

**The Church of
Scotland**



**ABBEY
CHURCH
NORTH
BERWICK**

**TRUSTEES REPORT AND
ACCOUNTS**

**FOR THE YEAR ENDING
31 DECEMBER 2018**

**Congregation No:
030224**

**Scottish Charity No:
SC004761**



Trustees' Annual Report Year ended 31 December 2018

The Trustees present the annual report and accounts for Abbey Church.

Reference and Administrative Information

Charity Name: Abbey Church, North Berwick (Church of Scotland)
Charity Registration Number: SC 004761
Congregation Reference No: 030224
Contact Address: c/o Mr S A Ainslie
Abbey Church
Church Road
North Berwick
EH39 4AD

Trustees

Richard Bell Milne Brodie (retired January 2018) Margaret Burgon Robert Burgon Sheila Burgon Andrew Cobb Janice Cobb Stuart Cowan Sheena Cowan Elma Danks Rev Dr David Graham (Minister) Mary Graham (ordained Oct 2019) 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 (ordained Oct 2019) Sally Penman Linda Scott Caitriana Spencer Phil Spencer Yolanda Strachan Rev David Torrance Ruth Torrance (admitted Oct 2019) Sadie Young
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Principal Office-bearers

Minister: Session Clerk: Church Treasurer Property and Fabric Convener	Rev Dr David Graham Sally Penman 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 2018

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

Organisational Structure

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

Objectives

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

Activities, Achievements and Performance

Introduction from the Minister, Rev Dr David Graham

It is a pleasure to present this year's Annual Report on behalf of the Trustees of Abbey Church. Reflecting on last year's report, there is so much we have to be grateful about and thank God for. The new building work has been completed and has much improved our facilities. As part of the Year of Young People, the Kirk Session held an open discussion evening, to work through the Church of Scotland's Children and Young People Healthcheck. As a result of this, we decided to employ two part time workers to extend our work with families and young people. This has resulted in various new initiatives which you will read more about later in the report. Some of this is early days, so watch this space, and please support all of our activities with your presence, and your prayers. Our mission as a congregation could not be undertaken without the help of many volunteers from the church, and we are grateful for all those who give their time and talents to support these as well as many other ongoing activities. Some of these are not 'centre-stage' things, but are essential to keep the wheels moving. There are too many to mention here, but without them, Abbey would not be the open and welcoming place it is. We held a service of thanksgiving in August to mark the fact that people have been worshipping in our church building for 150 years.

Your generosity as a congregation is humbling, including the many opportunities throughout the year to help good causes beyond our own congregation and parish. Our overseas links also continue to be supported, including our twinning with the church in Kalimpong.

In these days of dwindling numbers, ministers are spread thinly in their work within and beyond their own parish. This year I continue to be Interim Moderator for another congregation in vacancy. Although it sometimes means being away on other church business, it is yet another way we can support our fellow congregations.

The shape of the Kirk is changing. Change can be uncomfortable, but the Lord calls us to move forward together. May God bless us as a congregation in the coming year as He has in the past 150.

Kirk Session Meetings

During the year there were seven meetings of the Kirk Session, including a presentation from the Presbytery Forward Planning Group followed by discussion, and a meeting focused on our engagement with young people. We also had an afternoon conference to consider our current position measured against indicators of a healthy church, as a starting point for creating a vision for the next three years. The Kirk Session Committees met in between these dates and made reports to the Kirk Session when key points were discussed and agreed. The Kirk Session also met to hear any objections (there were none) before the ordination/admission of three new elders. Any member of the congregation is welcome to attend meetings of the Kirk Session or its Committees.

Eldership

At the end of the year the Kirk Session consisted of 31 elders and the Minister. During the year, Milne Brodie decided to retire from the Kirk Session and we thank him for all he has contributed to the leadership of the congregation, particularly in publicity matters. Two new elders were ordained to the eldership: Mary Graham and Gregor Penman and one ordained elder admitted to Abbey Kirk Session: Ruth Torrance.

Membership

As at 1 January 2018 the number of members on the roll stood at 257. During the year 12 members died and 2 moved away. One new member joined the church. Up until this year, we had been maintaining a Supplementary Roll, which at the beginning of the year had 33 members. The Kirk Session decided that the historical reasons for the Supplementary Roll were no longer relevant to us and we decided to contact each person on the Supplementary Roll to ask whether they would like to be added to the Main Roll, or whether they would like to be removed from the Roll. As a result of this, 11 people were added to the Main Roll of members and we no longer operate a Supplementary Roll. The membership at the end of the year was 255. There were 40 children and young people under the age of 17 involved in the life of the congregation, including those attending the monthly Dynamic Kirk and Rise events.

Trustees' Annual Report

Year ended 31 December 2018

Worship

Communion services were held during March, June, September and December. Members of the congregation and young people 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.

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". As a finale to the Fringe by the Sea, we hosted the Heart and Soul Swing Band, made up of Church of Scotland ministers, family and friends, for a jazz-inspired evening service. Our annual evening service in December, "Remembering Loved Ones", for those who had been bereaved, was well attended and much appreciated.

For much of the year we were without the services of our organist, Robert Burgon, who was based in London with his wife Sheila for his year as Master of the Worshipful Company of Plumbers. While he was away, we used a digital hymnary to accompany our hymns. With the choir leading the singing and fantastic support from the audio-visual team, we soon got used to the new sound. It had some limitations and we are very glad that Robert is now back with us, but we had the security of knowing that we would not need to look for an organist every week. In the future, the unit can be used in different settings, such as for Guild meetings or Care Home services, and we could also make it available for other churches to use, in the absence of an organist.

Nurture

Christian Adult Education

There is a House Group which meets every fortnight. This year they have used two sets of materials: "Understanding our faith", one of the Church of Scotland's "Learn" series of publications; the format was seven topics: Knowing God, God the Creator, God the Saviour, God the Spirit, the Christian Church, the Christian Life and the Heavenly Things. Also "The one about " from the London Institute for Contemporary Christianity ": eight stories about God in our everyday lives, some of which the Minister used in Sunday worship.

Families and Young People

Following on from our discussions on how well we engage with young people, the Kirk Session decided to use some of our invested funds to extend our work with, and outreach to, families with young children by employing two part time workers: a Families Worker and a Young People's Worker. Since July, this has resulted in various new initiatives. All have involved volunteers from the church and we are grateful to all who have helped.

Lunchtime singing club at Law Primary School – Around 12 children attended each week and finished with performances at the Scottish Seabird Centre and North Berwick Day Centre. An after-school singing club will start at the church in the new year.

Bubblegum and Fluff – An event at the primary school for over 100 Primary 5 pupils to help explain the true meaning of Christmas as part of their RME topic. Feedback was very positive from children and teachers.

Science and Religion - An event with over 100 Primary 7 pupils to talk about science and religion as part of an RME topic.

Parents' Room - Coordination of a cross-church initiative to provide hospitality for a Parents' Room at the primary school. Up to 10 families are using this room regularly as a warm space to wait between school and nursery pick-ups and very much appreciate the facility. It is an opportunity for chatting with parents and publicizing church events.

Trustees' Annual Report

Year ended 31 December 2018

Dynamic Kirk – A monthly Sunday afternoon family event with games, crafts, bible story and a meal. We have had three Dynamic Kirks now. Everyone who has come along has really enjoyed it. At the last Dynamic Kirk in November we had 13 families there – three of which were new to the church. Over the three sessions 12 families came along that don't normally attend church. Three of these were from the Gospel Choir, five were from Little Nippers and the rest from word of mouth.

Gospel Choir – This has been very popular and over 80 adults, including some church members and others from the wider community, have been attending regularly. There were two sell-out concerts in December, raising money for local charities.

These new projects extend the work already happening with the Super Sunday Club, Rise and Little Nippers.

Super Sunday Club - We have an average of 10 children attending each week. There are 13 children who come regularly, and 6 under 3's who regularly use the creche. The ages of the children in SSC range from age 4 – 14.

Each week we start off with juice and biscuits and a chat around the table catching up on what the children have been up to throughout the week. This is followed by the "Sweetie Prayer", story, prayer, singing, then games (to fit in with the story of the week).

We recently purchased a few new books called Mosaic. It's a relatively new series which gives new ideas of a programme to follow for Sunday Schools which like ours have a big age range but aren't huge in numbers. The plan is to get some new ideas to give Super Sunday Club some fresh energy.

Rise – This social group for teenagers has gone up in numbers slightly in the last 6 months and we now have 3 boys who come along. We have 17 teens altogether who attend, on average at each meeting there are about 12. It is held once a month on a Saturday evening.

Little Nippers - Our toddler group Little Nippers is growing from strength to strength. On average we have around 20 adults and 22 children coming along each week. It is getting a good reputation around North Berwick as being a very friendly toddler group which is always what we have aimed for. There is a nice mixture of mums, dads, grandparents and nannies who come along and have a great time each week. We have been sorting out and adding to the toy collection, so we are keeping things fresh and exciting for the children that come along. The new Meeting Room/Creche is used as a "baby room" for those who need to sleep!

Ministry Support: Pastoral Assistant and the Good Samaritan Fund

The pastoral work in Abbey is shared between the ministry team, the pastoral visiting team and the district elders.

Some elders use e-mail or telephone to keep in touch with their members. This relationship enables them to highlight any pastoral needs. The Pastoral visiting team supports the eldership by offering additional visits and sometimes practical support to members, as well as helping with the weekly distribution of church flowers.

Pastoral care is an important part of our parish ministry, bringing the love of God and the care of His church to all the different situations where people need support, particularly through incapacity, illness and bereavement. In a semi-rural parish such as ours, this involves many hours' travel to hospitals and funerals. In recognition of the heavy workload, Abbey linked with Dirleton share the cost of a Pastoral Assistant. Bob Kane continues his service in this post, bringing his wide experience in pastoral matters to assist the Minister in all aspects of home visits, hospital visits, bereavement and funerals. In the case of Abbey, the costs of this post are met by the Good Samaritan Fund (a restricted fund as set out in the accounts). This is supported by a small number of members and special fundraising events during the year.

Trustees' Annual Report

Year ended 31 December 2018

Regal

2018 has been another record-breaking year – the sum of £690.01 was donated by people attending our meetings during the winter months; all this money goes to charity. The following paragraphs indicate the variety of talks given by our speakers.

January tends to be a cold and dreary month; however, it is the time of year to look forward to summer and outdoor pursuits. Ailsa Fortune published a book "Par for the Ladies". This book tells the extraordinary story of women who golfed at North Berwick and how they helped to create this fashionable town that had golf at its centre. Ailsa gave us a most interesting and amusing talk on golf and its impact on North Berwick.

Local photographer, Ian Goodall, published a book of old North Berwick postcards. In February Ian gave a talk "From North Berwick with Love". Ian showed us photographs of North Berwick; some of which went back to the beginning of the twentieth century. Many of the older photographs brought back memories to the retired people in the audience.

Spring comes around in March and it seemed very appropriate for Stan da Prato to speak to us on "Biblical Plants and Award Winning Pallets". Every year Stan provides Abbey Church with a most colourful pallet that sits outside the church's front door. Stan explained the thought and work that went into the creation of these pallets and he admitted a considerable amount of time was spent on each one. First comes the theme and then there is the coordination of the different plants within that theme. It was a most interesting talk and gave us many ideas for our own gardens.

For our summer outing we had a guided tour round the Scottish Parliament by our local MSP, Mr Iain Gray. Iain was a font of knowledge and was able to explain the many intricacies of the Scottish Parliament. After lunch we had the opportunity to enter the chamber and listen to MSPs' questions to ministers.

As 2018 was the Centenary of the RAF it seemed appropriate to make reference to the RAF and the impact of the Second World War on East Lothian. Consequently in October Ian Aitken gave a talk "The RAF Centenary and East Lothian at war". He emphasised that we were very fortunate in the UK that foreign forces did not invade us. Much of the credit for this belongs to the RAF.

In November David McAdam reminded us of past summers in North Berwick. Over the years a friend of David has amassed a wonderful collection of Reginald Phillimore's picture postcards that show scenes of North Berwick and the surrounding areas. Originally Reginald had been a teacher in Lancashire and was bequeathed the house at 7 Melbourne Place, North Berwick; it was Reginald's stay in North Berwick that started his interest in picture postcards of the North Berwick area.

Christmas is a time of celebration and this year we had a ceilidh of singing with authentic Gaelic singers, Alistair, Jane and Fiona McNeil. They sang some wonderful Gaelic songs and were accompanied by Martin Wilson on the keyboard. In addition, the McNeils presented some amusing anecdotes of life in the western isles.

After each meeting, ladies of the congregation prepare and serve a soup and sandwich lunch. Thank you to all the ladies who made the soup and prepared a variety of different fillings for the sandwiches – the cakes were also delicious. These ladies generously donate both their time and all the food. After lunch a plate is passed round for donations and during the year we collected £690.01 - a record. It was agreed that a donation of £200 should be given to each of North Berwick Day Centre, Leuchie House and Help for Heroes together with a donation to Abbey Church for the use of the hall and kitchen.

Guild

Abbey Guild has had another successful year with a total of 38 members. Our syllabus has been very varied with many interesting speakers and visitors. Meetings have been well attended. We have

Trustees' Annual Report Year ended 31 December 2018

started a new strategy for the next three years – One Journey Many Roads and this year's theme is Seeking the Way.

In June we had a summer outing to Greenlaw, where we were entertained by the last working theatre organ, which came from the Playhouse Theatre in Edinburgh. We were given afternoon tea and lovely music with a singalong. In October, Abbey Guild celebrated its 75th anniversary and after the dedication service we had a soup and pudding lunch which raised £365 for the Guild projects. At the service several Long Service Awards were given out. We held a coffee morning in November and raised £360 for the projects. The Super Sunday club held a Bake Off which was judged by Linda Scott and they raised £25 for CHAS. An enjoyable Christmas lunch was held at the Glen Golf Club.

As we approach the Annual General Meeting in March, we are looking for more committee members and will be encouraging more people to join the Guild.

Outreach and Community Links

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

The Welcome Pack about the church continues to be distributed to all the new homes in our parish, as they become occupied. We have several families from the new housing coming to Little Nippers and Dynamic Kirk, and the Gospel Choir has attracted people new to North Berwick.

The church website is an important way to keep members and the community informed about who we are and what we do. It includes an increasing amount of useful information, as well as prayers, bible verses and a gallery of photographs of church events.

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

For 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.

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. We are working with North Berwick in Bloom to install a water butt to use rainwater from the church roof to help with watering the many flower displays around the High Street.

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.

Abbey's halls are used throughout the week by adults and children in dancing classes, music 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 and Sustaining North Berwick, have used our facilities for awareness-raising, fundraising events and community meetings. Our flexible seating and easy access makes us a popular venue for concerts, including Fringe by the Sea, the Lammermuir Festival and fund-raising events for local causes. A series of midday concerts was organised during August by Pat Coxhead, a friend of the congregation, raising £1,550 for the charity Jessie's Fund.

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", the Fringe by the Sea jazz service, and the service for the recently bereaved.

Trustees' Annual Report Year ended 31 December 2018

At the Community Council's popular "Switching on of the Christmas Lights" occasion in December, the church was the venue for hundreds of parents and children coming in for refreshments and the opening of Santa's presents.

We have supported the East Lothian Foodbank throughout the year by collecting parcels of foodstuffs for the distribution centre, providing financial support and, together with the Rotary Club of North Berwick, supporting the rota of people over the weekends of Tesco Foodbank collections.

Ecumenical Activities

On a number of occasions, we joined with other local churches in North Berwick and surrounding areas to worship, enjoy fellowship, celebrate and pray, including joint Holy Week Services, Christian Aid Week events, World Day of Prayer and a joint service for the Week of Prayer for Christian Unity. The North Berwick & District Association of Churches meets quarterly to raise the profile of our churches and engage with the community; discussing matters of local and national interest, and organising a variety of events, including joint services and the NB&DAC Community Award.

World Church

The World church activities covered a wide range of projects all aimed at demonstrating our concern for the world-wide Church. Some were based in wider community whilst others supported activities thousands of miles away.

At home we supported Bethany Christian Trust and provided food and warm clothing at different Church locations throughout the winter period. We have a very loyal and committed team who cook dinners at least four times at different locations during the winter months. They are surely fulfilling the instruction to feed the hungry as set out in Matthew 25.

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

We took an active role in the work of the local Christian Aid committee, during Christian Aid week as well as through other projects such as the monthly quiz. Over £9,000 was raised during the year. In the absence of a new Chairperson, the Committee is considering changing its format for next year, with individual congregations being responsible for their own events, but with joint publicity for events in the area.

Fairtrade is an ongoing project and we have displayed and sold Fairtrade products on the first Sunday of the month with sales of £810.

We maintain links with our twinned church, Macfarlane Memorial, in Kalimpong. An anonymous gift of music equipment was delivered and further projects are being considered.

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

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.

Trustees' Annual Report Year ended 31 December 2018

We now have recycling bins in the kitchen to make it easier for all hall users to separate waste for recycling.

Resources

We are glad to have the services of our new caretakers/cleaners, who were appointed in January 2018 and go out of their way to make sure that our buildings are always clean, maintained and ready for use. Our Administrator has now completed over a full year in the office, working jointly for Abbey and Dirleton Kirk, and we are fortunate to have her competent friendly services as the "face" of the church when dealing with the public for hall bookings, as well as all the other church-related tasks in her remit.

Church Manse

During the year routine maintenance was carried out both in the manse and the manse garden, including replacement of a fridge/freezer and washing machine.

Church Maintenance

The refurbishment of the large hall and addition of a new small meeting room was completed this year. The Large Hall now has more useable space for church and external use, and an integral audio-visual system. The Meeting Room is used as a creche on Sunday mornings, as a "baby room" at Little Nippers and Dynamic Kirk, and for church meetings. During this year, there have been many other improvements to our facilities including alterations to the heating system in the Small Hall, new shelving for the flower team, a "spring clean" of the many storage areas in the church and halls, a new fridge freezer for the kitchen, replacement of the boilers and replacement of the photocopier/printer. A new path has been laid around the eastern side of the church to allow external access to the new Meeting Room. Routine work has continued on the items identified in the condition survey carried out on behalf of the Church of Scotland two years ago.

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 £1,500 was expended from this fund.

Fabric Fund

The Fabric Fund was set up to provide funds for the future maintenance of the Church.

Flower Fund

The Flower team provide fresh flowers arrangements in the Church sanctuary each week and on request for funerals and other special occasions. The flowers are then distributed by the team to the sick and elderly in the congregation, providing extra pastoral care to Abbey church members. Although the costs of flowers are covered by donations, the Flower team are in need of new members to provide displays to continue to enhance worship each week.

Kalimpong (North East India) Fund

The Kalimpong Fund was set up to "give assistance to the work of the MacFarlane Memorial Church, Kalimpong both in the church and among the poorer members of the congregation".

**Trustees' Annual Report
Year ended 31 December 2018**

Gospel Choir

The Gospel Choir is a new venture. The fund has been set up to cover any expenses that may arise in its running.

Dynamic Church

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

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 2018

Financial Review

General Fund

The principal source of income is offerings made by Church members and adherents. These take broadly three forms. A collection is taken at our Sunday services; this collection is in cash ("open plate") and weekly offering envelopes and by standing orders paid directly into Abbey's bank. Members may register to have their offerings gift aided. There are two principal ways this is done, either by weekly envelope, or by regular standing order.

Legacies

During the year the Abbey received two legacies totalling £11,000. These legacies were from Mrs Isabelle Walker £1,000 and Miss Gladys Adams £10,000.

Investments

As at the 31 December the Abbey's investments are invested in Church of Scotland funds. The values fell from £157,359 (all funds) to £151,742, 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 £72,695 plus investments valued at £139,495 making a total of £212,190. Of this, £1,570 was held for the Guild, £43,377 for the Fabric Fund, £243 for the Gospel Choir and £76 for Dynamic Kirk. Consequently the true reserve is the remaining balance of £166,924 which represents about 9 months' expenditure.

The Church also held investments valued at £12,247 for two restricted funds, which can only be used for the purposes specified in Note 10.

**Trustees' Annual Report
Year ended 31 December 2018**

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

25 February 2019

**Trustees' Annual Report
Year ended 31 December 2018**

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 2018 which are set out on pages 14 to 23.

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.

27th February 2019

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

Trustees' Annual Report
Year ended 31 December 2018

	Note	Unrestricted Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
<u>Receipts</u>					
Voluntary income	1	97,691	6,229	103,920	128,671
Activities for generating funds	2	15,048	-	15,048	14,032
Investment income	3	5,343	522	5,865	5,988
Other receipts	4	8,351	1,380	9,731	8,623
<u>Total receipts</u>		<u>126,433</u>	<u>8,131</u>	<u>134,564</u>	<u>157,314</u>
<u>Payments</u>					
Costs of generating voluntary income	5	118	-	118	145
Investment management costs		-	-	-	-
Charitable activities	5	206,329	9,333	215,662	144,039
Governance costs	5	-	-	-	-
Other payments		-	-	-	-
<u>Total Payments</u>		<u>206,447</u>	<u>9,333</u>	<u>215,780</u>	<u>144,184</u>
Excess of Payments over Receipts before transfers		(80,014)	(1,202)	(81,216)	-
Excess of Receipts over Payments before transfers		-	-	-	13,130
Transfers between funds		(300)	300	-	-
Excess of Payments over Receipts		<u>(80,314)</u>	<u>(902)</u>	<u>(81,216)</u>	
Excess of Receipts over Payments					<u>13,130</u>

**Trustees' Annual Report
Year ended 31 December 2018**

		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Statement of Funds					
Balances as at 1 January	10	153,009	17,955	170,964	157,834
Movement in the Year					
Excess of Payments over Receipts		(80,314)	(902)	(81,216)	-
Excess of Receipts over Payments		-	-	-	13,130
Balances as at 31 December	10	<u>72,695</u>	<u>17,053</u>	<u>89,748</u>	<u>170,964</u>

Statement of Bank and Deposit Balances

Bank balances as at 31 December 2018

Balance with the Bank of Scotland	17,235	28,389
Balance with the Church of Scotland	71,182	141,182
Balance with the Skipton Building Society	1,324	1,393
Cash	7	-

Total Bank and Deposit Balances

<u>89,748</u>	<u>170,964</u>
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Other Assets and Liabilities:

The Abbey Church owns investments

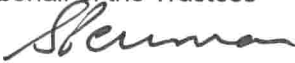
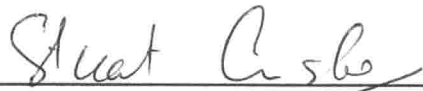
Market value (see note 9) (Cost £135,970; 2017 - £135,970)	<u>139,495</u>	<u>12,247</u>	<u>151,742</u>	<u>157,359</u>
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The Abbey church owns the church buildings and manse (see note 8).

There were no significant liabilities.

The accounts were approved by the Kirk Session on the 4 February 2019.

For and on behalf of the Trustees

	Sally Penman	Session Clerk
	Stuart Ainslie	Treasurer

The notes on pages 16 to 23 form part of these accounts

Trustees' Annual Report Year ended 31 December 2018

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 2018

Notes forming part of the financial statements

Receipts	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
1 Voluntary income				
Offerings	67,216	3,825	71,041	74,713
Tax recovered on Gift Aid	15,003	2,036	17,039	17,561
Legacies	11,000	-	11,000	26,121
Other	4,472	368	4,840	10,276
	<u>97,691</u>	<u>6,229</u>	<u>103,920</u>	<u>128,671</u>
2 Activities for Generating Funds				
Use of Premises	15,048	-	15,048	14,032
	<u>15,048</u>	<u>-</u>	<u>15,048</u>	<u>14,032</u>
3 Investment income				
Deposit interest	-	-	-	-
Dividends received	4,865	512	5,377	5,329
Endowment income	-	-	-	-
Bank interest	478	10	488	659
Profit on sale of income Funds	-	-	-	-
	<u>5,343</u>	<u>522</u>	<u>5,865</u>	<u>5,988</u>
4 Other Receipts				
Weddings and Funerals	100	1,380	1,480	2,595
Dirleton Kirk	6,000	-	6,000	6,000
Gospel Choir and Dynamic Kirk	2,248	-	2,248	-
Other	3	-	3	28
	<u>8,351</u>	<u>1,380</u>	<u>9,731</u>	<u>8,623</u>
Total Receipts	<u><u>126,433</u></u>	<u><u>8,131</u></u>	<u><u>134,564</u></u>	<u><u>157,314</u></u>

Trustees' Annual Report
Year ended 31 December 2018

Notes forming part of the financial statements

5 Payments	Unrestricted	Restricted	Total	Total
	Funds	Funds	2018	2017
	2018	2018	2018	2017
	£	£	£	£
Costs of Generating Funds				
Offering Envelopes	118	-	118	145
	<u>118</u>	<u>-</u>	<u>118</u>	<u>145</u>
Investment Management Costs	-	-	-	-
Charitable Activities				
Ministries & Mission Allocation	54,543	-	54,543	52,923
Presbytery Contribution	675	-	675	636
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	5,732	-	5,732	6,509
Pastoral Assistance	-	7,695	7,695	7,470
Pulpit Supply/visiting speakers	988	-	988	777
Other salary costs	23,476	-	23,476	17,916
Manse Expenses	5,360	-	5,360	4,898
Church cleaning, equipment and repair	4,483	-	4,483	6,958
Church heat, light, water and insurance	10,655	-	10,655	9,118
Seminar Room	88,059	-	88,059	18,086
Church Office Expenses	4,096	-	4,096	4,871
Organ & Music	292	-	292	285
Interest Paid	-	-	-	-
Mission Donation to third Parties	1,420	1,500	2,920	11,314
Gospel Choir and Dynamic Kirk	1,729	-	1,729	-
Youth Expenses	2,559	-	2,559	-
Other expenses	2,262	138	2,400	2,278
	<u>206,329</u>	<u>9,333</u>	<u>215,662</u>	<u>144,039</u>
Governance Costs				
Independent Examiner's Fee	-	-	-	-
Other Payments				
Investments purchased	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments	<u>206,447</u>	<u>9,333</u>	<u>215,780</u>	<u>144,184</u>

Trustees' Annual Report
Year ended 31 December 2018

Notes forming part of the financial statements

6 Staff costs and numbers

	2018	2017
Salaries and wages	31,171	25,386
Social security costs	-	-
Total	<u>31,171</u>	<u>25,386</u>

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

	2018 Number	2017 Number
Pastoral support	1	1
Administration	1	1
Music staff	1	1
Family & Youth workers	2	-
Premises maintenance	2	2
Average number of employees	<u>7</u>	<u>5</u>

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

Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service.

For the year under review the minimum stipend was £27,044 and the maximum stipend (in fifth and subsequent years) £33,234.

7 Trustee Remuneration and related Party transactions

During the year two Trustees received reimbursement of expenses incurred, the total being £4,388 (2017 £5,633).

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

	2018 £	
Robert Burgon	650	For services as a Church Organist
Jim Hawthorn	1,483	For Church Officer duties
Bob Kane	7,695	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 2018

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

		2018	2017
		£	£
Investments at cost		135,970	135,970
 Market Value by Fund			
	2018	2017	
	Units	Units	
		£	£
<u>General Fund</u>			
Church of Scotland Investors Trust - Income Fund	526	526	6,291
Church of Scotland Investors Trust - Growth Fund	27,074	27,074	133,204
Total General Fund		<u>139,495</u>	<u>144,620</u>
 <u>The Good Samaritan Fund</u>			
Church of Scotland Investors Trust - Income Fund	82	82	981
<u>William Wright Memorial Fund</u>			
Church of Scotland Investors Trust - Income Fund	942	942	11,266
Total restricted Funds		<u>12,247</u>	<u>12,739</u>
		<u>151,742</u>	<u>157,359</u>
 Investment Movement During Year			
		£	£
Market value at 1 January		157,359	147,031
Purchases during year		-	-
Realised gains on sales		-	-
Unrealised gain (loss) on investments		<u>(5,617)</u>	<u>10,328</u>
Market value at 31 December		<u>151,742</u>	<u>157,359</u>

Trustees' Annual Report
Year ended 31 December 2018

Notes forming part of the financial statements

10 Movements in Funds

	At 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2018 £
Unrestricted funds					
Guild (Designated)	2,248	2,398	(2,576)	(500)	1,570
Fabric Fund (Designated)	43,114	263	-	-	43,377
Gospel Choir (Designated)	-	2,010	(1,567)	(200)	243
Dynamic Kirk (Designated)	-	238	(162)	-	76
General Fund	107,647 *	121,524	(202,142)	400	27,429
	<u>153,009</u>	<u>126,433</u>	<u>(206,447)</u>	<u>(300)</u>	<u>72,695</u>
Restricted funds					
Benevolent Fund	454	1,380	(1,500)	-	334
Flower Fund	1,392	44	(113)	-	1,323
Good Samaritan Fund	5,498 *	6,236	(7,695)	300	4,339
Kalimpong Fund	2,624	-	-	-	2,624
William Wright Memorial Fund	7,987 *	471	(25)	-	8,433
	<u>17,955</u>	<u>8,131</u>	<u>(9,333)</u>	<u>300</u>	<u>17,053</u>
Total funds	<u>170,964</u>	<u>134,564</u>	<u>(215,780)</u>	<u>-</u>	<u>89,748</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 has been 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 2018

Notes forming part of the financial statements

11 Post Balance Sheet Events

There were no significant post Balance Sheet events

12 Commitments

In December 2017 work started on building a Seminar Room and the refurbishment of the Large Hall. This project was brought into use in 2018. A further £2,000 is due to be paid in 2019 to complete these works.

13 Expenditure Commitments

There were no further expenditure commitments as at the 31st December 2018.

14 Exceptional Payments

During the year £88,059 was spent on the project to build a new Seminar Room and refurbish the Large Hall.

Trustees' Annual Report
Year ended 31 December 2018

15 Collections for Third Parties
(Not included in the above accounts)

	2018	2017
Air Cadets	150	110
Alzheimers Scotland	223	0
Bethany	290	0
Big Sleep Out	-	818
Christian Aid	-	250
Compassion UK	-	1,712
Crossreach	-	570
East Lothian Food Bank	-	404
Help for Heroes	200	-
International Justice	536	-
JTS	1,042	-
Jessies Fund	1,550	-
Leuchie House	200	-
Love Oliver	250	-
Mary's Meals	-	210
Mission to Seafarers	-	110
North Berwick - Day Centre	450	404
North Berwick - Brownies	250	-
Poppy Scotland	155	433
Reon's Fund	900	-
RNLI	170	110
Rock Trust	536	-
Sailors Society	150	-
Social Bite	901	-
Stepping Out	-	404
Tear Fund	-	1,279
	<u>7,953</u>	<u>6,814</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 2018 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid, the total amount collected by this team was over £9,000.