

The Church of Scotland
ABERLADY PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS 2020

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 (until May 2020) Laurence Goudie, Hugh Heenan
Mrs Martha Lithgow, Mrs Kaye Macaskill,
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 and Interim Moderator Reverend Brian Hilsley (Until 6.12.20) Reverend Ruth Halley (Interi

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 2020

Structure, Governance and Management

Governing Document

Aberlady is a local parish church and operates under the Church of Scotland Deed of Constitution (Unitary Form). The functions assigned to the Minister and to Kirk Sessions respectively are governed by the common law of the Church of Scotland and by Acts of the General Assembly applicable thereto.

It is in the power of the General Assembly or any body to which they may delegate powers at any time, or from time to time, to alter, revoke, amend or modify the Deed of Constitution, in whole or in part, or to substitute a new Deed of Constitution for this Deed of Constitution, subject always to such conditions and provisions relative thereto as the General Assembly or its delegated body shall determine.

A sample copy of the Church of Scotland Deed of Constitution (Unitary Form) can be found at: <https://www.churchofscotland.org.uk/resources/law-circulars/temp/docs/constitutions/unitary-constitution-sample.pdf>

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 the Presbytery. Reverend Ruth Halley was appointed by Lothian Presbytery as Interim Moderator. An Interim Moderator has a dual role to discharge. On the one hand, being the Presbytery's appointee, the Interim Moderator is expected to help in representing the views of the Presbytery to the congregation. On the other hand, as the congregation's minister for the time being, the Interim Moderator may be called on to help in representing the congregation's views to the Presbytery.

Organisational Structure

The Kirk Session is operating with several committees. There are: Covid Group, Fellowship and Outreach, Finance, Health and Safety, Property and Safeguarding. The 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. During the pandemic lockdown we have been holding Zoom services jointly with Gullane both morning and evening which are being well supported by the congregation. Social events came to end in the spring during the first lockdown and it has been impossible to restart them because of government restrictions. Various community activities would normally take place regularly throughout the year i.e. Mother & Toddlers Group, Brownies, SWI, History Society etc.

Achievements and Performance

Aberlady Parish Church continues to play an important role in the village life. Membership of the congregation remains reasonably stable although 2020 saw a number of deaths but the trend is to an increase in attendance. The church was unable to open to visitors during the summer months due to Covid restrictions under the terms of the grants we received for restoration a few years ago. The Stables Garden continued to be used as a Community Garden by the Climate Challenge Group who grew vegetables which they gave to the villagers. Only essential property work was carried out and essential maintenance. Fundraising was possible until mid March and we were able to hold the popular Valentine Coffee morning and a couple of Lite Bite lunches but these were curtailed for the rest of the year. From March all activities at the Stables ceased for the rest of the year. This has impacted upon our finances and the congregation's and village's social interaction. Our minister of five years announced his intention to retire at the end of October which he fortunately did and the Kirk Session and congregation were able to thank him and show their appreciation of his ministry at his final service. 2020 was a challenging year in many ways.

Financial Review

Kirk Session considers that the financial status of Aberlady Parish Church is cautiously sound. despite the fact that giving during 2020 decreased by more than 30%. In 2020 it was impossible to achieve budget levels. There was no major expenditure on the Church or Kirk Stables but some necessary maintenance work and minor purchases were made. Despite this the church was able to end the year with a small excess of income. In 2020 as so few services were held (once monthly when allowed) and due to Covid restrictions about collections it was impossible to make any donations to charity apart from the interest from a previous legacy.

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 23 .3.2021

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 2020 which are set out on 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with 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 Charities Accounts Regulations 2006 does not apply. It is my responsibility to examine the accounts as required under section 44(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 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 items of disclosures in the accounts, and seeks explanations from the trustees concerning any such items. The procedures undertaken do not provide all the evidence that would be required in an audit. 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 Regulations 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulations 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 3 Ramsay Place Penicuik EH26 9J

Date 24-Mar-21

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

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ABERLADY PARISH CHURCH

Receipts and Payments Account Year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Stonework Funds 2020 £	Total 2020 £	Total 2019 £
<u>Receipts</u>						
Donations	2	26306	5	0	26311	36307
Legacies		12,000	0	0	12,000	11,000
Activities for Generating Funds		1810	0	0	1810	6,631
Bank & Deposit interest		0	146	0	146	32
Investment income		0	11	0	11	132
		<u>40,116</u>	<u>162</u>	<u>0</u>	<u>40,278</u>	<u>54,102</u>
Donations for the use of premises		3,812	0	0	3,812	10,867
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Other Receipts - Life & Work sales		248	0	0	248	279
Recovery of VAT		0	0	0	0	0
<u>Total Receipts</u>		<u>44,176</u>	<u>162</u>	<u>0</u>	<u>44,338</u>	<u>65,249</u>
<u>Payments</u>						
Costs of generating funds	3	80	0	0	80	79
Charitable activities		39,503	5	1298	40,806	56,181
Governance costs		0	0	0	0	0
		<u>39,583</u>	<u>5</u>	<u>1,298</u>	<u>40,886</u>	<u>56,265</u>
Excess /Deficit of Receipts over Payments for the year before transfers		4,593	157	-1,298	3,452	8,984
Transfers		83	-83	0	0	0
Excess/deficit of Receipts over Payments for the year		<u>4,676</u>	<u>74</u>	<u>-1,298</u>	<u>3,452</u>	<u>8,984</u>

ABERLADY PARISH CHURCH

Statement of Balances

At 31-Dec-20

Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Stonework Funds 2020 £	Total 2020 £	Total 2019 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances at 1.1.20	16,749	13,014	4,984	34,747	25,763
Movement in year:					
Excess of Receipts over Payments for the year	4,676	74	-1,298	3,452	8,984
Bank & deposit balances at 31.12.20	<u>21,425</u>	<u>13,088</u>	<u>3,686</u>	<u>38,199</u>	<u>34,747</u>
<u>Investments at market value</u>					
<u>Fabric Fund</u>	0	0	0	0	0
<u>Reserve Fund</u>	0	0	0	0	0
<u>Growth Fund</u>	3,459	0	0	3,329	3,459
<u>Income Fund</u>	300	0	0	305	300
<u>Total</u>	<u>3,759</u>	<u>0</u>	<u>0</u>	<u>3,634</u>	<u>3,759</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 23.3.21

For and on behalf of the Kirk Session

Session Clerk

Treasurer

ABERLADY PARISH CHURCH

Notes to the Accounts 2020

1. Trustee Remuneration and Related Party Transactions

During the year, no trustee received reimbursement of expenses .

2. Movements in Funds

	At 1 Jan 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General Fund	8,744	44,016	-39,512	51	13,299
Flower Fund	755	160	-71	-61	783
Sunday Club Fund	491	0	0	0	491
	<u>9,990</u>	<u>44,176</u>	<u>-39,583</u>	<u>-10</u>	<u>14,573</u>
Restricted funds					
Congalton Bequest	2,640	82	0	0	2,722
Fabric Fund	2,135	11	0	0	2,146
Welfare Fund	1,984	0	0	0	1,984
Church and Tower Fund	13,014	69	-5	10	13,087
Stonework	4,984	0	-1,298	0	3,686
	<u>24,757</u>	<u>162</u>	<u>-1,303</u>	<u>10</u>	<u>23,626</u>
Total funds	<u><u>34,747</u></u>	<u><u>44,338</u></u>	<u><u>-40,886</u></u>	<u><u>0</u></u>	<u><u>38,199</u></u>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Stonework Funds 2020 £	Total 2020 £	Total 2019 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	290	0	0	290	868
Gift Aid Donations	16,753	0	0	16,753	16,025
Tax Recovered on Gift Aid Donations	5,371	0	0	5,371	6,669
Ordinary Offerings (Open Plate)	1,165	0	0	1,165	6,970
Other Offerings, Donations etc	2,727	5	0	2,732	5,775
	<u>26,306</u>	<u>0</u>	<u>0</u>	<u>26,311</u>	<u>36,307</u>

4. Analysis of Payments

Costs of generating funds

Offering envelopes	80	0	0	80	79
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5 Charitable activities

	Unrestricted	Restricted	Stonework	Total	2019
Ministries & Mission allocation *	24,575	0	0	24,575	21,084
Presbytery dues	816	0	0	816	838
Minister's expenses (inc Secretary)	3,038	0	0	3,038	3,715
Pulpit supply	294	0	0	294	254
Fabric repairs & maintenance	3,197	0	1,298	4,495	11,040
Manse Council Tax	2,100	0	0	2,100	1,095
Other building costs-Manse	641	0	0	641	2,140
Manse garden	376	0	0	376	278
Heat and light	1,228	0	0	1,228	2,129
Insurance	495	0	0	495	3,133
Stables Garden Maintenance	0	0	0	0	180
Church Office Expenditure	289	0	0	289	676
Printing, stationery and postage	410	0	0	410	525
Other expenses	549	0	0	549	910
Fundraising Expenses	9	5	0	14	579
Other (Salaries) + Organist	1,170	0	0	1,170	6,985
Life & Work costs	245	0	0	245	275
Choir Fund	0	0	0	0	130
Flower Fund	71	0	0	71	220
	39,503	5	1,298	40,806	56,186

* overpayment of £318 vacancy

Governance costs

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

Purchase of assets	0	0	0	0	0
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Total payments	39,503	5	1,298	40,806	56,265
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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 £28137 and the maximum stipend (in the fifth and subsequent years) £34577.

7 Collections for Third Parties

	* 2020	2019
	£	£
Alzheimer Scotland 24.12)	0	410
Christian Aid(Easter & Week)	0	1,200
Macmillan Coffee morning	0	225
Poppy Scotland	0	25
E Lothian Food Bank	5	410
	5	2,270

* No collections possible in 2020

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

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2020	2019
	£	£
<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>25,741</u>	<u>26,397</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>45,621</u>	<u>47,385</u>