | 879 | |
| | <i>Breakfast Club</i> | | |
| | Bethany Christian Trust | 650 | |
| | <i>Remembrance Service</i> | | |
| | Poppy Scotland | 67 | 454 |
| | <i>Cherished Clothing Exhibition</i> | | |
| | Tea Pot Trust | - | 1,572 |
| | <i>Specific Collection</i> | | |
| | DEC Ukraine | - | 162 |
| | | 5,475 | 3,455 |

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 February a total of £802.50 was donated to the Shelter Box Appeal organised by the North Berwick Rotary.

In May of 2023 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid, the total amount collected by this team was over £4,450.

As part of the Lent Appeal 187.8 Kg of food and other products including £25 in cash was delivered to the East Lothian Foodbank in Tranent.

*In October/November 2023 124 shoeboxes were collected and given to The Blythswood Trust for onward transmission to Eastern Europe. An additional £195 was also included to assist in transit costs.