

**The Church of Scotland**

**ABERLADY AND GULLANE PARISH CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS 2023**

Congregation No: 30259

Charity No: SC005237

## Reference and Administrative Information

Charity Name: ABERLADY AND GULLANE PARISH CHURCH

Charity Registration Number: SC005237

Congregation Reference No: 30259

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

### Trustees

Mrs Val Barrie, Mr Raymond Binnie, Mr Michael Black, Mrs Morag Black, Mrs Muriel Calder, Mr Paul Casely, Mr David Chalmers, Mr Gordon Davie, Mrs Anne Dobie, Mr Douglas Donaldson, Mr James Donaldson, Mrs Allison Frostwick, Mr John Graham-Brown (until 31.3.2023), Mrs Joy Grey, Mrs Fran Goodman, Mrs Ruth Hunter, Mrs Joan Logan, Mrs Kaye Macaskill, Mrs Val Morrison, Mrs Nancy Mumford (until 30.11.23) Mr Stuart Munro, Mrs Carol Murray, Mrs Hazel Phisatory, Mr Ken Sims, Mrs Hilary Smyth, Mr Peter Smyth, Mrs Jacquie Thomas, Mrs Tracey Thomson, Mr Tom Walker, Mrs Elspeth Walker, Mrs Rachel Wallace, Mr Barry White, Mrs Kathleen White, Mr Ken Wright, Mrs Carol Yarrow.

List Kirk Session members - same as Trustees stated above

### Principal Office-bearers

Minister Reverend Dr Jock Stein (Interim Moderator until 27.11.23)  
Reverend Elisabeth Stenhouse from 27.11.23  
and Reverend Fred Harrison until 30.11.23 (Locum)

Session Clerk Mr Jim Donaldson, Mrs Hazel Phisatory and Mrs Elspeth Walker

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 2023**

### **Structure, Governance and Management**

#### **Governing Document**

Aberlady and Gullane 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 Session 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 Presbytery.

Reverend Jock Stein was appointed by Lothian Presbytery and remained as Interim Moderator until 27 November 2023. 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. Also, as the congregation's minister for the interim, they may be called on to help in representing the congregation's views to the Presbytery. On 27 November the congregation was delighted to welcome Reverend Elisabeth Stenhouse at her induction as their new minister.

#### **Organisational Structure**

The Kirk Session is operating with several committees. These are: Communication, Christian Aid, Finance, Property, Safeguarding and Worship. The traditional services are held every Sunday at Gullane at 9.45am and at Aberlady at 11.15am and on other specific occasions such as Easter and Christmas. In addition we hold a monthly joint service at 10.30am alternating between the churches and this is led by the Worship team. This allows time for socialising and fellowship between the two congregations which is reasonably well supported. The JAM Club meets during the service and is attended by families from both villages. There is also EJam for older children who meet monthly at Gullane. Wednesday morning coffees are held at Gullane which allows fellowship and contributes to fundraising. Aberlady Kirk Stables Church is well used by various community groups and makes a good contribution to their upkeep. The Church Office is also located there.

## Achievements and Performance

The year was an eventful one for Aberlady and Gullane Church, a year which began with the first meeting of a new enlarged Lothians and Borders Presbytery which, in turn, generated an air of optimism among our congregation that, shortly thereafter, we would obtain approval to go ahead and advertise for a new minister. However, it was not until May 12th that we finally received very welcome and long overdue permission to call a new minister – a 0.5 position. Adverts were placed on-line and in Life and Work and, with a Nomination Committee already set up, the search began. On the recommendation of the Nomination Committee, arrangements were made for the Reverend Lis Stenhouse, then Parish Minister at Cleish and Fossoway Churches, Kinross to preach as the sole nominee on Sunday 22nd October. After the service, the outcome of the vote was overwhelmingly in favour of the Reverend Lis Stenhouse being appointed as the new minister of Aberlady and Gullane Church. An induction service was held in Aberlady on November 27th followed by a very enjoyable social in the Kirk Stables at which presentations were made to our new minister, the Reverend Dr Jock Stein, Interim Moderator and the Reverend Fred Harrison, our locum minister for almost two years. Lis took up her appointment shortly thereafter and delivered her first service on December 10th. Thanks must go to members of the Nomination Committee for their excellent search work, the outcome of which has secured the future of Aberlady and Gullane Church.

In February a Worship Team was established. The Kirk Session had long accepted that a part-time minister could not fulfil all the duties normally associated with a full-time minister and, by way of preparation for changed circumstances, agreed that a Worship Team and monthly joint services should be introduced. Joint services started in March and are now held on the first Sunday of each month led by members of the Worship Team. Both innovations have proved to be highly successful and we are now developing ways in which members of Session and the congregation can take a greater lead in pastoral work.

A Steering Group, set up in March and convened by the Interim Moderator, proved to be an excellent forum for discussion of ways in which operational priorities could be processed post-union. During the year, all the objectives of the Steering Group were met and it was wound-up at the end of December. Examples of objectives achieved include: preparing the house and garden for the arrival of the new minister once we obtained the keys to the new manse in June; arrangements for the induction of a new minister; appointment of a church secretary; and reviewing the committee structure.

Throughout the year our new post-union committee structure has operated well. Our new enlarged Kirk Session agreed greater frequency of meetings due to the volume of business that required Session approval. The Finance Committee continues to maintain a general oversight on finance, the Property Committee continue to progress plans for replacement of the church heating system in Gullane, with associated removal of pews, in addition to a programme of works and ongoing maintenance in both churches which continues throughout the year. The Communications Committee, reaching out to their growing local community are preparing a welcoming flier for circulation to all houses in both villages. Plans are also well underway to go ahead with the first streaming of a service on a pilot basis.

Safeguarding has remained a priority throughout the year and two members have now completed Advanced Safeguarding Training. The JAM club continues to meet each Sunday morning in Gullane and at joint services. Between 8 and 12 children of varying ages attend, most of whom are under 8 years old. Craft afternoons continue to prove extremely popular and this year saw the introduction of an Autumn Light Party at which 20-30 children attended. Of those families that came along, seven were new to the church. The Nativity Play was also an outstanding success.

EJAM, for older children, has over 30 attending regularly throughout the year. It meets at the same time, once a month on a Sunday evening, splits into two groups for Bible study and activities before getting together for pizza.

Our church continues to play a key role in the local community and, at a time of need, this is proving to be essential. Strong and supportive links have been developed with the East Lothian Food Bank, and through coffee mornings held each week in the Church Centre. We also made contributions to Christian Aid in pursuit of a world in which equality and justice are available to all our global neighbours.

In summary, the year has witnessed considerable challenges and a great deal of change. Throughout we have been fortunate to receive ongoing advice, support and encouragement from our Interim Moderator, the Revd Dr Jock Stein, who chaired all Session and Steering Group meetings. Most importantly, members of Session and the congregation have devoted considerable time and effort towards ensuring the ongoing success and long-term sustainability of our church.

**Financial review**

Kirk Session considers that the financial status of Aberlady and Gullane Parish Church is sound since the union in 2022. In 2023 it was impossible to achieve all budget levels. There was major expenditure on the purchase of a new modern Manse in Gullane and fitting it out for the arrival of the new Minister. In addition there was some expenditure on exterior painting at Aberlady church and interior painting at the Kirk Stables and on stonework repairs to the wall at the bottom of the Stables garden over the wall from the Glebe. There was some expensive repairs to the roof at Gullane Church, completion of AV work, exterior painting and major improvements to the church garden. Some necessary maintenance work and minor purchases were made at both sites. Despite this the church was able to end the year with improved amount in the bank and considerable reserves. In 2023 the congregation improved its charitable giving considerably.

**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 both Manses and these would be used to supplement any unforeseen expenditure. In addition there are substantial reserves in the Investors Trust.

**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,

*James T Donaldson*  
.....

Session Clerk

Date 2024

*11 March 2024*

**ABERLADY AND GULLANE PARISH CHURCH**

**SC005237**

**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 2023 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.

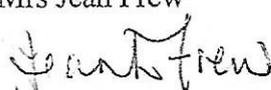
**Basis of independent examiner's statement**

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*]  
L-1-...\*7

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 9J

Date.....20. March 2024

\* 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 AND GULLANE PARISH CHURCH**

**Receipts and Payments Account**

**Year ended 31 December 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Stonework Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>						
Donations	3	77233	40	0	77273	55857
Legacies		0	0	0	0	0
Activities for Generating Funds		4882	0	0	4882	1233
Bank & Deposit interest		0	0	0	0	17
Investment income		2152	1510	0	3662	2326
		<u>84267</u>	<u>1550</u>	<u>0</u>	<u>85817</u>	<u>59433</u>
Donations for the use of premises		9,719	0	0	9,719	5,491
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from Capital Funds(GT)		39789	0	0	39789	0
Other Receipts - Life & Work sales		168	0	0	168	0
<b><u>Total Receipts</u></b>		<u>133,943</u>	<u>1,550</u>	<u>0</u>	<u>135,493</u>	<u>64,924</u>
<b><u>Payments</u></b>						
Costs of generating funds		37	0	0	37	0
Charitable activities	5	112649	0	318	112,967	97,313
Governance costs		0	0	0	0	0
<b><u>Total Payments</u></b>		<u>112686</u>	<u>0</u>	<u>318</u>	<u>113004</u>	<u>97313</u>
<b>Excess /Deficit of Receipts over Payments for the year before transfers</b>		21,257	1,550	-318	22,489	-32,389
Transfers		5,613	-1,550	-4,063	0	0
<b>Excess/deficit of Receipts over Payments for the year</b>		<u>26,870</u>	<u>0</u>	<u>-4,381</u>	<u>22,489</u>	<u>-32,389</u>

**ABERLADY AND GULLANE PARISH CHURCH****Statement of Balances****At**                      **31-Dec-23**

	Unrestricted	Restricted	Stonework	Total	Total
	Funds	Funds	Funds	2023	2022
Note	2023	2023	2023	2023	2022
	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances at 1.1.23	13,921	0	4,381	18,302	34,501
Transfer-Aberlady at 25.8.22	0	0	0	0	16190
<b>Total</b>	<b>13,921</b>	<b>0</b>	<b>4,381</b>	<b>18,302</b>	<b>50,691</b>
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	26,870	0	-4,381	22,489	-32,389
Bank & deposit balances at 31.12.23	40,791	0	0	40,791	18,302
<b><u>Investments at market value</u></b>					
<b><u>Reserve Fund -Gen Congregational Purposes</u></b>	13327	0	0	13327	12,344
<b><u>Deposit Fund-Gen Congregational Purposes</u></b>	343	0	0	343	343
<b><u>Deposit Fund-Fabric</u></b>	0	274	0	274	0
<b><u>Income Fund</u></b>	263	0	0	263	262
<b><u>Growth Fund</u></b>	274	0	0	274	3,348
<b><u>Growth Fund General Purposes</u></b>	36,023	0	0	36,023	33,367
<b><u>Growth Fund General Purposes</u></b>	1,282	0	0	1,282	1,188
<b><u>Fabric Fund</u></b>	0	4,687	0	4,687	4,341
<b><u>M&amp;G Charifund</u></b>	38,869	0	0	38,869	39,804
<b>Total</b>	<b>90,381</b>	<b>4,961</b>	<b>0</b>	<b>95,342</b>	<b>94,997</b>

James T Donaldson

Session Clerk

Kay B Macaskill

Treasurer

Approved by trustees and signed at Kirk Session on 11 March 2024

**ABERLADY AND GULLANE PARISH CHURCH**

**Notes to the Accounts 2023**

**1. Trustee Remuneration and Related Party Transactions**

During the year, one trustee received payment for providing secretarial services and another's husband was paid for professional architectural advice.

**2. Movements in Funds**

	at 1.1.23	Receipts	Payments	Transfers	At 31 Dec 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	-534	133,577	111,895	4,063	25,211
Flower Fund	1,160	200	217	0	1,143
Sunday Club Fund	5,274	500	574	0	5,200
	5,900	134,277	112,686	4,063	31,554
<b>Restricted funds</b>					
Congalton Bequest	2,840	74	0	0	2,914
Fabric Fund	2,146	1,142	0	0	3,288
Welfare Fund	1,934	0	0	0	1,934
Darling Fund	1,101	0	0	0	1,101
Stonework	4,381	0	318	-4,063	0
	12,402	1,216	318	-4,063	9,237
<b>Total funds</b>	18,302	135,493	113,004	0	40,791

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Stonework Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	2085	0	0	2085	4729
Gift Aid Donations	50340	0	0	50340	38400
Tax Recovered on Gift Aid Donations	14017	0	0	14017	7064
Ordinary Offerings (Open Plate)	5188	0	0	5188	2027
Other Offerings, Donations etc	5603	40	0	5643	3637
	77,233	0	0	77,273	55,857

**4. Analysis of Payments**

**Costs of generating funds**

Offering envelopes	37	0	0	37	0
--------------------	----	---	---	----	---

**5 Charitable activities**

	Unrestricted	Restricted	Stonework	Total	2022
Giving to Grow allocation	28,342	0	0	28,342	39,960
Locum Charges	16,395	0	0	16,395	7,169
Presbytery dues	753	0	0	753	495
Minister's expenses	2,273	0	0	2,273	2,577
Pulpit supply	90	0	0	90	180
Fabric repairs & maintenance	19,137	0	318	19,455	30,607
Manse Council Tax	942	0	0	942	0
Other building costs-Manse	656	0	0	656	0
Manse garden	150	0	0	150	0
Heat and light	11,153	0	0	11,153	2,278
Insurance	5,263	0	0	5,263	2,355
Church Garden Maintenance	2,945	0	0	2,945	474
Church Office Expenditure	2,482	0	0	2,482	641
Printing, stationery and postage	2,268	0	0	2,268	906
Other expenses incl vacancy	2,355	0	0	2,355	2,644
Fundraising Expenses	869	0	0	869	0
Salaries- Sec, organist & others	11,522	0	0	11,522	3,487
Cleaning-salaries and Materials	4,512	0	0	4,512	1,320
Life & Work costs	168	0	0	168	0
Flower Fund	17	0	0	17	265
EJam	285	0	0	285	260
Jam Club expend	72	0	0	72	1,695
	<u>112,649</u>	<u>0</u>	<u>318</u>	<u>112,967</u>	<u>97,313</u>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Purchase of assets	0	0	0	0	0
<b>Total payments</b>	<u>112,686</u>	<u>0</u>	<u>318</u>	<u>113,004</u>	<u>97,313</u>

**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 £30135 and the maximum stipend (in the fifth and subsequent years) £37032

**7 Collections for Third Parties**

	2023	2022
	£	£
Age Scotland	170	0
Christian Aid(donation)	1680	250
Christian Aid (Ukraine Crisis)	0	195
DEC	535	0
Poppy Scotland	50	460
E Lothian Food Bank	674	685
Gullane Day Centre	170	0
World Day of Prayer	122	0
	<u>3,401</u>	<u>1,590</u>

**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 6

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

	2023 £	2022 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>0</u>	<u>16,396</u>
Market Value at 31.12 transferred to Revenue Account	<u>0</u>	<u>23,250</u>
*Capital acc 56(new manse purchased June) balance at 31.12	<u>600,543</u>	1,472,673
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>84,743</u>	<u>43,481</u>
<b><u>85 TEMPORARY FUNDS</u></b>		
Closing balance at 31.12.22	0	2

\* See next sheet 12