

The Church of Scotland
ABERLADY PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS 2019

Congregation No: 30184

Charity No: SC004580

Reference and Administrative Information

Charity Name: ABERLADY PARISH CHURCH

Charity Registration Number: SC004580

Congregation Reference No: 30184

Contact Address: c/o Treasurer
Ashrig Cockle Square
Aberlady
EH32 0SB

Trustees

Mrs Val Barrie, Raymond Binnie, Paul Casely
David Chalmers, Mrs Grace Cockburn, Gordon Davie,
Mrs Doris Duncan, Laurence Goudie, Hugh Heenan
Mrs Martha Lithgow, Mrs Kaye Macaskill, Gordon McVinnie,
Mrs Nancy Mumford, Mrs Val Morrison, Mrs Hazel Phisatory,
Mrs Jacqueline Thomas, Barry White, Mrs Kathleen White

List Kirk Session members - same as Trustees stated above

Principal Office-bearers

Minister: Reverend Brian Hilsley

Session Clerk Mrs Hazel Phisatory

Church Treasurer: Mrs Kaye Macaskill

Independent Examiner

Name: Mrs Jean Frew

Address: 3 Ramsay Place

Penicuk

EH26 9JS

Bankers

Bank of Scotland

23 Westgate North Berwick

EH39 4AG

Trustees' Annual Report

Year ended 31 December 2019

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)).

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

The Kirk Session of Aberlady Parish Church is constituted "quod omnia" and is responsible for all matters relating to the general management of the Parish Church's affairs. The Kirk session has three principal office bearers: The Minister, Session Clerk, and the Treasurer.

Objectives and Activities

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.

Traditional Services of worship are held every Sunday at 11.15am and on other specific occasions such as Easter and Christmas celebrations. In addition to regular Worship at 11.15, an All Age Service is held on the first Sunday of the month and 'Sunday 30 Worship' is normally held on the 3rd Sunday of each month and is led by the Worship team. This is a short service and is when young families attend. Social events are held on numerous occasions throughout the year. Various community activities take place regularly throughout the year i.e. Mother & Toddlers Group,

Achievements and Performance

Aberlady Parish Church continues to play an important role in the village life. Membership of the congregation has declined through 2019 due to a number of deaths of elderly members but the trend is to an increase in attendance. Work on the exhibition and wider engagement with the community needed for HLF continued throughout the year. Information leaflets have been prepared for visitors in English and three other languages. The church was open to the public from May until mid-September ending with Doors Open Day and refreshments available at the Stables. The Kirk Session granted the use of part of the garden to the Climate Challenge Group for a Community Garden where vegetables are grown in boxes and sold to the public. Major work on property in 2019 was the repair to one long wall in the courtyard and the installation of a Fire alarm system at the Stables. Through its fund raising activities, such as the ever popular Annual Plant Sale and the regular Sunday 'Lite Bite' lunches, congregational "giving" is supplemented in a 'social way'. Refreshments continue to be served after Sunday worship, allowing time chat after the services. The fundraising activities help to ensure that the congregation can cover all its commitments.

Financial Review

Kirk Session considers that the financial status of Aberlady Parish Church is sound. Giving as a whole increased by more than 10%. In 2019 budget levels were achieved in all areas. There was major expenditure on a Fire Alarm and important and necessary work at the manse. The final phase (Management and Maintenance) of the Church and Tower project has been completed with the completion of the foreign language leaflets(French, German and Spanish) and some necessary maintenance was done. Two legacies were received, one with no conditions and one with a condition and these have been invested to maximise thier potential and the former to contribute to a major project in the future. The church's donations to charity increased by more than 25% in 2019 which is laudable in the current climate. It is likely to prove more difficult to maintain all of this with decreasing numbers of members.

Reserves Policy

Kirk Session are aware of the need to try to maintain a financial reserve consistent with its objectives to advance Christ's kingdom both locally and nationally. To this end, budgets are prepared and reviewed at regular intervals. Furthermore, the Parish Church continues to maintain funds, held centrally at 121 George Street, following the sale of the Aberlady Manse and these would be used to supplement any unforeseen expenditure.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

.....

Session Clerk

Date

ABERLADY PARISH CHURCH

SC 004580

Report of the Independent Examiner to the Trustees of Aberlady Parish Church

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity'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 charity 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 of 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 [*other than disclosed below**]

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 Mrs Jean Frew

Signed

Address

Date.....

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

ABERLADY PARISH CHURCH

Receipts and Payments Account

Year ended 31 December 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Stonework Funds 2019 £	Total 2019 £	Total 2018 £
<u>Receipts</u>						
Donations	3	36,307	0	0	36,307	36,922
Legacies		11,000	0	0	11,000	0
Activities for Generating Funds		6,631		0	6,631	7,537
Bank & Deposit interest		0	32	0	32	23
Investment income		2	109	0	132	105
		<u>53,961</u>	<u>141</u>	<u>0</u>	<u>54,102</u>	<u>44,587</u>
Donations for the use of premises		10,867	0	0	10,867	10,781
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	8,820
Receipts from General Trustees		0	0	0	0	0
Other Receipts - Life & Work sales		279	0	0	279	258
Recovery of VAT		0	0	0	0	1,409
<u>Total Receipts</u>		<u>65,108</u>	<u>141</u>	<u>0</u>	<u>65,249</u>	<u>65,885</u>
<u>Payments</u>						
Costs of generating funds	3	79	0	0	79	55
Charitable activities		54,102	20	2064	56,181	56,325
Governance costs		0	0	0	0	0
		<u>54,189</u>	<u>20</u>	<u>2,064</u>	<u>56,265</u>	<u>56,380</u>
Excess /Deficit of Receipts over Payments for the year before transfers		10,927	121	-2,064	8,984	9,475
Transfers		-12891	12,891	0	0	0
Excess/deficit of Receipts over Payments for the year		<u>-1,964</u>	<u>13,012</u>	<u>-2,064</u>	<u>8,984</u>	<u>9,475</u>

ABERLADY PARISH CHURCH

Statement of Balances

At 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Stonework 2019 £	Total 2019 £	Total 2018 £
Note					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances at 1.1.19	18,713	2	7,048	25,763	16,288
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-1,964	13,012	-2,064	8,984	9,475
Balances at 31.12.19	<u>16,749</u>	<u>13,014</u>	<u>4,984</u>	<u>34,747</u>	<u>25,763</u>
<u>Investments at market value</u>					
<u>Fabric Fund</u>	1,000	0	0	0	1,000
<u>Reserve Fund</u>	2,750	0	0	0	2,750
<u>Growth Fund</u>	3,050	0	0	3,459	3,050
<u>Income Fund</u>	287	0	0	300	287
<u>Total</u>	<u>7,087</u>	<u>0</u>	<u>0</u>	<u>3,759</u>	<u>7,087</u>
<u>Assets</u>					
<u>Liabilities</u>					
Contingent Liabilities	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>

The accounts were approved by the Kirk Session on 26.2.2020

For and on behalf of the Kirk Session

_____ Session Clerk

_____ Treasurer

ABERLADY PARISH CHURCH

Notes to the Accounts 2019

1. Trustee Remuneration and Related Party Transactions

During the year, 1 trustee received reimbursement of expenses incurred totalling £860.

2. Movements in Funds

	At 1 Jan 2019 £	Receipts £	Payments £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
General Fund	10,637	64,849	53,851	-12,891	8,744
Flower Fund	805	170	-220	0	755
Choir Fund	130	0	-130	0	0
Sunday Club Fund	491	0	0	0	491
	12,063	65,019	53,501	-12,891	9,990
Restricted funds					
Congalton Bequest	2,535	105	0	0	2,640
Fabric Fund	2,131	4	0	0	2,135
Welfare Fund	1,984	0	0	0	1,984
Church and Tower Fund	2	121	0	12,891	13,014
Stonework	7,048	0	-2,064	0	4,984
	13,700	230	-2,064	12,891	24,757
Total funds	25,763	65,249	56,265	0	34,747

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Stonework Funds 2019 £	Total 2019 £	Total 2018 £
WFO Scheme (non Gift Aid)	868	0	0	868	911
Gift Aid Donations	16025	0	0	16025	17,933
Tax Recovered on Gift Aid Donations	6,669	0	0	6,669	7,113
Ordinary Offerings (Open Plate)	6,970	0	0	6,970	7,286
Other Offerings, Donations etc	5,775	0	0	5,775	3,679
	36,307	0	0	36,307	36,922

4. Analysis of Payments

Costs of generating funds

Offering envelopes	79	0	0	79	55
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5 Charitable activities

	Unrestricted	Restricted	Stonework	Total	2018
Ministries & Mission allocation	21,084	0	0	21,084	22,866
Presbytery dues	838	0	0	838	777
Minister's expenses (inc Secretary)	3,715	0	0	3,715	3,734
Pulpit supply	254	0	0	254	276
Fabric repairs & maintenance	9,240	0	1,800	11,040	4,079
Manse Council Tax	1,095	0	0	1,095	1,495
Other building costs-Manse	2,140	0	0	2,140	954
Manse Garden	278	0	0	278	0
Heat and light	2,129	0	0	2,129	2,629
Insurance	3,133	0	0	3,133	3,193
Water charges	0	0	0	0	262
Stables Garden Maintenance	180	0	0	180	150
Church office expenses	676	0	0	676	510
Printing, stationery and postage	525	0	0	525	1,020
Other expenses	626	20	264	910	1,919
Fundraising Expenses	579	0	0	579	759
Other (Salaries) + Organist	6,985	0	0	6,985	7,606
Life & Work costs	275	0	0	275	246
Choir Fund	130	0	0	130	0
Flower Fund	220	0	0	220	69
TOTAL	54,102	20	2,064	56,186	52544

Governance costs

Independent examiner's fees	0	0	0	0	0
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Other payments

Purchase of assets	0	0	0	0	3781
Total payments	54,181	20	2,064	56265	56380

6 Minister's Stipend

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 £26380 and the maximum stipend (in the fifth and subsequent years) £32419.

	2019	2018
	£	£
7 Collections for Third Parties		
Christian Aid(Easter & Week)	1200	672
Poppy Scotland	25	39
E Lothian Foodbank	410	0
Macmillan Coffee Morning	225	0
Alzheimer Scotland	410	316
Scottish Autism	0	50
Bethany Christian Trust	0	570
	2270	1647

8 Purposes of Designated Funds

Flower Fund - This is a fund to provide flowers for display during Services of Worship
Life & Work - This is a fund for Payment & Sale of the Church of Scotland Publications
Sunday Club Fund -- This Fund provides money for the purchase of materials & books for the Club
Fabric Fund - The Trustees set aside Funds for the Maintenance of Church Property
Congalton Bequest - To help with the welfare of Parishioners
Welfare Fund -- To help with the Welfare of Parishioners
Choir Fund - for the purchase of materials & books

APPENDIX**FUNDS HELD ON BEHALF OF THE CONGREGATION****BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2019	2018
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>16,396</u>	<u>16,396</u>
Market Value of Balances at 31 December	<u>26,397</u>	<u>24,102</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>47,385</u>	<u>46,194</u>