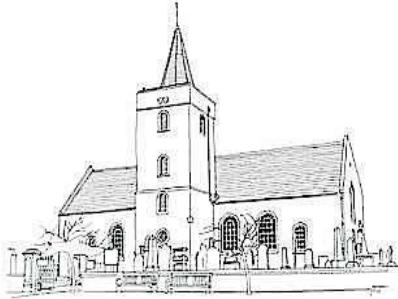


**The Church of Scotland**  
**Yester, Bolton & Saltoun Parish Church**



**Report & Accounts 2018**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 030255**

**Charity No: SC 015414**

## Reference and Administrative Information

Charity Name: Yester, Bolton & Saltoun Parish Church (Church of Scotland)

Charity Registration Number: SC015414

Congregation Reference No: 030255

Contact Address: Giffordvale  
Haddington Road  
Gifford  
East Lothian  
EH41 4JD

### Trustees

The trustees (all Kirk Session Members) who served at any time during the year up to the date of signing the accounts were:

Alexander Crawford Simpson Boswell (to 1st November 2018)	Jacqueline Edna Jayne McCreery
Anikó Schütz Bradwell (from 29th May 2018)	Elizabeth McDougal
John Karl Burleigh (to 6th August 2018)	James Liddle McDougal
Archibald Stewart Chalmers	Joyce McIntosh
Isobel Sandra Chalmers	John Macfarlane
Percy Alexander Craigie	Arthur McLeod
Dorothea Davies	Thomas Finlay Marshall
Margaret Ann Dickson	Alison Machray Mill-Irving
Cressida Hermione Douglas-Miller	James Paterson
Edward Gwynne Evans	Jean Elizabeth Peat
Wendy Ann Ferguson	Mary Jane Renton
Francis Alexander Fiddes	Jennifer Bridget Riddell
Hamish Ogilvie Gibbon	Richard Campbell Rothery
Christine Margaret Ann Gillies	Paul Alfred James Sales
Alexander John Turner Hogg	Morag Jessie Swan
Alexander Gardner Horsburgh (to 28th May 2018)	William Millar Swan
David Ian Jameson	Anne Wood
Mary Kerr	Alastair James Wyllie

### Principal Office-bearers

Minister: Anikó Schütz Bradwell

Session Clerk: Alastair James Wyllie

Treasurer: Thomas Finlay Marshall

### Independent Examiner

Andrew Gobourn  
Greenhead Farmhouse  
West Saltoun  
East Lothian  
EH34 5EH

### Bankers

The Royal Bank of Scotland plc  
32 Court Street  
Haddington  
East Lothian  
EH41 3NS

Bank of Scotland plc  
44 Court Street  
Haddington  
East Lothian  
EH41 3NS

# **Trustees' Annual Report**

## **Year ended 31 December 2018**

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

#### **Governing Document**

The Church is administered in accordance with the terms of a Unitary Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

The members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Ruling Elders of the Church and were chosen from those members of the Church who were considered to have the appropriate gifts and skills. The Minister is also a member of the Kirk Session.

#### **Organisational Structure**

The Kirk Session is responsible for spiritual affairs within the Parish: it also manages the business affairs of the Church. Certain responsibilities are delegated to the Finance Committee, and the Fabric Committee as appropriate. Generally the full Kirk Session meets four times a year.

Until 31st December 2014, the separate Parishes of Yester, Humbie, and Bolton & Saltoun were linked. On 1st January 2015, the Parishes of Yester, and Bolton & Saltoun were united as the Parish of Yester, Bolton & Saltoun and the combined parish was linked with the Parish of Humbie from that date.

#### **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.

In 2018, Yester, Bolton & Saltoun Church has shown itself to be a lively, dedicated rural congregation once more. Maintaining the three church buildings as well as the Session Rooms in East Saltoun has been beneficial to the life of the congregation and parish, through enabling both Sunday and local family services in all three villages, as well as community activities in the Session Rooms.

## **Trustees' Annual Report (cont)**

**Year ended 31 December 2018**

### **Achievements and Performance**

Sunday services continue to be held weekly at 11am, rotating between the villages with two monthly services in Gifford and one each in Bolton and East Saltoun. Coffees and teas are offered before the service on the last Sunday of the month, thanks to dedicated volunteers, and provide a welcome space for conversation and getting to know one other. Attendance at Sunday services has been consistently good with numbers of around 50, with some very busy services around Remembrance and Christmas. Holy Communion was celebrated formally every second month, and a shorter celebration of Holy Communion took place after the end of the Service of the Word in the intervening months, usually attended by around 15 people. Every three months, a joint Sunday service was held with the linked congregation of Humble Church.. Two joint evening services were held on Maundy Thursday and Good Friday, and since autumn 2018, joint evening services are also held roughly every six weeks, alternating between Wednesday and Sunday evenings, so far focussing on Peace Sunday and St Martin's Day, as well as a Blue Christmas service. A Christmas Watchnight service was held in Gifford. During the year, seven children were baptised, and 14 funeral services took place. Two new members joined the congregation in 2018.

There are plenty of activities taking place during the week, too, with two weekly knitting groups in Gifford and East Saltoun, a Bible study and discussion group which meets every two to three weeks, a prayer group which meets monthly, and two monthly coffee mornings in East Saltoun and Gifford. The choir was sad to say farewell to Brigid Simpson, their dedicated leader, who moved abroad in the summer, but welcomed Nancy Jones as new choir leader in the autumn. The Social Planning Group enabled a Soup Lunch in April and a wonderful Garden Fete, held at Broadwood in Gifford, in June, as well as a Coffee Morning in East Saltoun in aid of the refurbishment of the Fletcher Hall, and prepared Christmas cards with motifs of two of the churches, sold in aid of church funds. Once again, we supported a planning group from the local community in their running of Carols around the Christmas Tree outside Yester Church, in aid of Versus Arthritis. A Property Review Group supports the work of the Kirk Session, and a Messy Church team, consisting of members from YBS and Humble Church, plans children's activities.

The Session held four regular meetings during the year, of which one was moderated by the Rev Sandy Horsburgh as Interim Moderator, one by the Rev John Smith, the Locum Minister, due to the illness of the Interim Moderator, and two by the Minister after her return from Maternity Leave. The Session consists of 32 elders, with two elders having retired during the year from active service.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2018**

Two Messy Church events were held during the year, jointly with Humble Church. For the second of these, personal invitations were sent to children with a connection with the congregations, as well as the usual publicising through posters and on social media, which resulted in a much higher attendance than at recent events. This practice is now continuing. Three youth organisations - the Gifford Cubs, Gifford Brownies and Pencaitland Guides - participated in the Remembrance Service in Gifford. Children were also invited to take part in the Nativity play, which took place on 23rd December, with around 25 children involved (who also participated in a Christmas Party after the service). School chaplaincy continues at Yester and Saltoun Primary Schools, with good links to the schools, and regular involvement of the Minister at school assemblies, some of which were held in the churches.

Communication is enabled through four annual newsletters, a weekly news email, which is sent out to roughly 70 people (available on request), information posters on notice boards and a church website and facebook page. Audio recordings of the services are available on the website and, on request, on CDs. The Church continued to support East Lothian Foodbank, with three collections during the year, as well as the Blythswood Christmas Shoebox Appeal. A church team participated again in the Gifford Inter-Society Quiz.

The Minister continues her work on the Ecumenical Relations Committee of the Church of Scotland, as well as her membership of the Iona Community, and has recently joined a rota of ministers providing short reflections for the East Lothian Courier.

Many thanks are due to the elders and volunteers who enable so many of our activities through their dedicated and generous service in such varied areas, as well as to everyone who participates in the life of the church throughout the year. Our gratefulness also goes out to the Revs Sandy Horsburgh and John Smith for their service to us during the Minister's Maternity Leave.

## **Trustees' Annual Report**

### **Year ended 31 December 2018**

#### **Financial Review**

The principal sources of Income are Free Will Offerings (Envelopes), Gift Aid Donations, and Open Plate Offerings. Other sources are legacies, Trust Funds, and Donations. The offerings, excluding tax recovered on gift aided contributions, amounted to £37,430 in 2018, while in 2017, they amounted to £40,097 a decrease of £2,667.

Overall, including tax recovered on gift aided contributions, the amount donated decreased by approximately 1%, being £46,846 in 2018, down from £47,432 in 2017. Included in that amount were gift aided donations, which decreased to £12,405 in 2018 from £14,030 in 2017. Open Plate collections increased, being £6,395 in 2018 and £6,053 in 2017, but FWO offerings decreased, being £18,630 in 2018, down from £20,015 in 2017.

During 2018, the General Fund and Fabric Fund Income totalled £55,200, while for 2017 the total was £54,856.

Separately, the Restoration Fund totals £2,972. The intention behind this Fund is to re-establish the reserves held prior to the refurbishment of Yester Church in 2010.

It is the Trustees' intention to hold capital reserves and cash reserves to cover normal expenditure. It is considered that to do that it would be reasonable to hold capital reserves of 10% of the value of the properties that the congregation are responsible for, and cash reserves of approximately six months 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 relating to 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,

AJ Wyllie (sgnd)

#### **Session Clerk**

Date: 12th February 2019

# **Yester, Bolton & Saltoun Parish Church**

## **SC015414**

### **Independent Examiner's Report to the Trustees of Yester Bolton & Saltoun Parish Church**

I report on the accounts of the charity for the year ended 31st December 2018 which are set out on pages 7 to 11.

#### **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. The 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.

A Gobourn (sgnd)

A Gobourn  
Greenhead Farmhouse  
West Saltoun  
East Lothian  
EH34 5EH

Date 24th February 2019

**Yester, Bolton & Saltoun Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2018**

		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	47,645	1,715		49,360	74,570
Legacies		-	-		-	160
Activities for Generating Funds		3,933	527		4,460	8,231
Bank & Deposit interest		2	2		4	9
Investment income		1,113			1,113	1,136
Rental of premises		1,910			1,910	2,040
Sale of assets		-			-	-
Sale of investments					-	-
Grants			3,000		3,000	4,000
Receipts from General Trustees					-	-
Life & Work Subscriptions		597			597	419
<b><u>Total Receipts</u></b>		<b>55,200</b>	<b>5,244</b>		<b>60,444</b>	<b>90,565</b>
<b><u>Payments</u></b>						
Costs of generating funds	4	212			212	212
Charitable activities	4	61,632	2,909		64,541	102,909
Governance costs						-
<b><u>Total Payments</u></b>		<b>61,844</b>	<b>2,909</b>		<b>64,753</b>	<b>103,121</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		- 6,644	2,335		- 4,309	- 12,556
Transfers		4,277			4,277	4,330
<b>Excess of Receipts over Payments for the year</b>		- 2,367	2,335		- 32	- 8,226



**Yester, Bolton & Saltoun Parish Church**  
**Statement of Balances**  
**At 31 December 2018**

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
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**Bank & Deposit Balances**

Bank & deposit balances brought forward	4,241	2,610		6,851	15,077
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**Movement in year:**

Excess of Receipts over Payments for the year	-	2,367	2,335	-	32	-	8,226
Bank & deposit balances carried forward	1,874	4,945		6,819	6,851		

**Investments at market value**

Book Value £25,300 (2017: £25,300)	50,326			50,326	52,566		
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**Assets**

Gift Aid Receivable				2,003	4,618		
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**Liabilities**

Rental of Hall							
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The accounts were approved by the Kirk Session on 12th February 2019.

For and on behalf of the Kirk Session

AJ Wyllie (sgnd)

**Session Clerk**

TF Marshall (sgnd)

**Treasurer**

# Yester, Bolton & Saltoun Parish Church

## Statement of Balances

### Notes to the Accounts

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

No trustee received any remuneration or reimbursement of expenses during the year.

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.

#### 2. Movements in Funds

	At 1 Jan 2018 £	Receipts £	Payments £	Transfers £	At 31 Dec 2018 £
<b>Unrestricted funds</b>					
General Fund	4,085	53,629	48,009	- 7,987	1,718
General Reserve Fund	156	0		-	156
Fabric Fund	-	1,571	13,835	12,264	-
	<u>4,241</u>	<u>55,200</u>	<u>61,844</u>	<u>4,277</u>	<u>1,874</u>
<b>Restricted funds</b>					
Restoration & Ceiling Fund	555	5,134	2,717		2,972
Youth Group Fund	83	-	-		83
Flower Fund	130	-	-		130
Sunday School Fund	1,842	110	192		1,760
	<u>6,851</u>	<u>60,444</u>	<u>64,753</u>	<u>4,277</u>	<u>6,819</u>
Fabric Reserve Fund	<u>25,300</u>	-	-	-	<u>25,300</u>
<b>Total funds</b>	<u>32,151</u>	<u>60,444</u>	<u>64,753</u>	<u>4,277</u>	<u>32,119</u>

#### Purposes of Designated Funds

Fabric Fund: The Trustees have set aside Funds for the Maintenance and Insurance of the Church property.

Restoration and Ceiling Fund: This Fund has been established in order to finance the restoration of Yester Kirk and the replacement of the ceiling in Saltoun Kirk, recognising the exceptional nature of both these heads of expenditure.

Youth Group Fund: This Group does not presently meet, but the Funds as shown will be made available should the Group be revived at any time in the future. Meanwhile following a decision by the Kirk Session in 2013, these Funds were used to provide for the needs of the drop-in Youth Club.

Flower Fund: This Fund has been established to fund floral decoration of the Church buildings.

Sunday School Fund: This Fund is set aside for use by the Sunday School to do with it as deemed appropriate

In addition to these Funds, there is also a Consolidated Fabric Reserve Fund, which is held and administered on behalf of the Congregation by the General Trustees. Details of the assets of this Fund are set out in the Appendix to these Accounts.

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2018	2017
	2018	2018	2018	2018	2017
	£	£	£	£	£

### 3. Analysis of Donations

WFO Scheme (non Gift Aid)	18,630			18,630	20,015
Gift Aid Donations	12,405	60		12,465	25,535
Tax Recovered on Gift Aid	9,416	1,545		10,961	10,393
Ordinary Offerings (Open)	6,395			6,395	6,053
Other Offerings, Donations:	799	110		909	12,574
	<u>47,645</u>	<u>1,715</u>		<u>49,360</u>	<u>74,570</u>

### 4. Analysis of Payments

#### Costs of generating funds

Investment Managers' fees					
Offering envelopes	212			212	212
	<u>212</u>			<u>212</u>	<u>212</u>

#### Charitable activities

Ministries & Mission allocations	34,635			34,635	35,194
Presbytery dues	466			466	459
Voluntary Additional Stipend	-			-	-
Minister's expenses	2,631			2,631	762
Ministerial Assistance	-			-	-
Pulpit supply	400			400	900
Other staffing costs	3,900			3,900	3,840
Fabric repairs & maintenance	4,308			4,308	45,715
Manse Expenses inc Council	4,600			4,600	4,900
Heat and light	4,525			4,525	4,518
Insurance	4,927			4,927	4,824
Other building costs	-			-	-
Rental	-			-	-
Books & Prizes	-			-	-
Printing, stationery and postage	491			491	282
Other expenses	749	2,909		3,658	1,515
	<u>61,632</u>	<u>2,909</u>		<u>64,541</u>	<u>102,909</u>

#### Governance costs

Independent examiner's fees

#### Other payments

Purchase of assets

Purchase of investments

## 5. 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 £27,044 (£26,644) and the maximum stipend in the fifth and subsequent years £33,234 (£32,743).

## 6. Collections for Third Parties

Earl Haig Fund  
Fresh Start  
EL Food Bank

	2018	2017
	£	£
	457	410
	521	-
	-	150
	<u>978</u>	<u>560</u>

## APPENDIX

### Funds held on behalf of the Congregation by The Church of Scotland General Trustees

<b><u>CAPITAL ACCOUNT</u></b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Market Value at 31st December	14,166	14,745
Represented by 9,637 shares in the Consolidated Fabric Fund, with a book value of £10,087		
<b><u>REVENUE ACCOUNT</u></b>	<b>£</b>	<b>£</b>
Credit Balance held as at 1st January	27,669	31,352
Transfer to Fabric Fund	4,277	4,330
Share of Manse Rent		
Dividend on Capital Account	502	487
Interest on Revenue Account	<u>128</u>	<u>160</u>
Credit Balance held as at 31st December	24,022	27,669

The Funds set out above constitute the Consolidated Fabric Reserve Fund funded by the sale of the previous manse, and the share of manse rentals during vacancies.