

**The Church of Scotland**  
**ABERLADY PARISH CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS 2021**

**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  
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 Rev. Ruth Halley (Locum until 31.5.21) Reverend Robin Allison( Int

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 2021**

## **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 Robin Allison 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. These 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. During lockdowns in 2021 it was not possible to hold services in the church building but weekly service were held by Zoom in the early evening and we were joined by some of the Gullane congregation(our linked charge) There were reasonably well supported by the congregation. In August we restarted services twice monthly and from October we returned to weekly worship our building. Social events came to end in the spring during the first lockdown and it has been impossible to restart them because of government restrictions. However by August we were able to reopen the Stables Church Hall and various community groups restarted using them i.e. Toddlers Group, Brownies, SWI, .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 2021 saw a few deaths but the trend in attendance has been variable. 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 Aberlady Garden Group who grew vegetables which they gave to the villagers. Only essential property work was carried out and essential maintenance. Fundraising was not possible during 2021 because of Covid. This has impacted upon our finances and the congregation's and village's social interaction. However we did hold a National Giving Day in early October and this was very well supported by the congregation. We are hopeful of an improvement in 2022. We enjoyed our time with Reverend Ruth Halley as our Interim Moderator and Locum. When she left at the end of May we thanked her for her leadership, wished her well for her new post and gave her a small token of our appreciation. We continued to support East Lothian Foodbank by putting our donations into a Community effort both monthly and supporting their Christmas Jingle bags.

## **Financial review**

Kirk Session considers that the financial status of Aberlady Parish Church is cautiously sound, despite the fact that giving during 2021 decreased by more than 30%. In 2021 it was impossible to achieve all 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 2021 as so few regular services were held and due to Covid restrictions about collections it was difficult to make donations to charity.

## **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,

.....*Maya Phisak*.....

**Session Clerk**

**Date 15 .3.2022**

## 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 2021 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

3 Ramsay Place Penicuik EH26 9JS

Date.....

16 March 2022

\* 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 2021

|                                                                                | Note     | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Stonework<br>Funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--------------------------------------------------------------------------------|----------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b><u>Receipts</u></b>                                                         | <b>3</b> |                                    |                                  |                                 |                    |                    |
| Donations                                                                      |          | 22395                              | 0                                | 0                               | 22395              | 26311              |
| Legacies                                                                       |          | 0                                  | 0                                | 0                               | 0                  | 12,000             |
| Activities for Generating Funds                                                |          | 535                                | 0                                | 0                               | 535                | 1,810              |
| Bank & Deposit interest                                                        |          | 10                                 | 12                               | 0                               | 22                 | 146                |
| Investment income                                                              |          | 74                                 | 0                                | 0                               | 74                 | 11                 |
|                                                                                |          | <u>23,014</u>                      | <u>12</u>                        | <u>0</u>                        | <u>23,026</u>      | <u>40,278</u>      |
| National Giving day incl Gift Aid                                              |          | 2247                               | 0                                | 0                               | 2247               | 0                  |
| Donations for the use of premises                                              |          | 1,927                              | 0                                | 0                               | 1,927              | 3,812              |
| 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                                             |          | 144                                | 0                                | 0                               | 144                | 248                |
| Recovery of VAT                                                                |          | 0                                  | 0                                | 0                               | 0                  | 0                  |
| <b><u>Total Receipts</u></b>                                                   |          | <u>27,332</u>                      | <u>12</u>                        | <u>0</u>                        | <u>27,344</u>      | <u>44,338</u>      |
| <b><u>Payments</u></b>                                                         | <b>5</b> |                                    |                                  |                                 |                    |                    |
| Costs of generating funds                                                      |          | 37                                 | 0                                | 0                               | 37                 | 80                 |
| Charitable activities                                                          |          | 30,106                             | 0                                | 483                             | 30,589             | 40,806             |
| Governance costs                                                               |          | 0                                  | 0                                | 0                               | 0                  | 0                  |
|                                                                                |          | <u>30,143</u>                      | <u>0</u>                         | <u>483</u>                      | <u>30626</u>       | <u>40,886</u>      |
| <b><u>Total Payments</u></b>                                                   |          | <u>30,143</u>                      | <u>0</u>                         | <u>483</u>                      | <u>30626</u>       | <u>40,886</u>      |
| <b>Excess /Deficit of Receipts over Payments for the year before transfers</b> |          | -2,811                             | 12                               | -483                            | -3282              | 3,452              |
| <b>Transfers</b>                                                               |          | 0                                  |                                  | 0                               | 0                  | 0                  |
| <b>Excess/deficit of Receipts over Payments for the year</b>                   |          | <u>-2,811</u>                      | <u>12</u>                        | <u>-483</u>                     | <u>-3,282</u>      | <u>3,452</u>       |

# ABERLADY PARISH CHURCH

## Statement of Balances

At :                      31-Dec-21

|                                                  | Note | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Stonework<br>Funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--------------------------------------------------|------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>        |      |                                    |                                  |                                 |                    |                    |
| Bank & deposit balances at 1.1.21                |      | 21,425                             | 13,088                           | 3,686                           | 38,199             | 34,747             |
| <b><u>Movement in year:</u></b>                  |      |                                    |                                  |                                 |                    |                    |
| Excess of Receipts over Payments for the year    |      | -2,811                             | 12                               | -483                            | -3,282             | 3,452              |
| Moved to Cof S Investors Trust                   |      | 0                                  | -13,100                          | 0                               | -13100             | 0                  |
| Bank & deposit balances at 31.12.21              |      | 18,614                             | 0                                | 3,203                           | 21,817             | 38,199             |
| <b><u>Investments at market value</u></b>        |      |                                    |                                  |                                 |                    |                    |
| <u>Reserve Fund -Gen Congregational Purposes</u> |      | 13,807                             | 0                                | 0                               | 13,807             | 0                  |
| <u>Growth Fund</u>                               |      | 3,745                              | 0                                | 0                               | 3,745              | 3,329              |
| <u>Income Fund</u>                               |      | 300                                | 0                                | 0                               | 299                | 305                |
| <b><u>Total</u></b>                              |      | 17,852                             | 0                                | 0                               | 17,851             | 3,759              |
| <b><u>Assets</u></b>                             |      |                                    |                                  |                                 |                    |                    |
| <b><u>Liabilities</u></b>                        |      |                                    |                                  |                                 |                    |                    |
| Contingent Liabilities                           |      | NIL                                | NIL                              | NIL                             | NIL                | NIL                |

The accounts were approved by the Kirk Session on 15.3.22

For and on behalf of the Kirk Session

Hayel Thisatory

Session Clerk

Kayz B Macaskill

Treasurer

# ABERLADY PARISH CHURCH

## Notes to the Accounts 2021

### 1. Trustee Remuneration and Related Party Transactions

During the year, no trustee received reimbursement of expenses .

### 2. Movements in Funds

|                           | At 1 Jan<br>2021<br>£ | Receipts<br>£ | Payments<br>£  | Transfers<br>£ | At 31 Dec<br>2021<br>£ |
|---------------------------|-----------------------|---------------|----------------|----------------|------------------------|
| <b>Unrestricted funds</b> |                       |               |                |                |                        |
| General Fund              | 13,299                | 27,258        | 30,063         | 0              | 10,494                 |
| Flower Fund               | 783                   | 0             | -30.00         | 0              | 753                    |
| Sunday Club Fund          | 491                   | 0             | 0              | 0              | 491                    |
|                           | <u>14,573</u>         | <u>27,258</u> | <u>-30,093</u> | <u>0</u>       | <u>11,738</u>          |
| <b>Restricted funds</b>   |                       |               |                |                |                        |
| Congalton Bequest         | 2,722                 | 74            | 0              | 0              | 2,796                  |
| Fabric Fund               | 2,146                 | 0             | 0              | 0              | 2,146                  |
| Welfare Fund              | 1,984                 | 0             | -50            | 0              | 1,934                  |
| Church and Tower Fund     | 13,088                | 12            | -13100         | 0              | 0                      |
| Stonework                 | 3,686                 | 0             | -483           | 0              | 3,203                  |
|                           | <u>23,626</u>         | <u>86</u>     | <u>-13,633</u> | <u>0</u>       | <u>10,079</u>          |
| <b>Total funds</b>        | <u>38,199</u>         | <u>27,344</u> | <u>-43,726</u> | <u>0</u>       | <u>21,817</u>          |

|                                     | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Stonework<br>Funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| 1                                   |                                    |                                  |                                 |                    |                    |
| WFO Scheme (non Gift Aid)           | 575                                | 0                                | 0                               | 575                | 290                |
| Gift Aid Donations                  | 14388                              | 0                                | 0                               | 14388              | 16,753             |
| Tax Recovered on Gift Aid Donations | 4522                               | 0                                | 0                               | 4522               | 5,371              |
| Ordinary Offerings (Open Plate)     | 647                                | 0                                | 0                               | 647                | 1,165              |
| Other Offerings, Donations etc      | 2263                               | 0                                | 0                               | 2263               | 5,775              |
|                                     | <u>22,395</u>                      | <u>0</u>                         | <u>0</u>                        | <u>22,395</u>      | <u>26,311</u>      |
|                                     | 37                                 | 0                                | 0                               | 37                 | 80                 |

### 3. Analysis of Donations

WFO Scheme (non Gift Aid)  
Gift Aid Donations  
Tax Recovered on Gift Aid Donations  
Ordinary Offerings (Open Plate)  
Other Offerings, Donations etc

### 4. Analysis of Payments

#### Costs of generating funds

Offering envelopes