

**The Church of  
Scotland**



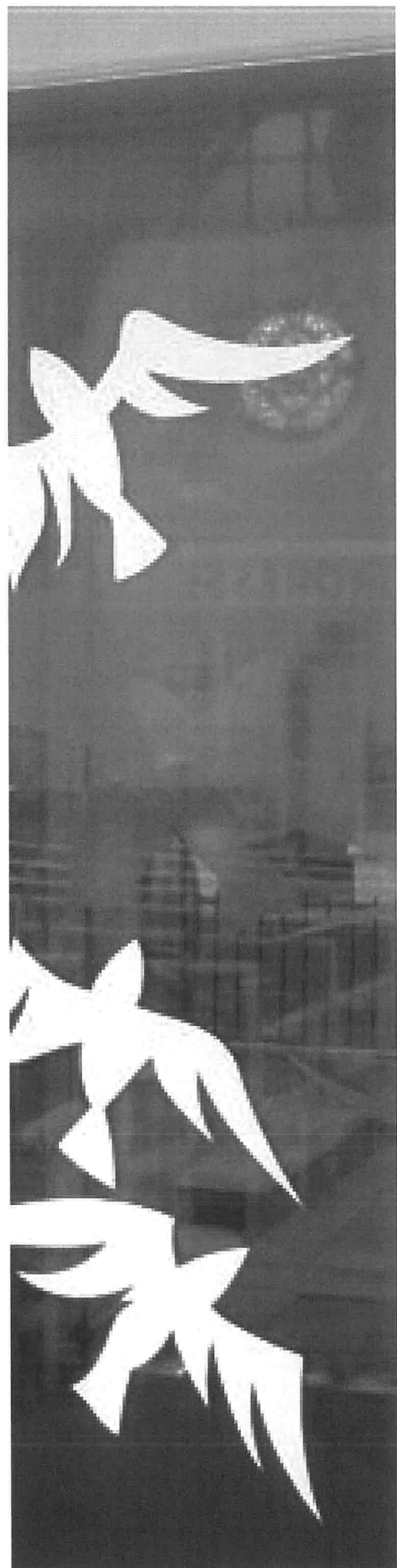
**ABBEY  
CHURCH  
NORTH  
BERWICK**

**TRUSTEES REPORT AND  
ACCOUNTS**

**FOR THE YEAR ENDING  
31 DECEMBER 2021**

**Congregation No:  
030224**

**Scottish Charity No:  
SC004761**





## Trustees' Annual Report Year ended 31 December 2021

The Trustees present the annual report and accounts for Abbey Church for the year ending 31 December 2021.

### 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 Jim Hawthorn- died 31 March 2021 Ronald Ironside Bob Kane Sarah Kerr Dorothy Kirkpatrick	Rose Leslie William Leslie Ray Lesso John Lunn David McAdam- died 16 July 2021 Bill McClure Gregor Penman Sally Penman Linda Scott Caitriana Spencer Phil Spencer Yolanda Strachan Rev David Torrance Ruth Torrance Sadie Young
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### Principal Office-bearers

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

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

### Bankers

Bank of Scotland,  
23 Westgate  
North Berwick  
EH39 4AG

# **Trustees' Annual Report**

## **Year ended 31 December 2021**

### **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 eight meetings of the Kirk Session. With the exception of one meeting on 18 October 2021, which was held jointly with the Dirleton Kirk Session and representatives of the Presbytery of Lothian's Strategic Planning and Mission Committee, all other meetings were held using the Zoom platform. 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 28 elders and the Minister.

The Kirk Session regrets to announce the passing of two of its long-serving elders during the year. Jim Hawthorn, who had also been the Church Officer for many years, passed away on 31 March 2021 and David McAdam died on 16 July 2021. Tribute was paid at our meetings to the faithful dedication of both of these elders.

#### **Membership**

As at 1 January 2021 the number of members on the roll stood at 232. During the year seven members died. The membership at the end of the year was 225. There were 182 children and young people under the age of 17 and 4 aged 18-21 involved in the life of the congregation, including those attending Super Sunday Club, holiday club events, Feast for teenagers and a new initiative, Muddy Church for families.

## Trustees' Annual Report Year ended 31 December 2021

### 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. A review of the first year of the Vision was conducted in early 2020 and the following revised Vision and Objectives was approved at a meeting of the Kirk Session in July 2020. The paper was updated in early 2022 to show the progress which had been made during the past year.

#### **ABBHEY CHURCH'S 2020s VISION (updated February 2022)**

*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:

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

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

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

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

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

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

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

Progress update: A Pram Service took place in church during Advent and further services are planned for 2022.

## **Trustees' Annual Report Year ended 31 December 2021**

### **· Develop our work with young people of all ages.**

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

Progress update: The Feast group for teenagers has grown since its inception and we have seen the introduction of the monthly Muddy Church for families which meets outdoors.

### **· Develop the prayer life of the congregation, through preaching and a weekly prayer prompt.**

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

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

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

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

Progress update: The Summer Holiday Club has been complimented by the distribution of craft bags to young people at Easter, during the Summer and prior to Christmas (including some to children in Dirleton).

### **· Improve our links with Law Primary School.**

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

Progress update: During the pandemic, when visitors have not been permitted to enter schools, our Young Peoples' Worker has recorded video material for use in Law Primary 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.**

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

Progress update: A review of our approach to providing pastoral support is underway.

### **· Improve the communication flow with our twinned congregation in Kalimpong.**

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

Progress update: The introduction of a WhatsApp group has seen a significant increase in the two-way flow of communication between Abbey, Dirleton and Kalimpong.

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

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

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

## **Trustees' Annual Report Year ended 31 December 2021**

### **Adapting to changing circumstances in a global pandemic**

Following the significant changes to our congregational life which were imposed on us as a result of the Coronavirus pandemic in 2020, for much of 2021 we were able to operate under more normal, if still limited, arrangements.

### **Worship**

Following the continuation of online worship in the first three months of 2021, we were delighted to be able to return to worshipping in the sanctuary from Easter 2021 and this situation continued until the end of the year. Numbers were initially limited to 50 with two-metre social distancing between households, but this was increased as the year progressed and we were able to accommodate 100 (with one-metre between households) by the end of the year. It was particularly encouraging to see that our services on Christmas Eve and Christmas Day were well attended and it was good to be able to hold our service for families who had been bereaved during the previous two years. Services continue to be recorded and placed on our website for those who have been unable to attend. Transcripts of services also continue to be sent by email and by post. Our church choir was permitted to return for a period in the autumn and their presence greatly enhanced the worship (although their involvement had again to be withdrawn in the weeks leading up to Christmas).

With safety being the primary concern, we have had to continue to take the contact details of all of those who worship with us and the wearing of face coverings during the services.

### **Fellowship and Pastoral Care**

Although many of our normal opportunities for fellowship and pastoral care continued to be impacted by the pandemic, our Minister, Pastoral Assistant and District Elders have worked hard to support and keep in touch with our members, particularly those who are unable to join us in Sunday services.

It was good to be able to recommence the provision of teas and coffees after services in the last quarter of the year, although this had to be suspended as a result of the guidance regarding the Omicron variation of the virus. This short time of fellowship after services is appreciated by those participating and it also gives us an excellent opportunity to engage with the many visitors who have attended our services.

Our Nurture Committee continues to review our arrangements for pastoral visiting to ensure that these are suitable for our circumstances now and into the future.

### **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.

Considerable interest continued to be shown in the Try Praying initiative with a large banner promoting it being attached to the church railings and over 500 booklets being taken from dispensers.

### **Nurture and Work with Young People**

During the year three online Bible Studies were arranged on Zoom. In January/February we had a 7-week Bible Study on Jeremiah, based on Eugene Peterson's book "Run With the Horses". In February/March there was a 6-week Sunday evening Lenten group based on "At Home in Lent" by Gordon Giles. The author joined us for the final session. Our Minister led a New Testament Greek class on Wednesday afternoons. This met 8 times over a four-month period and covered about half of the book "Learn New Testament Greek" by John Dobson. The final study of the year was a 5-week Advent study of readings and questions by email based on "At Home in Advent" by Gordon Giles.



## **Trustees' Annual Report**

### **Year ended 31 December 2021**

Our Little Nippers group for pre-school children and their parents/carers (under the leadership of our Coordinator, Kathryn Robertson) was able to resume during 2021 and its weekly meetings were appreciated by the adults and children who attended. Prior to Christmas, the group moved into the sanctuary for the final part of the morning for the first of what is planned to be a series of Pram Services. It was a very happy time focusing on the animals in the stable and Christmas carols were supplemented by "Old Macdonald's Farm".

Before Super Sunday Club was able to resume in person in the second half of 2021, Hazel Gray, our Young People's Worker, hosted meetings on Zoom and alternated these with recorded videos containing messages and activities. She has also contributed pre-recorded messages for Law Primary School Assemblies including a special Christmas service and provided materials for the Bubble Gum n Fluff event which would normally have taken place in school in December. The new group for older teenagers, Feast, continued to grow and has had a mixture of actual (when permitted) and online meetings with a focus on bible study. Summer Holiday Club was based on a Jungle theme and took place over 5 days in the Lodge Grounds in July. Although numbers had to be limited, this was a great success and the team was blessed with weather which proved to be much better than had been forecast. In addition, volunteers from the North Berwick churches delivering activity bags to 60+ children each week for six weeks during the school summer holiday break. In December, a special Christmas trail was placed in the Lodge Grounds with prizes presented to a number who completed the trail. Christmas activity bags were also distributed.

A new initiative this year, for young people and their families was launched in October with the first session of Muddy Church taking place on a Sunday afternoon on the west beach. These sessions include games, a Bible story and other activities (sometimes including the preparation of snacks on a fire). Muddy Church has got off to a good start and most participants return to each monthly session. The second one, in November, took place at the foot of the Law and the one in December was based around the Christmas trail in the Lodge.

### **World Church**

Our support for mission and other charities throughout the world continued during lockdown. Having been unable to hold a Harvest Thanksgiving service in 2020, the 2021 service focussed on the work of the charity Bees Abroad and the magnificent sum of £2,017 was donated by the Abbey and Dirleton congregations and was sent to support this organisation's beekeeping projects in Uganda. Our offerings at our special services over Christmas together with contributions to a giant Christmas card which was produced by Milne Brodie and displayed at services during Advent, raised £821 which was sent to the Sophie Hayes Foundation, a charity which supports women sufferers of Modern Slavery. A separate amount was sent to the charity following the offerings at the special Christmas services in Dirleton.

Despite the continuing restrictions on the numbers who could worship with us in the autumn, our congregation responded magnificently to the annual appeal for shoeboxes (and, this year, bags) filled with Christmas gifts for distribution by the Blythswood Trust to families in Eastern Europe. 112 boxes/bags were donated along with financial contributions of £230.

Abbey Church has enjoyed a twinning relationship with MacFarlane Memorial Church in Kalimpong for many years and during 2021 we saw a welcome increase in the flow of communications between members of our congregations on the WhatsApp group which was set up in 2020.

As a demonstration of our commitment as an eco-congregation, the World Church Committee arranged an exhibition of "slow clothes" to coincide with COP 26 in Glasgow. "Slow clothes" are items which have been treasured, or much worn, perhaps handcrafted or locally made from natural fibres and textiles and which haven't thankfully, found their way to landfill. The items were accompanied by a short story of the life of the garment and the exhibition was enjoyed by those who saw it.



## **Trustees' Annual Report**

### **Year ended 31 December 2021**

#### **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. Since March 2020 she has generally operated from her own home in accordance with the guidance from the Church of Scotland and the Scottish Government, but has been able to work in the office one day a week when permitted.

**Stewardship** - In spite of the church being closed for worship in the early part of 2021 and then being open for restricted numbers, income from members remained broadly similar to that in 2020 (which had increased following a stewardship campaign in 2019). Income was boosted by contributions made on National Giving Day and from a generous legacy from the estate of our late elder, Liz Harrison. This, in addition to reduced expenditure on planned maintenance and a one-off reduction in our Mission and Ministries Allocation resulted in a surplus of income over expenditure of £14,050.

#### **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.

As the Halls could not be let for part of the year, income from hall lettings reduced from £7,386 in 2020 to £6,838 in 2021.

##### Legacies

During the year the Abbey received a legacy of £20,000 from the estate of Mrs E Harrison.

##### Investments

As at the 31 December the Abbey's investments were invested in Church of Scotland funds. The values increased from £164,046 (all funds) to £181,847 (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 £34,944 plus investments valued at £170,091 making a total of £205,035. Of this, £893 was held for the Guild, £33,066 for the Fabric Fund, £866 held for miscellaneous activities and £169 for Dynamic Kirk. Consequently, the true reserve is the remaining balance of £170,041 which represents about 18 months expenditure.

The Church also held investments valued at £11,756 for the William Wright Fund. This can only be used for the purposes specified in Note 10.

**Trustees' Annual Report**  
**Year ended 31 December 2021**

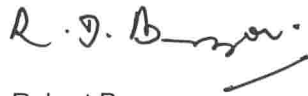
**Statement of Trustees' Responsibilities**

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

6 March 2022

Session Clerk

**Trustees' Annual Report**  
**Year ended 31 December 2021**

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 2021 which are set out on pages 10 to 18.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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



Name: Andrew A.C. Scott

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

9<sup>th</sup> March 2022

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

**Trustees' Annual Report**  
**Year ended 31 December 2021**

**Statement of Receipts and Payments**

		Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
	note				
<b><u>Receipts</u></b>					
Voluntary Income	1	104,274	5,238	109,512	87,690
Activities for Generating Funds	2	6,838	-	6,838	7,386
Investment Income	3	3,472	376	3,848	5,580
Other Receipts	4	6,000	1,200	7,200	6,940
<b><u>Total receipts</u></b>		<u>120,584</u>	<u>6,814</u>	<u>127,398</u>	<u>107,596</u>
<b><u>Payments</u></b>					
Costs of Generating Voluntary Funds	5	76	-	76	102
Investment Management Costs		-	-	-	-
Charitable Activities	5	103,214	10,058	113,272	143,040
Governance Costs	5	-	-	-	-
Other Payments	9	-	-	-	-
<b><u>Total Payments</u></b>		<u>103,290</u>	<u>10,058</u>	<u>113,348</u>	<u>143,142</u>
<b><u>Excess of receipts over payments</u></b>		17,294	(3,244)	14,050	(35,546)
<b><u>Transfers</u></b>		(3,468)	3,468	-	-
<b><u>Excess of receipts over payments</u></b>		<u>13,826</u>	<u>224</u>	<u>14,050</u>	<u>(35,546)</u>

**Trustees' Annual Report**  
**Year ended 31 December 2021**

		Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
<b>Statement of Funds</b>	<b>Note</b>				
Balances as at 1 January	10	21,118	11,392	32,510	68,056
Movement in the Year					
Excess of Payments over Receipts		-	-	-	(35,546)
Excess of Receipts over Payments		13,826	224	14,050	-
Balances as at 31 December	10	<u>34,944</u>	<u>11,616</u>	<u>46,560</u>	<u>32,510</u>

**Statement of Bank and Deposit Balances**

Bank balances as at 31 December 2021					
Balance with the Bank of Scotland			38,904	14,929	
Balance with the Church of Scotland			6,182	16,182	
Balance with the Skipton Building Society			1,424	1,399	
Cash			50	-	
			<u>46,560</u>	<u>32,510</u>	

**Other Assets and Liabilities:**

The Abbey Church owns investments

Market value (see note 9) (Cost £134,965)	<u>170,091</u>	<u>11,756</u>	<u>181,847</u>	<u>164,046</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 6 March 2022

For and on behalf of the Trustees

	Robert Burgon	Session Clerk
	Stuart Ainslie	Treasurer

The notes on pages ~~14~~ <sup>12</sup> to ~~21~~ <sup>13</sup> form part of these accounts

## **Trustees' Annual Report**

### **Year ended 31 December 2021**

#### **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 2021**

**Notes forming part of the financial statements**

<b>Receipts</b>	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>1 Voluntary income</b>				
Offerings	63,331	-	63,331	67,087
Tax recovered on Gift Aid	15,030	1,005	16,035	14,883
National Gift Day	2,900	-	2,900	-
Legacies	20,000	-	20,000	1,000
Other	3,013	4,233	7,246	4,720
	<u>104,274</u>	<u>5,238</u>	<u>109,512</u>	<u>87,690</u>
<b>2 Activities for Generating Funds</b>				
Use of Premises	6,838	-	6,838	7,386
	<u>6,838</u>	<u>-</u>	<u>6,838</u>	<u>7,386</u>
<b>3 Investment income</b>				
Dividends received	3,458	376	3,834	4,394
Bank interest	14	-	14	186
Sale of investments	-	-	-	1,000
	<u>3,472</u>	<u>376</u>	<u>3,848</u>	<u>5,580</u>
<b>4 Other Receipts</b>				
Weddings and Funerals	-	1,200	1,200	940
Dirleton Kirk	6,000	-	6,000	6,000
	<u>6,000</u>	<u>1,200</u>	<u>7,200</u>	<u>6,940</u>
<b>Total Receipts</b>	<u><b>120,584</b></u>	<u><b>6,814</b></u>	<u><b>127,398</b></u>	<u><b>107,596</b></u>



**Trustees' Annual Report**  
**Year ended 31 December 2021**

**Note forming part of the financial statements**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>5 Payments</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	76	-	76	102
	<u>76</u>	<u>-</u>	<u>76</u>	<u>102</u>
<b>Investment Management Costs</b>	-	-	-	-
<b>Charitable Activities</b>				
Ministries & Mission Allocation	46,404	-	46,404	57,164
Presbytery Contribution	591	-	591	690
Voluntary Additional Stipend	-	-	-	-
Pastoral Expenses	6,984	1,400	8,384	7,613
Pastoral Assistance	-	8,643	8,643	8,032
Pulpit Supply/visiting speakers	556	-	556	252
Other salary costs	26,159	-	26,159	27,303
Manse Expenses	3,854	-	3,854	6,819
Church equipment and Repairs	2,195	-	2,195	13,789
Church heating, lighting and Insurance	8,306	-	8,306	9,345
Church Office Expenses	4,683	-	4,683	3,770
Organ & Music	-	-	-	529
Interest Paid	-	-	-	-
Mission Donation to third Parties	-	-	-	3,200
Youth Expenses	881	-	881	721
Other expenses	2,601	15	2,616	3,813
	<u>103,214</u>	<u>10,058</u>	<u>113,272</u>	<u>143,040</u>
<b>Governance Costs</b>				
Independent Examiner's Fee	-	-	-	-
<b>Other Payments</b>				
Investments purchased	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Payments</b>	<b><u>103,290</u></b>	<b><u>10,058</u></b>	<b><u>113,348</u></b>	<b><u>143,142</u></b>

**Trustees' Annual Report**  
**Year ended 31 December 2021**

**Notes forming part of the financial statements**

**6 Staff costs and numbers**

	<b>2021</b>	<b>2020</b>
Salaries and wages	37,990	38,090
Furlough Grant	(3,283)	(2,850)
Employer Pension costs	95	95
Social security costs	-	-
Total Salary Costs	<u>34,802</u>	<u>35,335</u>

During 2020 several members of staff were put on furlough. The Government paid furlough grant.

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

	<b>2021</b> Number	<b>2020</b> 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 the maximum stipend (for a minister with more than four years service) amounts to £35,269.

**7 Trustee Remuneration and related Party transactions**

During the year two Trustees received reimbursement of expenses incurred, the total being £4,356 (2020 £3,398).

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

	<b>2021</b> £	
Robert Burgon	2,250	For services as a Church Organist
Jim Hawthorn	371	For Church Officer duties
Bob Kane	8,643	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**  
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**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.

<b>9 Investments</b>			<b>2021</b>	<b>2020</b>
			£	£
Investments at cost			134,965	134,965
<b>Market Value by Fund</b>				
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	Units	Units	£	£
<u>General Fund</u>				
Church of Scotland Investors Trust - Income Fund	526	526	6,564	6,686
Church of Scotland Investors Trust - Growth Fund	27,074	27,074	163,527	145,387
			<u>170,091</u>	<u>152,073</u>
 William Wright Memorial Fund				
Church of Scotland Investors Trust - Income Fund	942	942	11,756	11,973
			<u><b>181,847</b></u>	<u><b>164,046</b></u>
			<b>2021</b>	<b>2020</b>
			£	£
Investment Movement During the Year				
Market value at 1 January			164,046	170,448
Purchase/(Sale) of Investments			-	(1,000)
Realised gain / (loss) on investments			-	(5)
Unrealised gain / (loss) on investments			17,801	(5,397)
Market value at 31 December			<u><b>181,847</b></u>	<u><b>164,046</b></u>

**Trustees' Annual Report**  
**Year ended 31 December 2021**

**Notes forming part of the financial statements**

**10 Movements in Funds**

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted funds</b>					
Guild (Designated)	389	1,258	(754)	-	893
Fabric Fund (Designated)	32,856	210	-	-	33,066
Dynamic Kirk (Designated)	169	-	-	-	169
Miscellaneous Activities	1,228	(362)	-	-	866
General Fund	(13,524) *	119,478	(102,536)	(3,468)	(50) *
	<u>21,118</u>	<u>120,584</u>	<u>(103,290)</u>	<u>(3,468)</u>	<u>34,944</u>
<b>Restricted funds</b>					
Benevolent Fund	884	1,220	(1,399)	-	705
Flower Fund	1,399	40	(15)	-	1,424
Good Samaritan Fund	-	5,176	(8,644)	3,468	-
Kalimpong Fund	998	-	-	-	998
William Wright Memorial Fund	8,111 *	378	-	-	8,489 *
	<u>11,392</u>	<u>6,814</u>	<u>(10,058)</u>	<u>3,468</u>	<u>11,616</u>
<b>Total funds</b>	<u><b>32,510</b></u>	<u><b>127,398</b></u>	<u><b>(113,348)</b></u>	<u><b>-</b></u>	<u><b>46,560</b></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 Dynamic Church fund has been set up to cover any expenses that may arise in its running.

The Miscellaneous Activity Fund was set up to account for amounts which had been collected for other organisations and were due for disbursement in 2022.

**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 2021**

**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 31<sup>st</sup> December 2021.

**13 Expenditure Commitments**

There were no further expenditure commitments as at the 31<sup>st</sup> December 2021.

**14 Exceptional Payments**

There were no exceptional payments during the year.

<b>15 Collections for Third Parties</b>	<b>2021</b>	<b>2020</b>
<b>(Not included in the above accounts)</b>		<b>£</b>
Bees Abroad	1,662	-
Blythswood Trust	230	425
Christian Aid	-	625
East Lothian Food Bank	-	451
Poppy Scotland	14	-
Sophie Hayes Foundation	821	-
	<u><b>2,727</b></u>	<u><b>1,501</b></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 2021 many of Abbey's congregation were involved in the North Berwick collection for Christian Aid, the total amount collected by this team was over £3,572.



