

**The Church of Scotland**

**Humbie Church**

**Report & Accounts 2022**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 030210**

**Charity No: SC 016765**

## Reference and Administrative Information

Charity Name: Humbie Church

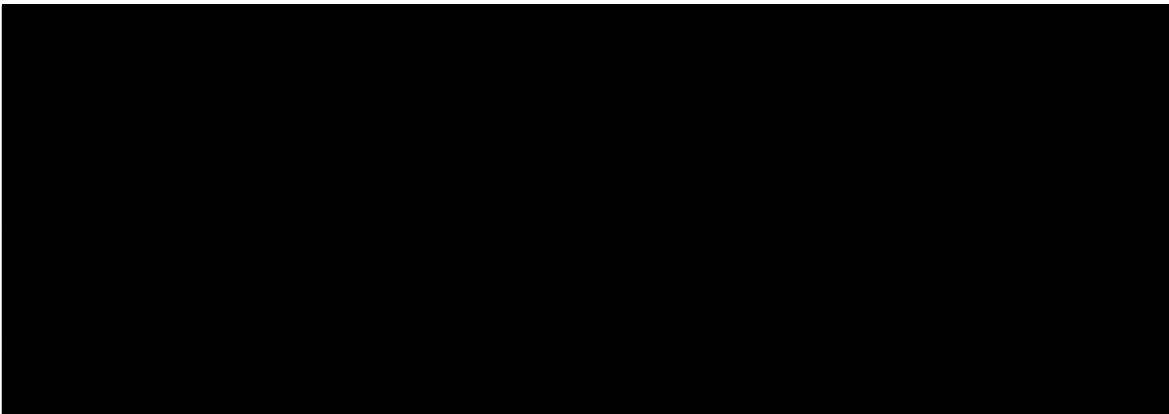
Charity Registration Number: SC016765

Congregation Reference No: 030210

Contact Address: Humbie Mill  
Humbie  
East Lothian  
EH36 5PB

### Trustees

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



### Principal Office-bearers;

Minister: [REDACTED]

Session Clerk [REDACTED]

Treasurer [REDACTED]

### Independent Examiner

[REDACTED]

[REDACTED]

[REDACTED]

### Bankers

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

Bank of Scotland  
Haddington Branch  
PO Box 1000  
BX12 1LB

# TRUSTEES ANNUAL REPORT

Year ended 31<sup>st</sup> December 2022

## Structure, Governance and Management

### Governing Document

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

### 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.

### Organisational Structure

The Kirk Session, which operates under the Unitary Consultation, meets regularly twice a year, and additionally as required. It is responsible for all spiritual and temporal matters pertaining to the church. Certain responsibilities are delegated to the Property Convenor and Treasurer.

### Objectives and Activities

The Church of Scotland is Trinitarian in doctrine. Reformed in tradition and Presbyterian in policy. 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

### Financial Report

The Church's income comes principally from donations, which increased by 15% from £21,741 in 2021 to £25,013 in 2022, despite a drop in donations from Free Will Offerings and Gift Aided Donations. A breakdown of donations received by the Church during 2022 includes;

Free Will Offerings; £640. Gift Aided donations; £11,065. Tax recovered from Gift Aided donations; £4,169. Open Plate donations; £2,689. Other offerings and donations; £6,450.

The majority of the Church's other receipts came from fundraising activities and income from renting the church (both of which had been lower in 2021 due to COVID-19 restrictions), and from investment income, as follows;

Weddings and funerals; £1,535. The coffee morning and other fundraising; £2,142. Income from Investments; £1,611.

There has been a shift from Free Will Offerings received on a Sunday to Church members making donations through their bank. This is being encouraged. It is hoped to continue fund raising activities during 2023.

The Church's expenditure on charitable activities rose by 14% from £22,483 in 2021 to £25,873 in 2022. 54% of the Church's expenditure relates to our allocation from Presbytery for Ministry and Mission: this increased by 5% in 2022. Other material items include the costs of organists and

## TRUSTEES ANNUAL REPORT Cont.

Year end 31 December 2022

cleaning, and maintenance of the Church buildings including a share of Manse-related costs. A breakdown of expenditure during 2022 includes;

Ministries and Mission; £13,832. Manse expenses, Ministers travel, Pulpit Supply; £3,181.  
Staffing costs (organist, cleaning); £2,722. Fabric repairs and maintenance; £1,829.  
Insurance; £1,693. Heat and light; £504.

### Reserves

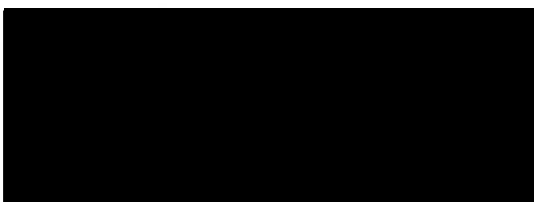
Various funds are held by the Church of Scotland, 121 George St. on behalf of Humble Church. These Funds include;

Consolidated Fabric Reserve Fund; Capital Fund £18,449 Revenue Fund £38,668  
Fabric Reserve Fund; £7,885  
Organ Reserve Fund; £2,869  
General Congregational Purposes Fund; £36,666  
Legacy Fund; £3,358.

### 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, available on request. These 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,



Session Clerk

Date: 28-09-2023

## Minister's report 2022

2022 at Humbie Church was a year filled with challenges, with sad farewells, also with shared joy and celebrations, and with hope for the future.

After being limited in our social activities for two years, due to the covid pandemic, we were glad to come back together regularly off-screen. We held fortnightly Sunday services in Humbie Church, with an average attendance of 15-20, and joined fortnightly in shared services with our linked congregation of Yester Bolton and Saltoun (with an average attendance by the Humbie congregation of just 4). Additional services were held during Holy Week, at Remembrance and during Advent, markedly an Advent Service of Remembering, and the Nativity and Watchnight services. Video recordings of Sunday services remained available weekly online, as well as sound recordings. The Nativity service in particular was a celebration, with a packed-out church of 300+, a charming cast, and a wonderful choir. We celebrated Holy Communion bi-monthly with prepacked communion sets. We have a dedicated Worship Team who regularly contribute to and lead our services.

Four new members have joined Humbie Church in 2022. During the year, we celebrated three weddings at Humbie Church, and baptised four children. We held four funeral and memorial services over the year. It is worth noting that the overall number of funerals and memorial services across the linked parish was up to 24, from a usual average number of eight per year.

The Kirk Session met three times in 2022, and came together with the Kirk Sessions of YBS Church and of Morham & Garvald Church in four additional joint meetings to discuss the future ministry and mission of the Church of Scotland across their parish areas, in accordance with the Presbytery Mission Plan. Many thanks to all elders for engaging committedly and constructively with this very challenging process. We were sad to bid farewell to our much-appreciated and beloved Session Clerk Liz Hunter and her husband Jim, when they moved away from the area in February. However, we were glad to appoint Alex Campbell to the office of Session Clerk, and he has confidently and ably stepped into this role. At the very end of the year, we were saddened by the death of Elizabeth Bayne-Jardine, a longstanding elder and much-valued member of Humbie Church. She will be sorely missed. At the end of 2022, there are now seven elders at Humbie Church.

Pastoral care continued through visits and informal conversations and support, as well as the accompaniment of bereaved families, and those preparing for weddings and baptisms. Good links with the Community Council and the school are maintained, with regular assemblies for the whole school, and additional visits to the nursery. In December, we were awarded a Community Support grant, from which donations were made to families and individuals across the linked parish in need of some additional support.

As usual, two parish and community newsletters were published during the year, and we are grateful not only to Janice, the editor, but to all contributors. A weekly news email is sent to around 130 households across the linked parish. Services and events are publicised on notice boards, and an online editor from YBS supports us in maintaining our website and social media pages on facebook, instagram, twitter and youtube, with weekly updates. In rotation with other local ministers, the minister continues to write a column for the East Lothian Courier. She also produces a semi-regular podcast, Wonderings – Reflections of a Minister, and was part of the team facilitating the latest

Worship Leadership course for the former Lothian and Edinburgh and West Lothian Presbyteries. In November, she led Time for Reflection at the Scottish Parliament. We offered another Advent Calendar this year, with wonderful daily contributions from across the linked parish, including all schools.

We held a successful and busy fundraising Coffee Morning in March. It was wonderful to come together again and we are grateful to all who helped and were present on the day. We commissioned a local print maker, at Fiddy & Mabel, to produce products with an original print of Humble Church. These were offered at the Coffee Morning and other events, as well as through the website. We also participated in the PTA-organised Winter Market in a fundraising effort. During the year, we collected regularly for the East Lothian Foodbank, contributed to the Blythswood Christmas Shoebox Appeal, had a collection for Poppy Scotland around Remembrance, and raised £1,400 in the Nativity service for the Marie Curie Hospice Night Response Team.

We established a new Friday Club for children of preschool and primary school age, which meets fortnightly in East Saltoun. There is a regular crowd of around 10 children, who meet to sing, explore Bible stories (often with the help of playmobil or peg dolls), play games, share a snack and do crafts.

We also held a first Forest Church event in August, which was very positively received and gathered some 30 participants. Further events are planned to take place around the parish in 2023.

The minister completed her term as an Assembly Trustee for the Church of Scotland in May, and has since been appointed to the national Nomination Committee. From January 2023, she serves on the Mission Committee of the newly formed Presbytery of Lothian and Borders.

Looking back on the year that has been leads naturally to an examination of where we stand right now, and on looking ahead. Apart from the regular provision of services and accompanying people in the parish in their times of joy and of pain, we hope to be able to continue the well-established and the new initiatives, namely the Coffee Morning, the Nativity service, the Friday Club – hopefully with an extension into a Summer Holiday Club in 2023 – and Forest Church. The Mission Plan, which applies to the whole Presbytery and indeed the whole of the Church of Scotland, will bring necessary changes for the Church of Scotland across the country, and for us here in Humble and Yester, Bolton and Saltoun. The necessity arises through the decrease in congregation members, income (for instance, each congregation needs to be able to maintain their own buildings), and number of ministers available to serve the Church across the country. For Humble, it will mean that in the first place, we will unite with our linked parish of Yester Bolton and Saltoun, leading to the establishing of one joint Kirk Session and one congregation. Details will be decided by a committee made up from elders of both Kirk Sessions in the near future. While stepping into something new can be daunting, YBS have had a very positive experience in the union between Yester Church and Bolton & Saltoun Church since 2015, and we can learn from that. For the moment, permission has been granted to retain the buildings of Humble Church and the Stables for now, with a review taking place three years after the date of the union. This review will examine whether the missional and business opportunities offered by the buildings have been made use of, and how far the congregation and community are engaging with the new united parish – ie if there is no sufficient commitment to and engagement with Humble Church and all that it offers, there is a very real possibility that the Church of Scotland may look to close the buildings. Further down the line, Morham & Garvald Church will become part of the united parish when there is a vacancy there, and the ministry allocation for the

bigger united parish will be reduced to 0.5 FTE when a vacancy arises in Humble In Yester Bolton and Saltoun Church.

While there are certainly challenges in how we navigate the future of Humble Church, and the Church of Scotland presence and ministry in the parish, there are plenty of opportunities, some of which we have already begun to explore. We are very grateful for the commitment and dedication of our elders and all members and supporters, expressed in so many different ways. Going forward, we trust in God's continued presence and grace in our work, worship and ministry, and we rely on the continued commitment and engagement of our whole community, in supporting one another and continuing the mission of Humble Church.

Rev Anikó Schütz Bradwell  
19<sup>th</sup> January 2023

**Independent Examiner's Report to the Trustees of Humbie Parish Church**

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 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.

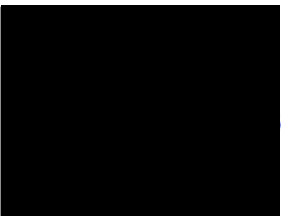
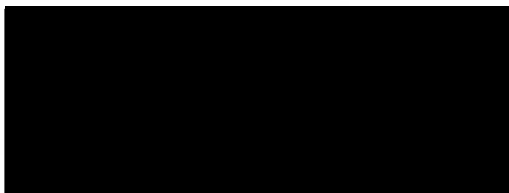
**Basis of independent examiner's statement**

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.



1-09-2023

**Humbie Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2022**

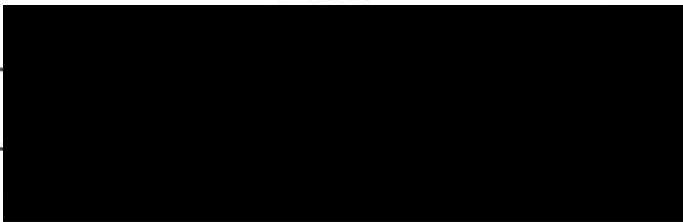
		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	<b>3</b>	25,013	-	-	25,013	21,741
Legacies		0	100	-	100	4,080
Activities for Generating Funds		2,142	-	-	2,142	290
Bank & Deposit interest		0	-	-	0	0
Investment income		1,611	-	-	1,611	1,452
Rental of premises		1,535	-	-	1,535	100
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Life & Work Subscriptions		-	-	-	-	252
Other Receipts		845	-	-	845	136
<b><u>Total Receipts</u></b>		<b><u>31,146</u></b>	<b><u>100</u></b>	<b><u>-</u></b>	<b><u>31,246</u></b>	<b><u>28,051</u></b>
<b><u>Payments</u></b>						
Costs of generating funds		-	-	-	-	-
Charitable activities	<b>4</b>	25,673	-	-	25,673	22,483
Governance costs		-	-	-	-	-
<b><u>Total Payments</u></b>		<b><u>25,673</u></b>	<b><u>0</u></b>	<b><u>-</u></b>	<b><u>25,673</u></b>	<b><u>22,483</u></b>
<b>Excess of Receipts over Payments for the year before transfers</b>		5,473	100	-	5,573	5,569
<b>Transfers (Legacy)</b>		-	-	-	-	4,000
<b>Excess of Receipts over Payments for the year</b>		<b><u>5,473</u></b>	<b><u>100</u></b>	<b><u>-</u></b>	<b><u>5,573</u></b>	<b><u>1,569</u></b>

**Humbie Parish Church**  
**Statement of Balances**  
**At 31st December 2022**

	Funds at 31st December 2021 £	Movement in Year £	Funds at 31st December 2022 £
<b><u>Bank &amp; Deposit Balances</u></b>			
Total	18,199	5,573	23,772
<b><u>Funds held on behalf of the Congregation by the Church of Scotland Trustees</u></b>			
<b><u>Consolidated Fabric Reserve Fund</u></b>			
Capital Account	19,887		18,449
Revenue Account	38,127		38,668
	<u>58,014</u>		<u>57,117</u>
<b><u>Other Reserve Funds</u></b>			
Fabric Reserve Fund	7,842		7,885
Organ Reserve Fund	2,853		2,869
General Congregational Purposes	43,332		36,666
Legacy Fund	3,969		3,358
	<u>57,996</u>		<u>50,778</u>

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session

\_\_\_\_\_  
 \_\_\_\_\_  


Session Clerk

Treasurer

## Humbie Parish Church

### 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 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
<b>Unrestricted funds</b>					
General Fund	21,111	31,146	19,651	-	32,606
Fabric Fund	-3,554	0	6,022	-	-9,576
	<u>17,557</u>	<u>31,146</u>	<u>25,673</u>	<u>-</u>	<u>23,030</u>
<b>Restricted funds</b>					
Messy Church Fund	92	100	-	-	192
Car Park Fund	550	-	-	-	550
	<u>642</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>742</u>
<b>Total funds</b>	<u>18,199</u>	<u>31,246</u>	<u>25,673</u>	<u>-</u>	<u>23,772</u>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
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### 3. Analysis of Donations

FWO Scheme	640	-	-	640	1,117
Gift Aid Donations	11,065	-	-	11,065	12,045
Tax Recovered on Gift Aid Donation:	4,169	-	-	4,169	3,734
Ordinary Offerings (Open Plate)	2,689	-	-	2,689	1,742
Other Offerings, Donations etc	6,450	-	-	6,450	3,103
	<u>25,013</u>	<u>-</u>	<u>-</u>	<u>25,013</u>	<u>21,741</u>

### 4. Analysis of Payments

#### Charitable activities

Ministries & Mission allocation	13,832	-	-	13,832	13,219
Presbytery dues	197	-	-	197	189
Minister's expenses	581	-	-	581	555
Pulpit supply	100	-	-	100	200
Other staffing costs	2,722	-	-	2,722	2,390
Fabric repairs & maintenance	1,829	-	-	1,829	1,221
Manse Expenses inc Council Tax	2,500	-	-	2,500	1,900
Heat and light	504	-	-	504	618
Insurance	1,693	-	-	1,693	1,654
Printing, stationery and postage	-	-	-	0	136
Other expenses	1,715	-	-	1,715	400
	<u>25,673</u>	<u>-</u>	<u>-</u>	<u>25,673</u>	<u>22,482</u>

#### Governance costs

Independent examiner's fees	-	-	-	-	-
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#### Other payments

Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	4,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>

## 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. Point 2 £30,577. Point 3 £32,453. Point 4 £34,331, to the maximum stipend in the fifth and subsequent years, £35,269.

## 6. Collections for Third Parties

	2022	2021
	£	£
Poppy Scotland - Joint Collection with Community	80	80
Food Bank Donations, Plus food donations	200	250
Cancer Research - School Nativity and Watchnight	-	120
Marie Curie Hospice Night Response Team	1400	-
Blythswood Shoe Boxes - Shoe Box Donation -7	-	-
	<u>1,680</u>	<u>450</u>

Note: £1,400 for Marie Curie Hospice Night Response Team was collected on December 24th but was not paid across to Marie Curie until January 2023.