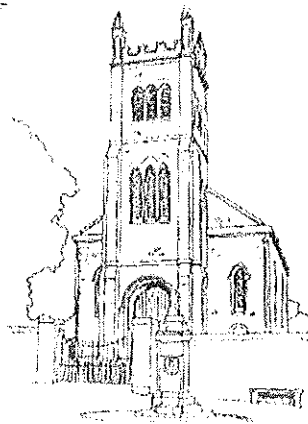


**The Church of Scotland**  
**Yester, Bolton & Saltoun Parish Church**



**Report & Accounts 2021**

**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:

Anikó Schütz Bradwell	Elizabeth McDougal
Archibald Stewart Chalmers (to 15th May 2021)	James Liddle McDougal
Isobel Sandra Chalmers (to 15th May 2021)	John Macfarlane
Percy Alexander Craigie	Arthur McLeod
Margaret Ann Dickson	Thomas Finlay Marshall
Cressida Hermione Douglas-Miller	Alison Machray Mill-Irving
Edward Gwynne Evans	James Paterson
Wendy Ann Ferguson	Jean Elizabeth Peat
Francis Alexander Fiddes	Jennifer Bridget Riddell
Christine Margaret Ann Gillies	Richard Campbell Rothery (to 6th May 2021)
Hamish Ogilvie Gibson	Paul Alfred James Sales
Alexander John Turner Hogg	Morag Jessie Swan
David Ian Jameson	William Millar Swan
Mary Kerr (to 31st January 2022)	Anne Wood
Jacqueline Edna Jayne McCreery	Alastair James Wyllie

### Principal Office-bearers

Minister: Anikó Schütz Bradwell  
Session Clerk: John Macfarlane  
Treasurer: Thomas Finlay Marshall

### Independent Examiner

Andrew Gobourn  
Greenhead Farmhouse  
West Saltoun  
East Lothian  
EH34 5EH

### Bankers

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

# **Trustees' Annual Report**

## **Year ended 31 December 2021**

### **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. Presently, a weekly Sunday service is normally held at 10.00 am in one of the Parish Churches of Bolton Saltoun or Yester.

#### **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.

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

### **Year ended 31st December 2021**

We have experienced another challenging year, strongly shaped by the situation around covid and the resulting restrictions, and by the Presbytery Mission Plan. We held our services online from Christmas 2020 until mid-April, offering a weekly pre-recorded Sunday service with contributions of readings, prayers, pictures and music from members of the congregation and our organists. The services were broadcast through our websites and our YouTube channel, and sound recordings on CD have been available. Participation in the services across the linked parish averaged 48 households online and five by sound recording, which increased at Christmas and Easter. We also offered online evening services on Ash Wednesday and daily during Holy Week, with average participation by 30 households

In line with Government guidelines and those issued by the Church of Scotland Covid Group, we reopened the church buildings in mid-April, just after Easter, for weekly Sunday services held at Yester Church on the first and third Sundays of the month, at Bolton Church on the second and at Saltoun Church on the fourth Sunday of the month. Following a request by Humbie Church, and a consultation during the spring, we changed the time of our service to 10am. The Services continued to be filmed and made available online and as sound recordings each week, and we are very grateful to our small yet dedicated team who are enabling this.

Attendance at the in-person services has averaged at around 30 people, with another 22 households on average joining in online (across the linked parish, and higher participation at Christmas) and five households using a sound recording or sermon transcript. We celebrated Holy Communion online on Maundy Thursday, and offered two dedicated Communion services online in September and November, however with very low participation numbers.

During the year, seven funerals took place, and we celebrated three baptisms and two weddings in our churches. The minister is especially grateful to the elders who have enabled our in-person services, through ongoing risk assessments, gentle guidance to those attending, and ensuring that everyone was as safe as possible.

Also during the year, the Kirk Session met twice online and twice in person. Again, the minister would like to thank the elders who were willing to engage through forms of communication with which they had not been familiar previously. The elders continued in their various pastoral, social and administrative tasks, as far as possible this year, ably led by the very committed Session Clerk team. We were saddened by the loss of Richard Rothery, a longstanding elder of Yester Church and subsequently the joint congregation, and of Sir Alexander Boswell, one of our retired elders with more than 50 years of service on various Kirk Sessions. We regretfully accepted the retirement of Sandra and Stewart Chalmers from eldership duties, and that of May Kerr earlier this year, with many thanks for their committed and cheerful service over the years.

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

### **Year ended 31 December 2021**

Regretfully, in light of the covid restrictions, the planned Local Church Review did not take place. A Presbytery Mission Plan was instead introduced, outlining proposals for a Haddington Cluster that would include our linked parish, as well as Haddington St Mary's and Haddington West l/w Morham and Garvald Churches. We discussed the proposals in our Session meeting in August and participated in further discussions between ministers and Session Clerks, facilitated by the Rev Neil Dougall and Mrs Cath Leitch, representing the Presbytery Strategic Planning and Mission Committee. These representatives also attended the Session meeting in November, further discussing the options before us with the elders. Discussions are ongoing, with further meetings scheduled for early in the New Year. The proposals for our area are in line with all of Lothian Presbytery, and indeed the whole of the Church of Scotland, taking account of the decrease in congregation members, income, and number of ministers available to serve the Church across the country.

#### **Achievements and Performance**

We published the usual four newsletters again this year, and were grateful for contributions from across our parish. A weekly news email reaches around 110 households across the linked parish, and services and events are publicised through our notice boards. We also publish all information and news on our church website, and our social media channels on Facebook, Instagram and Twitter. Many thanks to Cressida Douglas-Miller who has taken on the role of web editor, to enable this engagement. The minister continues to write a column for the East Lothian Courier, in rotation with other local ministers. She was also invited to co-lead an episode of the BBC Scotland Programme, Reflections at the Quay, in January. During Advent, we again offered an online Advent Calendar with daily videos of members of the linked congregations, containing musical offerings, poems and stories, and craft tutorials. Thanks are due to all who offered contributions, and to Claire Gobourn and Liz McDougal for coordinating it. Many thanks also to Jenny Riddell who once more decorated the window of the Session Rooms in East Saltoun each week of Advent.

Pastoral care took place still much via phone and video calls, although during the summer, more visits were possible. All through the year, the minister and elders offered support in person to members who were critically ill, and their families, including the provision of home communion where wished for. Many of our members continued to support the community initiatives to help people who were isolating. Over the summer, we offered outdoor coffee mornings in the grounds of the Fletcher Hall in East Saltoun and in the Manse garden in Gifford, and resumed the indoor coffee mornings in September, pausing once more in mid-December in light of rising infection numbers.

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

### **Year ended 31 December 2021**

Other groups, such as the Knitting Groups and the Church Choir, have met again regularly since the summer in-person, while the Study Group and the Prayer Group are still pausing. While we were not able to hold fundraising events, we were generously gifted a large collection of books by Ian Arnott, one of our members, and are grateful to June Marshall for cataloguing them and coordinating their sale for church funds. Once again, we had regular collections for the East Lothian Foodbank, a Christmas appeal for the Blythwood Care Shoebox Appeal, as well as a collection around Remembrance Sunday for Poppy Scotland. The Minister again assisted the Saltoun Community Association as one of their Trustees, while supporting it in the process of changing its legal status which will terminate the trusteeship. The Minister also worked with the Gifford Community Council on various topics, including an exploration of options to extend the Gifford cemetery.

Following the much-appreciated Messy Church Advent craft bags, we provided more craft bags during Lent and at Harvest time to families in the parish, including online tutorials, and are very grateful to our Messy Church team who enabled this. Since September, we have held a monthly Sunday Club for children of pre-school and primary-school age during the Sunday service, which has been well received. In December, we had our Nativity service with around 25 children from across the parish. Five more volunteers have or are currently undergoing PVG checks, to enable them to have greater participation with youth work in our church. Good links continue with the schools, with regular conversations with the head teachers and other staff, and chaplaincy was continued through online and in-person assemblies, including the visit of the new P1 class from Yester School to the church before Christmas. We also offered support to Yester Primary in the filming of their Christmas shows, thereby enabling the parents to see the shows while not able to attend the performances in person. We were also glad to welcome Helen, a Duke of Edinburgh student, this year, who volunteered with us in the first half of the year, and helped very much with the filming and editing of online services, among other tasks.

The Minister continues to serve the wider Church of Scotland as one of the Assembly Trustees, who are also much concerned with the restructuring process across the Church of Scotland.

In this year, where we have not only been faced with the challenges of ongoing restrictions and isolation, but also had to critically examine our place in the parish and our hopes and plans for the ongoing mission and service of the Church of Scotland here, we are very grateful for the commitment and dedication of our members, and foremost, our elders, who serve in so many varied ways. We have seen this commitment in kindness of word and action, as well as in the offering of financial resources alongside that of time and talents. As we move into a new year, we depend not only on God's grace, but also on the continued commitment of all our members, and of those considering becoming members of our church, in our service to one another and in continuing as a congregation of God's church in our area.

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

### **Year ended 31 December 2021**

#### **Financial Review**

It is gratifying to be able to report that, despite the continued severe Governmental restrictions imposed on account of the covid 19 pandemic, we achieved a very satisfactory financial outcome for the year, with an overall surplus of £9,054 (2020: £6,395). This was another remarkable performance, and our sincere thanks are due to all those in our congregation who were able to provide such very generous support throughout the year.

Total General and Fabric Fund Income for the year amounted to £59,911, compared with £58,747 in 2020, with total Expenditure (General and Fabric) of £50,857, compared with £56,250 in 2020, giving an operational surplus of £9,054 (£2,497 in 2020)

Within these totals, offerings (excluding tax recovered on Gift Aided contributions) amounted to £40,938 in 2021, an increase of £2,846 over the total of £38,092 for 2020. Overall, including tax recovered on Gift Aided contributions, total donations were almost unchanged at £50,191 (£50,242 in 2020): included in that amount were Gift Aided donations of £24,684 (£24,483 in 2020). As might be expected, Open Plate collections were again significantly reduced at £1777 (£889 in 2020), as were FWO offerings, which totalled £14,477 for 2021, though up from £12,720 in 2020. While our traditional fundraising events were once again cancelled due to the measures taken to alleviate the effects of the covid pandemic, the benefit of promoting alternative means of contributing resulted in a very favourable outcome for the year, thanks once again to the extreme generosity of our members.

Consequently, during 2021 the General Fund increased from £11,515 to £17,489 and Restricted Funds from £5,455 to £8,535 (this includes the Restoration Fund, in effect the Fabric Reserve Fund, of £6,457). These are represented by our total year end bank balances of £26,024 (£16,970 for 2020).

At 31 December 2021 we held bank balances totalling £26,024 as stated above, and locally controlled investments worth £73,478 (£71,810 in 2020). The value of our holding in the Consolidated Fabric Fund held with the central Church amounted to £15,997 on Capital Account (£15,130 in 2020) and £17,198 on Revenue Account (£16,904 in 2020).

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.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2021**

**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,

J Macfarlane  
**Session Clerk**

**Date** .....



**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 2021 which are set out on pages 8 to 12.

**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  
Greenhead Farmhouse  
West Saltoun  
East Lothian  
EH34 5EH

Date

**Yester, Bolton & Saltoun Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2021**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Receipts</u></b>						
Donations	3	50,941	4,230		55,171	56,216
Legacies		-	170		170	100
Activities for Generating Funds		828	1,178		2,006	406
Bank & Deposit interest		5	2		7	6
Investment income		931			931	1,067
<hr/>						
Rental of premises		1,480			1,480	550
Sale of assets		-			-	
Sale of investments					-	
Grants			-		-	
Receipts from General Trustees					-	
Life & Work Receipts		146			146	402
					-	
<hr/>						
<b><u>Total Receipts</u></b>		<b>54,331</b>	<b>5,580</b>		<b>59,911</b>	<b>58,747</b>
<hr/>						
<b><u>Payments</u></b>						
Costs of generating funds	4	-			-	
Charitable activities	4	48,357	2,500		50,857	56,250
Governance costs						
<hr/>						
<b><u>Total Payments</u></b>		<b>48,357</b>	<b>2,500</b>		<b>50,857</b>	<b>56,250</b>
<hr/>						
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>5,974</b>	<b>3,080</b>		<b>9,054</b>	<b>2,497</b>
Transfers		-			-	3,898
<hr/>						
<b>Excess of Receipts over Payments for the year</b>		<b>5,974</b>	<b>3,080</b>		<b>9,054</b>	<b>6,395</b>
<hr/>						

**Yester, Bolton & Saltoun Parish Church**  
**Statement of Balances**  
**At 31 December 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Note					
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	11,515	5,455		16,970	10,575
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	5,974	3,080		9,054	6,395
Bank & deposit balances carried forward	17,489	8,535		26,024	16,970
<b><u>Investments at market value</u></b>					
Book Value £25,300 (2017: £25,300)	73,478			73,478	71,810
<b><u>Assets</u></b>					
Gift Aid Receivable	1,732			1,732	1,760
<b><u>Liabilities</u></b>					
Rental of Hall					

The accounts were approved by the Kirk Session on 15th February 2022.

For and on behalf of the Kirk Session

\_\_\_\_\_  
**Session Clerk**

\_\_\_\_\_  
**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 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted funds</b>					
General Fund	11,515	52,714	38,000 -	8,740	17,489
General Reserve Fund	-	-	-	-	-
Fabric Fund	-	1,617	10,357	8,740	-
Fabric Reserve Fund	25,300	-	-	-	25,300
	<u>36,815</u>	<u>54,331</u>	<u>48,357</u>	<u>-</u>	<u>42,789</u>
<b>Restricted funds</b>					
Restoration & Ceiling Fund	3,548	5,410	2,500	-	6,458
Youth Group Fund	83	-	-	-	83
Flower Fund	130	-	-	-	130
Sunday School Fund	1,694	170	-	-	1,864
	<u>42,270</u>	<u>59,911</u>	<u>50,857</u>	<u>-</u>	<u>51,324</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

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 Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	14,477			14,477	12,720
Gift Aid Donations	24,684	1,120		25,804	28,061
Tax Recovered on Gift Aid Donation:	9,253	-		9,253	12,548
Ordinary Offerings (Open Plate)	1,777			1,777	889
Other Offerings, Donations etc	750	3,110		3,860	1,998
	<u>50,941</u>	<u>4,230</u>		<u>55,171</u>	<u>56,216</u>

#### 4. Analysis of Payments

##### Costs of generating funds

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

##### Charitable activities

Ministries & Mission allocation	26,523			26,523	31,988
Presbytery dues	365			365	423
Voluntary Additional Stipend					
Minister's expenses	1,110			1,110	810
Ministerial Assistance					
Pulpit supply	400			400	200
Other staffing costs	4,035			4,035	3,635
Fabric repairs & maintenance	1,891			1,891	2,902
Manse Expenses inc Council Tax	3,800			3,800	4,000
Heat and light	4,518			4,518	3,019
Insurance	4,666			4,666	4,688
Other building costs					
Rental	-	-		-	-
Books & Prizes		-		-	-
Printing, stationery and postage	-			-	15
Other expenses	1,049	2,500		3,549	4,570
	<u>48,357</u>	<u>2,500</u>		<u>50,857</u>	<u>56,250</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 £28,700 (£26,644) and the maximum stipend in the fifth and subsequent years £35,269 (£32,743).

## 6. Collections for Third Parties

Earl Haig Fund  
Tear Fund  
EL Food Bank  
Borderline  
Crossreach  
Salvation Army

	2021 £	2020 £
Earl Haig Fund	245	36
Tear Fund	-	-
EL Food Bank	-	-
Borderline	-	-
Crossreach	-	-
Salvation Army	-	-
	<u>245</u>	<u>36</u>

## APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2021 £	2020 £
Market Value at 31st December	15,997	15,130
Represented by 9,637 shares in the Consolidated Fabric Fund, with a book value of £10,087		
<u>REVENUE ACCOUNT</u>	£	£
Credit Balance held as at 1st January	16,904	20,303
Transfer to Fabric Fund	-	3,898
Share of Manse Rent		
Dividend on Capital Account	278	370
Interest on Revenue Account	<u>16</u>	<u>129</u>
Credit Balance held as at 31st December	17,198	16,904

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