

**HOLY TRINITY**  
Scottish Episcopal Church  
Church Street, Haddington, EH41 3EX  
(Registered Charity SC 003630)



# ANNUAL GENERAL MEETING FOR YEAR ENDING 31 AUGUST 2008

TO TAKE PLACE IN THE CHURCH AT 11.15  
ON SUNDAY 2 NOVEMBER 2008

## CONTENTS

<u>AGENDA</u>	<u>A</u>
<u>MINUTES OF LAST MEETING</u>	<u>B</u>
<u>REMEMBERING BRETREN DEPARTED IN THE LAST YEAR</u>	<u>C</u>
<u>CHAIRMAN'S REPORT</u>	<u>D</u>
<u>REPORT AS SUBMITTED TO OFFICE OF SCOTTISH CHARITY REGULATOR ( OSCR) INCLUDING FINANCIAL REPORT</u>	<u>E</u>
<u>PROPERTY AND FABRIC</u>	<u>F</u>
<u>OTHER REPORTS</u>	<u>G</u>



HOLY TRINITY CHURCH  
ANNUAL GENERAL MEETING

2 November 2008

AGENDA

1. Election of Chairman
2. Apologies
3. Minutes of the last Annual General Meeting.
4. Matters arising from the Minutes.
5. Treasurers Report
6. Election of the following
  - (A) Peoples Warden
  - (B) Lay Representative
  - (C) Alternate Lay Representative
  - (D) Area Council Representative.
  - (E) Two Vestry Members
7. Other Reports
8. Any Other Competent Business



HOLY TRINITY CHURCH  
ANNUAL GENERAL MEETING  
SUNDAY 4 NOVEMBER 2007

**(1) Present** Fr Paul Keown was in the chair and 48 members of the congregation were present.

The Rector read the names of those who had departed in 2006/7 and a minute's silence ensued

**(2) Apologies** Val Elcock, Ken Mckinlay, Cathy Warrender, and Janet McKinnell

**(3) Minutes of the AGM of 5 November 2006 and the Special General Meeting of 4 March 2007.**

The minutes of both meetings were approved on the proposal of Peter Green seconded by Mary Wallace

**(4) Matters arising from the Minutes.** There were no matters arising.

**(5) Rector's Report** This was circulated before the meeting.

**(6) Treasurer's Report** The Treasurer's Report had been circulated before the meeting Michael explained that the Accounts were in a new form this year in line with rules of the new charity regulator OSCR. As these Accounts were complicated the Treasurer said had prepared an Income and Expenditure Account and Balance Sheet in the previous form, which had also been circulated It was pointed out that the Trinity Centre Accounts were no longer separate and the investments were shown at market value not book value. Michael pointed out that there was an 8% fall in regular giving and one donation had kept the church going. The Treasurer thanked Jean Blackadder and Duncan McKinnell for their help. The acceptance of the report was moved by Jeremy Willing and seconded by Judith Wilkinson.

**(7) Election of Office Bearers and Vestry**

The Rector announced he had asked Peter Green to be his Warden. He thanked Judith Wilkinson for her help as Warden.

Mary Wallace was unanimously elected **People's Warden** she was proposed by Margaret Fairbairn seconded by Wendy Wilkinson.

**The Lay Representative** post was filled by Sari Salvesen being nominated by Alison Cowe and seconded by Judith Wilkinson.

As Cindy Sykes was not present and her intentions regarding the post of **Alternate Lay Representative** were not known it was agreed to leave the filling of this post to the Vestry.

For the two **Vestry** vacancies Davina Briggs was nominated by June Pullen and seconded by Peter Green and Graham Hook was nominated by Eileen Banks and seconded by Michael Kilby.



## **(8) Other Reports**

Lay Representative Sari Salvesen gave a very full report highlighting the work of the Diocesan Synod and the Area Council.

Children and Vulnerable Person's Co-ordinator A report was given by Wendy Wilkinson on her work as Co-ordinator.

Area Council The Area Council report was given by Judith Wilkinson.

Children David Hinley had provided a written report which had been circulated previously.

**9 AOCB** There were no further items of business.

Mary Wallace proposed a vote of thanks to the Chairman Secretary and Treasurer.

The meeting closed with prayer.



The Faithful Departed  
whom we have lost this year from Holy Trinity

*Thomas Thomson Black*

*Nora Vaughn*

*Doreen Gallie*

*Thomas Holroyd Gibbon*

*Jennifer Flower*

*John Dudley Senior*

*Reginald Maltby*

*Margaret Millar*

*Kenneth Whiting*

*Robert Byers*

*Josephine Elizabeth Sinclair*

Rest Eternal grant unto them O Lord,  
And let light perpetual shine upon them.



## ANNUAL REPORT FOR YEAR 2007/2008

This has been a difficult year and much has happened. Did we expect to be where we are now? In another interregnum.

**WORSHIP AND MINISTRY** Paul's ministry with us was short. He brought with him many gifts and a deep personal faith which we all looked forward to sharing. It was perhaps inevitable that it was not to be. There were differences: worship uplifting and inspiring for some was difficult for others to accept. (It may be of interest to note that Bob Gould's description of our liturgical tradition at Holy Trinity would be '**modern liberal catholic**'. Catholic as in 'universal', 'inclusive', 'including all Christians' not as in Roman Catholicism.) Paul is missed and in many people's thoughts as he settles into his new parish. We pray that there he will find his spiritual home

Bob Gould, our Interim Pastor, has become a familiar figure around Holy Trinity and the level of his commitment is perhaps demonstrated by his driving out from Edinburgh to attend Morning Prayer at 7.30am on a Thursday morning. Could it have anything to do with Janet's home made bread! More of Bob and the ministry team from Bob himself.

**THE VACANCY** You will all have received your letter. Please do join us if you can and remember lifts can be arranged. This is a genuine consultation. The document you will see is clearly in draft form and changes can be made.

**MUSIC** Gordon Jamieson, our organist for more than twenty years retired towards the end of last year. We thank him for his ever competent and sensitive contribution to our worship and many good times together. It is good to see him and Mary back in Church after Gordon's illness.

Gordon's successor, Jim Dickson, joined us at Christmas. Organists are a bit 'thin on the ground'. We were fortunate to find him with his background in music and experience of working with people of all ages. He has many plans!

We were also pleased to welcome Peter Christie, an escapee from St Mary's, who plays for us on the first Sunday of each month. Thank you, Peter. (He is incidentally an Episcopalian!).

**SPIRITUAL DEVELOPMENT** A series of house meetings was held during Lent on the theme of Christian Love as described in a Papal Encyclical (Oops, that word again!) Much talk of Agape and Eros and sometimes a degree of confusion!

The 'Thursday Group' initiated by Paul before he left continues to meet and explore 'This is Our Faith'. A Presentation of Christian teaching. So much of the value of these groups lies in the opportunity they provide for us to get to know one another better both spiritually and personally.

**SUNDAY SCHOOL** David Hinley does an amazing job: his preparation is detailed and comprehensive as was demonstrated at a recent Vestry meeting. The major problem is a shortage of children! This is a priority area for the future and it may well be that we have to view 'Sunday' school in a different light and think 'out of the box'. (apologies for the jargon)

### OUTREACH

**Bethany Care Van** John Elcock's report gives some idea of the level of commitment by members of Holy Trinity. A total of twenty volunteers from a congregation the size of ours says it all.



**Friday Friends** Also supported by volunteers from Holy Trinity. Still going strong after six year, now with an additional meeting on a Tuesday. Lots of pots of home-made soup! Thank you Alison.

**Holy Trinity Handbells** Another report from John. Apart from the pleasure of playing for themselves the group provides much pleasure to a number of different groups and charities. Don't miss their visit to Tesco around Christmas.

Contact with the **Pumpkin Patch Nursery** and the **Compass School** is maintained by Janet

**Haddington Day Centre** has several Holy Trinity volunteers and is the regular venue for coffee after the 10am service on Wednesday..

### Further afield

**Link with Revd. Philip Quaake (Kwarkoo) Church, Cape Coast, Ghana** Our companion link with Ghana, set up by Judith Wilkinson after a visit with other church representatives is primarily about friendship, exchanging news and views. A shortage of typewriters and sewing machines resulted in 40 being donated and shipped to Ghana.

As a result of being in the UK for the Lambeth Conference, Bishop Daniel Allotey and his wife made the journey north to visit us here in Haddington, as did Kofi our original contact.

Highlights of their visit were lunch at Eaglescairn, by kind invitation of Robin and Sari Salvesen, and an evening with Sandy and Wendy Wilkinson

**St Peter's, Ihindu, Kenya** Although not a formal link with Holy Trinity, members of this congregation have contributed to Mary Wallace's successful efforts. to raise money to build a new Church.

**BEQUEST** Some of a generous bequest from Donald Howard, a former Rector of Holy Trinity, was used to purchase 'Anglican Hymns Old and New'. These provide us with a wider selection of hymns including some which previously had to be photocopied. (Just be careful when you are sitting underneath the gallery. The singers balance the books on the edge of the balcony!)

Thanks to Jane Hinde, a friend of a friend, who designed and donated the labels on the inside of the books.

**DONATIONS** The cost of regilding the pillars at the entrance to the chancel and the cleaning of the pictures above the vestry door and behind the pulpit was met by donations. We are grateful.

**FUND RAISING** Our major fund raising events were Christmas which raised over £1100 and our bi-ennial summer sale which raised over £2000. Many thanks to Judith Wilkinson and her team of helpers.

Also Sari's regular provision of fresh produce.

**THE TRINITY CENTRE** has been used on four occasions this year for Diocesan conferences all in connection with Lambeth. The facilities were commented on by many and the four different varieties of home-made soup much appreciated Thank you Margaret and team.

Holy Trinity continues to have a significant number of Holy Trinity members on its management committee but the Rector of Holy Trinity is no longer automatically in the Chair. At present, that post is held by Mrs Pat Fawcett.

**YOUTH OFFICER** Linda Greig is now in post as the youth officer for all the Haddington churches. She is based at one end of the church office on a temporary basis. We wish her well.



**THE PEOPLE** The Church **is** the people. Without them all the fine buildings and the trappings count for nothing. It is not always easy. Tensions arise and differences surface. But even when times are difficult the bond of a common purpose holds us together. Many have commented on how, when feelings were raw, the Summer Fair was almost like a healing process.

We have an amazing number of volunteers. I have only recently met the ladies who on the last Friday of every month meet together at the back of the church to collate, staple and sort the magazines into rack, distribution and post. (I do hope the lists were in order.)

Then there are the numerous others who help hold things together – to name a few and apologise to any who may have been missed -the compilers of rotas; the tea and coffee makers; the flower ladies; the magazine editor and her assistants; Trinity Centre volunteers; the photocopiers; our gift aid treasurer and many more who just quietly get on with it. Thank you Stewart and Margaret Glass for your ability to jump into the breach at the last minute to do a bit of grass cutting and the rest!

**VESTRY** Thanks to our two retiring members – Astrid Ritchie and Jim McAndie – for their contribution. A special thank you to Astrid for her work on the Congregational profile. Thanks, also, to Mary Wallace our retiring People's Warden.

Your Vestry works hard and is very aware of its responsibilities for selecting a new Rector. The likelihood of finding one man or one woman who is all things to all people is very unlikely, if not impossible. Christ himself was not universally popular! Looking in from the outside it is very easy to criticise. We all do. No matter how well planned the selection process, it still remains an inexact science. With your support the task will be that much lighter.

**IN CONCLUSION** Perhaps God does move in a mysterious way; perhaps all of this was meant to happen; perhaps God is asking us to look at and question ourselves as we move on together.

Davina Briggs,

Chairman to the Vestry

3 November 2008



ANNUAL REPORT  
TO THE OFFICE OF THE SCOTTISH CHARILTY REGULATOR  
INCLUDING

**THE FINANCIAL REPORT**  
FOR THE YEAR ENDING 31 AUGUST 2008

CONTENTS

<a href="#"><u>Trustees</u></a>	<a href="#"><u>E1</u></a>
<a href="#"><u>Report of the Vestry</u></a>	<a href="#"><u>E2</u></a>
<a href="#"><u>Independent Examiners report</u></a>	<a href="#"><u>E5</u></a>
<a href="#"><u>Summary of Financial Activity</u></a>	<a href="#"><u>E6</u></a>
<a href="#"><u>Balance Sheet</u></a>	<a href="#"><u>E7</u></a>
<a href="#"><u>Notes to the financial statement</u></a>	<a href="#"><u>E8 to E14</u></a>



**Charity Trustees:** Rev Paul Keown - Rector & Chairman  
Vacancy since 6/8/08  
Peter Green – Rector's Warden  
Mary Wallace – People's Warden  
Sari Salvesen – Lay Representative  
Davina Briggs – Acting Chair  
Martin Lugton  
Alison Cowe  
John Elcock  
Jim McAndie  
Astrid Ritchie  
Julian Tennent  
Wendy Wilkinson  
Margaret Fairbairn  
Graham Hook

**Ministry Team:** Rev John Wood  
Mrs Janet McKinnell  
Mrs Sari Salvesen

**Secretary:** P. Martin Lugton

**Treasurer:** J. Peter Green

**Bankers:** Bank of Scotland  
44 Court Street  
HADDINGTON  
EH41 3NP

**Independent Examiner:** James Anderson  
James Anderson & Co  
Chartered Accountants  
Pentland Estate  
Straiton  
EDINBURGH EH20 9QH

**Registered Address:** Holy Trinity Church  
Church Street  
HADDINGTON  
EH41 3EX

**Scottish Charity No:** SCO 03630

**Governing Document:** Constitution



**Report of the Vestry (Trustees' Report)  
For the Year ended 31 August 2008**

As the Charity Trustees of Holy Trinity Church, the Vestry presents its report and accounts for the year ended 31 August 2008. These have been prepared in accordance with the requirements of the Statement of Recommended Practice 2005: Accounting and Reporting by Charities. It is a registered charity with the office of the Scottish Charity Regulator (OSCR).

**Reference and Administrative Details**

The information relating to Holy Trinity Church, Haddington is contained on page 1.

**Structure, Governance & Management**

The Church is an unincorporated association, governed by Constitution dated 1908, and last amended April 1972. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the Diocese of Edinburgh in the Scottish Episcopal Church. The Bishop of Edinburgh has pastoral oversight of all congregations within the diocese, and all congregations are subject to Canon Law of Scottish Episcopal Church.

The members of the Vestry normally hold office for three years and are elected at the Annual General Meeting. The Lay Representative who represents the church at Diocesan Synod is elected annually by the lay members of the congregation at the Annual General Meeting. The People's Warden is elected by the congregation at the Annual General Meeting. The Rector's Warden is appointed by the Rector. The Vestry Secretary and Treasurer are appointed by Vestry. The Vestry has delegated specific powers regarding the operation of the Trinity Centre to the Trinity Centre Management Committee. This committee reports regularly to the Vestry. The Rector is appointed by the Vestry and the Bishop of the Diocese.

The Vestry reviews on a regular basis the major risks to which the Church is exposed, and systems and procedures have been established to manage those risks.

**Objectives and Activities**

The objectives of the Vestry are to advance the mission of the Christian Church, through worship, service and fellowship. These objectives are carried out through mission and pastoral activities. The principal activities of the Church are public worship and the spiritual development of its members.

Donations are made regularly to charitable causes that provide benefits to disadvantaged individuals and communities in Scotland, the rest of the United Kingdom and overseas.

In carrying out its objectives the Vestry depends on the contribution, both human and material, of many volunteers from the congregation. Activities carried out include contributions preparatory and during worship, service on sub groups and through group activities, the maintenance of premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

**Achievements and Performance**

During the past year the regular pattern of services and witness was maintained by a Rector the Rev Paul Keown, who departed in August 2008. The Trinity Centre has become more self governing and self sufficient financially. There is now a Management Committee which includes Community Members.



**Financial Review**

Overall the year has been fairly satisfactory, with a small surplus on the unrestricted fund. The disappointing feature is the reduction in congregational giving. This loss of income has been offset by the receipt of two legacies and two larger donations. These legacies and donations must be viewed as one off contributions leaving the downward trend in congregational giving mainly due to reduced numbers as most worrying. The effect on income in the ensuing year is assessed at a further reduction of £12,000.

The generous bequests were £9,000 from former Rector the late Rev Donald Howard and £2,500 from the late Col T Gibbon. Two anonymous donations were received - £6,410 including gift aid tax reclaim to Trinity Centre used for part repayment of the SEC loan and £3,000 for the Gilding of the columns.

The main features in expenditure were the funding of the Rector's stipend and pension contributions for most of the year, the cost of the new exit paid from the Special Projects Fund £9,021 the repayment of part of the SEC loan £6,410 and repayment of a private loan £3,000.

There were changes in the investment funds - a further £19,000 was invested in SEC Unit Trust Pool and £13,818 received from the sale of Christian Salvesen shares. The value of the invested funds at the year end amounted to £42,151 following a reduction in the fund unit price.

*Reserves Policy*

The Vestry's reserve policy is to maintain reserves so that cash and investment income is sufficient to meet at least three months normal operating costs and any other committed expenditure. The unrestricted bank and cash balances held at 31 August 2008 were £21,859 and anticipated annual income from investments was £2,300. The Vestry is satisfied that the reserves are sufficient to meet at least three months normal operating costs (approximately £20,000 and committed expenditure of less than £3,300).

*Investment Policy*

Investments are held in the Scottish Episcopal Church Unit Trust Pool (UTP). The investment objective of the UTP, which accords with that of the Vestry, is to earn a return on assets, over the long term, sufficient to maintain an income stream to unit holders and an increase in capital value at least to protect the value of funds invested in real terms. During the year the value of the fund units decreased by 17%.



**Report of the Vestry (Trustees' Report) Continued.....  
For the Year ended 31 August 2008**

**Plans for Future Periods**

The Vestry will continue its range of present activities in the foreseeable future.

**Statement of the Vestry Member's Responsibilities**

Charities Law requires the persons concerned in the management or control of every recognised body to prepare accounts for each financial year which give a true and fair view of its state of affairs and of its results for that period. In preparing those financial statements the members of the Vestry are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The members of the Vestry are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the relevant legislation. The members of the Vestry are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

The Vestry has appointed James Anderson Chartered Accountant as Independent Examiner in relation to the accounts for the year ended 31 August 2008. The appointment comes up for review at the Annual General Meeting. Mr Anderson is willing to continue the role.

**Conclusion**

In conclusion, the Vestry wishes to thank all members of the congregation who help in so many different ways in carrying on the work of the Church, without whom nothing would be possible.

On behalf of the Vestry

P Martin Lugton  
Secretary

J Peter Green  
Treasurer

14 October 2008



**Independent Examiner's Report to the Vestry  
For the year ended 31 August 2008**

I report on the accounts of the Vestry for the year ended 31 August 2008 which are set out on pages 6 to 14.

**Respective responsibilities of committee and independent examiner**

The members of the Vestry 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 members of the Vestry considers that the audit requirement of Regulation 10(1) (a) to (c) 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 Vestry 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 members 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 in 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 Regulationshave 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.

**James Anderson  
Chartered Accountant (ICAS)  
Pentland Estate  
STRAITON  
Edinburgh  
EH20 9QH**

14 October 2008



**Statement of Financial Activities (Incorporating Income & Expenditure Account)  
For the Year ended 31 August 2008**

	Notes	Unrestricted Fund £	Restricted Funds £	2008 Total Funds £	2007 Total Funds £
<b>Incoming Resources</b>					
Generated funds					
- Voluntary income	2	50,144	3,000	53,144	55,016
- Activities for generating funds	3	8,694	-	8,694	12,189
- Investment income	4	2,808	-	2,808	2,541
Charitable Activities	5	21,385	-	21,385	17,448
<b>Total Incoming Resources</b>		<b>83,031</b>	<b>3,000</b>	<b>86,031</b>	<b>87,194</b>
<b>Resources Expended</b>					
Charitable activities					
- Clergy and ministry costs	6	35,571	-	35,571	6,232
- Worship costs	7	4,108	-	4,108	5,924
- Fabric costs	8	12,998	9,021	22,019	31,724
- Quota		5,419	-	5,419	6,139
- Ministry support	9	3,128	-	3,128	3,747
- Charitable giving and other Donations		5,397	-	5,397	4,859
- Community project costs	10	14,827	6,400	21,227	16,221
Governance costs	11	294	-	294	-
<b>Total Resources Expended</b>		<b>81,742</b>	<b>15,421</b>	<b>97,163</b>	<b>74,846</b>
<b>Net Incoming Resources Before Transfer</b>		<b>1,289</b>	<b>( 12,421)</b>	<b>( 11,132)</b>	<b>12,348</b>
Fund transfer		3,788	( 3,788)	-	-
(Loss)/Gain on revaluation & disposal of investment assets	15	( 2,115)	-	( 2,115)	22,157
<b>Net Movement in Funds</b>		<b>2,962</b>	<b>( 16,209)</b>	<b>( 13,247)</b>	<b>34,505</b>
Fund balances 1 September 2007		64,598	9,809	74,407	39,902
Fund introduced 1 September 2007		-	300,800	300,800	-
<b>Fund balances 31 August 2008</b>		<b>67,560</b>	<b>294,400</b>	<b>361,960</b>	<b>74,407</b>



**Balance Sheet**  
As at 31 August 2008

	Notes	2008 £	2007 £
<b>Fixed Assets</b>			
Tangible assets	14	301,531	7,544
Investments	15	42,151	39,084
		<u>343,682</u>	<u>46,628</u>
<b>Current Assets</b>			
Debtors	16	4,036	6,359
Bank and cash		21,859	39,664
		<u>25,895</u>	<u>46,023</u>
<b>Creditors</b>			
Amounts falling due within one year	17	<u>2,027</u>	<u>3,244</u>
<b>Net Current Assets</b>		<u>23,868</u>	<u>42,779</u>
<b>Total Assets less Current Liabilities</b>		367,550	89,407
<b>Creditors</b>			
Amounts falling due outwith one year	18	<u>5,590</u>	<u>15,000</u>
<b>Net Assets</b>		<u>361,960</u>	<u>74,407</u>
<b>Funds</b>			
Unrestricted fund	19	67,560	64,598
Restricted fund	19	294,400	9,809
		<u>361,960</u>	<u>74,407</u>

The financial statements on pages 6 to 14 were approved and signed on behalf of the Vestry on 14 October 2008.

Mrs Devina Briggs Acting Chair

J Peter Green Treasurer



**Notes to the Financial Statements  
For the Year ended 31 August 2008**

**1. Accounting Policies**

**a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets and are in accordance with applicable accounting standards, the Charities Accounts Scotland Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice(SORP) issued in (2005).

**b) Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives on the undernoted basis:

Trinity Centre improvements	50 years straight line
Equipment and furnishings of the Church and Centre	10% reducing balance
Computer and shorter life equipment	20% reducing balance

The expenditure on improvements to the Trinity Centre to provide extended facilities for community use which had not been capitalised but written off against the funds raised for the expenditure has been restored into the accounts and introduced at the book value on 1 September 2007 of £300,800. The corresponding restricted fund has also been restored into these accounts. This procedure complies with the terms of the Reporting by Charities SORP and the conditions issued by the donors.

Equipment and furnishings purchased are normally capitalised but items of little value or having a short life expectancy are written off to revenue in the year of purchase.

The Church, Trinity Centre excluding improvements and Rectory are not shown at any value in the Balance Sheet as the original costs are unknown. The properties are owned by the Church and kept fully insured.

General repairs, maintenance to the Church, the grounds, the Rectory and the Trinity Centre are written off when incurred.

**c) Investments**

Investments are shown at market value and unrealised gains and losses are included in the Statement of Financial Activities.

Realised profits and losses on investments are recognised on the date of disposal and are included in the Statement of Financial Activities.

**d) Incoming Resources**

Congregational giving is accounted for when received. Donations, legacies and similar income are accounted for when Holy Trinity becomes entitled to the income and a reliable estimate of the amount to be received can be made. Gift Aid tax recoverable is accounted for at the point the tax claim is submitted. Donations nominated for special purposes are credited to a special projects fund.

**e) Resources Expended**

All expenditure is included on the accruals basis and has been directly attributed to one of the Financial categories of resources expended in the Statement of Financial Activities. The Church is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.



## Notes to the Financial Statements (Continued)

## Generated Funds

	2008 £	2007 £
<b>2. Voluntary Income</b>		
Congregational giving	29,716	35,893
Tax recovery on gift aid	7,368	13,123
Donations	1,560	-
Legacies	11,500	-
	<u>50,144</u>	<u>49,016</u>
Restricted Fund receipts		
Donation	<u>3,000</u>	<u>6,000</u>
<b>3. Activities for Generating Funds</b>		
Rent from let of Rectory	-	3,500
Church use	1,855	1,165
Fund raising and special collections	6,666	7,524
Tax recovery on gift aid	173	-
	<u>8,694</u>	<u>12,189</u>
<b>4. Investment Income</b>		
Unit trust	1,932	1,326
Dividends	368	548
Bank interest	508	667
	<u>2,808</u>	<u>2,541</u>
<b>Charitable Activities</b>		
<b>5. Income from Trinity Centre</b>		
Centre users	14,767	14,129
Film club	185	124
Donation	5,000	3,096
Tax recovery on gift aid	1,410	-
Bank interest	23	99
	<u>21,385</u>	<u>17,448</u>



## Notes to the Financial Statements (Continued)

	2008 £	2007 £
<b>Expenditure on Charitable Activities</b>		
<b>6. Clergy and Ministry Costs</b>		
Stipend and national insurance	23,918	
Pension contributions	5,412	
Council tax	2,432	
Rectory insurance	1,380	
Heat & light	1,045	
Maintenance	1,711	
Contribution by Rector	( 960)	
Interregnum expenses	45	
Travel expenses	588	
	<u>35,571</u>	<u>6,232</u>
<b>7. Worship Costs</b>		
Altar supplies	1,198	
Organist's fee	1,043	
Organ and music	1,837	
Flowers	30	
	<u>4,108</u>	<u>5,924</u>
<b>8. Fabric Costs</b>		
Church maintenance	1,015	
Insurance	6,048	
Heat & light	2,610	
Cleaning	1,918	
Garden & grounds	963	
Depreciation	444	
	<u>12,998</u>	<u>31,729</u>
Restricted fund expenditure		
Church maintenance - work on new exit	9,021	-
	<u>9,021</u>	<u>-</u>
<b>9. Ministry Support</b>		
Telephone	864	
Postages and stationery	470	
Photocopier	1,513	
Sundry	328	
Communications expenses less subscriptions	( 47)	
	<u>3,128</u>	<u>3,747</u>



## Notes to the Financial Statements (Continued)

	2008 £	2007 £
<b>10. Community Project Costs</b>		
Heat & Light	2,051	1,778
Cleaning	5,821	3,703
Maintenance	3,093	6,901
Insurance	1,330	1,703
Telephone	356	709
Loan interest	440	875
Residual development charges	468	-
Postages, stationery etc.	759	69
Depreciation	509	483
	<u>14,827</u>	<u>16,221</u>
Restricted fund expenditure		
Depreciation on Centre improvements	6,400	-
	<u>6,400</u>	<u>-</u>
<b>11. Governance costs</b>		
Independent examiners fee	294	-
	<u>294</u>	<u>-</u>
<b>12. Clergy and Staff costs and Emoluments</b>		
Gross stipends and salaries	21,877	4,334
Employer's national insurance contributions	2,041	340
Pension contributions	5,412	1,047
	<u>29,330</u>	<u>5,721</u>
	<b>No</b>	<b>No</b>
Average number of employees during the year	2	1
Average number of employees during the year (full time equivalent)	1	0.2

No employee received emoluments in excess of £60,000.

Information regarding stipendiary members of the clergy, who are technically not employees but office-holders, is included above.

Employees are eligible to join the Scottish Episcopal Church Pension Fund which is non contributory defined benefit scheme with benefits based on final pensionable salary. The Rector is a member of the Fund and others employed by the Scottish Episcopal Church are also members. Contributions are levied to the Pension Fund by SEC on the basis of the level of salary paid to the Rector and so Holy Trinity accounts for its contributions as if the scheme was a defined contribution scheme. The contribution rate for the year under review was 25.3% the rate based on the recommendations of the Fund's Actuary. There were no contributions or liabilities outstanding at 31 August 2008 in relation to Holy Trinity employees.

**13. Trustee remuneration, benefits and expenses**

Except for the Rector, no member of the Vestry received remuneration or reimbursement of expenses, other than reimbursement of purchases made on behalf of the Church. The Rector is *ex officio* a member of the Vestry and a trustee, and receives remuneration, benefits and reimbursement of expenses in respect of services as a stipendiary cleric in line with scales determined by General Synod of the Scottish Episcopal Church.



## Notes to the Financial Statements (Continued)

14. Fixed Assets	Trinity Centre Improvements £	Furnishings & Equipment £	Total £
Book value 1 September 2007	-	7,544	7,544
Book value at 1 September 2007 introduced at	300,800	-	300,800
Addition	-	540	540
	<u>300,800</u>	<u>8,084</u>	<u>308,884</u>
Depreciation	6,400	953	7,353
Book value 31 August 2008	<u>294,400</u>	<u>7,131</u>	<u>301,531</u>

Depreciation is charged £444 to Church, £509 to Trinity Centre and £6,400 to Trinity Centre Improvement Fund.

## 15. Investments

	£
Market value 1 September 2007	39,084
Sum invested	19,000
Disposal proceeds	( 13,818)
Gain on disposal	5,106
Unrealised loss on restating at market value	( 7,221)
Market value 31 August 2008	<u>42,151</u>

The investment represents 4070 units in the Scottish Episcopal Church Unit Trust Pool. The fund is managed professionally. The top ten investments representing 31% of the fund are held in UK equities. The investment realised £13,818 represents 15020 ordinary shares in Christian Salvesen PLC.

16. Debtors	2008 £	2007 £
Gift aid tax reclaim	2,501	4,485
Trinity Centre income	1,385	1,923
Other debtors	-	( 49)
Prepayment	150	-
	<u>4,036</u>	<u>6,359</u>



Notes to the Financial Statements (Continued)

17. Creditors	2008 £	2007 £
Amounts falling due within one year		
Church creditors & accruals	1,359	1,155
Trinity Centre creditors	668	1,530
	2,027	2,685

18. Creditors		
Amounts falling due outwith one year		
Loan – Scottish Episcopal Church	5,590	12,000
Other loan	-	3,000
	5,590	15,000

19. Funds	Unrestricted Fund £	Restricted Funds £		Total £
		1	2	
Balance 1 September 2007	64,598	9,809		74,407
Fund introduced 1 September 2007	-	-	300,800	300,800
Incoming resources	68,204	3,000	-	71,204
Resources expended	( 66,915)	( 9,021)	( 6,400)	( 82,336)
Fund transfer	3,788	( 3,788)	-	-
Loss on revaluation of investment assets	( 2,115)	-	-	( 2,115)
Balance 31 August 2008	67,560	-	294,400	361,963
Analysis of net assets between funds:				
Tangible fixed assets	7,131	-	294,400	301,531
Investments	42,151	-	-	42,151
Net current assets	18,278	-	-	18,278
	67,560	-	294,400	361,960

Unrestricted funds are available for use at the Vestry's discretion in furtherance of the Church's objectives. Restricted funds are those given for specific purposes. Designated funds are unrestricted funds that have been allocated for a specific purpose by the Vestry. Holy Trinity has the undernoted Funds:

**Unrestricted Fund:**

*General Fund* – Funds held for the general work of the church.

The General Fund is undesignated.

**Restricted Funds:**

1. *Special Projects Fund* - Funds given for a specific purpose.
2. *Trinity Centre Improvement Fund* – Funds raised including the Big Lottery Fund to provide extended facilities for community use at the Trinity Centre.



---

**Notes to the Financial Statements (Continued)****20. Future Commitments**

At the balance sheet date the Vestry had authorised the following expenditure:

- Support transport of school equipment to Ghana up to £850.
- Repairs and limited decorating to Rectory to enable letting during the vacancy to proceed at cost of approximately £2,000 and against which it is anticipated that a net rent of £900 per month will be achieved for 6 months.
- Accoustic carpeting on walls, Trinity Centre £450.



# Property Report

## General:

The Church has a large amount of stone-and- mortar property, some of which is more than 200 years old., and there is inevitable wear and tear especially in winter and where previously flooded. An eye has been kept on this but only minor action has been needed on external walls and roofing. It can be expected that more action will be needed, not at once, but by the time of the next quinquennial report.

## Unexpected and significant maintenance:

In the Trinity Centre, an old water pipe under the ladies toilet needed extensive work in the winter. The central heating of the Hall has given a lot of trouble. This, we fervently hope, has now been fixed in time for winter.

Again in the Hall, the issue of maximising the life of the floor has exercised the Committee. Vigilance is being exerted to control the use of sharp or heavy footwear and equipment. This has to be consistent with maximising use of the Hall and so enabling the TC to deliver its intended benefits to the community.

## Special gifts for special purposes:

Following The decoration of the church the previous year another donation made possible the re-gilding of the Chancel pillars, and the Mary-and-Child.

A second went to great enhancement of the Garden of Remembrance.

Other generous gifts have been made to pay off about half of the Trinity Centre loan. For all these we have great cause for gratitude.

## Grant-aided work:

The work to improve the rear exit via the vestry was largely completed in the earlier period, but has reverberated through the financial year now ended. " Awards-for-All" gave £6K for the project. The objective of meeting fire-safety requirements has been met, so that concerts can be held with 120 ( instead of only 60 ) people in the building. The Diocese, in line with Canon 35, has noted some defects in the external masonry, but a completion certificate has finally been granted. A report has been made to " Awards-for-All".

This agency similarly made a grant for blinds at the Trinity Centre.

## Technical equipment:

The Church and Trinity Centre have a lot of costly hi-tech equipment, -- loop-system, microphones, receivers, amplifiers etc – which has proved to be very delicate, and visits from the suppliers have been needed. Problems are ongoing.

A different form of sound equipment, the fine late 19<sup>th</sup> century Harrison organ, has had attention from specialists from Dalkeith and is now operating to the satisfaction of Jim Dickson and Peter Christie.

## Rectory:

This was very well looked after by Paul and Caroline.

There were stubborn drainage problems with the new bathroom but this seem now to have been solved by the installation of a valve. By the end of the period, letting of the house again seemed a good plan, especially during the winter, and some limited redecoration was proposed:



### Cleaning:

With one or two hiccups, the services of “ Spotless” have been generally good both in the Church and in the Trinity Centre.

### Gardens

The small back yard of the Trinity Centre has been improved with plants.

After a period when there was a problem with transport, Andrew has been able to resume work and improvements have been on going.

### Issues for on-going consideration:

1. Improvement of the garage, with secure doors, water proof floors:
2. Insulation of the Church roof. During routine maintenance Mr Groom pointed out that the main church is not insulated. Our surveyor advises that with the long hours the Church is empty, it is thought uneconomic. If use of the Church increases, with more choir practices, concerts, discussion groups, and other events, then the balance of the argument may shift. Certainly the use of fuel to heat the atmosphere above the Church seems regrettable in current circumstances.





## **Sunday School**

There have been over 25 Sunday School meetings since November 2007 and these have been well received by the small audience of children aged 3 – 9, who are attending church with their parents etc.

The general theme of each Sunday School lesson is based on the relevant Old or New Testament readings and the key messages are reinforced through craft activities and colouring of pictures. Active participation of the children is encouraged through question and answer sessions and talking about their own experience. They are encouraged to relate the Bible readings to their own experiences in order to reinforce the key messages.

Recently, we have been using the video facilities in the Trinity Centre to watch some of the Church's media resources, including: The Story-Teller series; this is very popular with the children.

The children also participate throughout the year in a number of other activities, including: the collection of flowers for Mothering Sunday and the annual Easter Egg Hunt, and barbecues.

The overall number of children attending Sunday School presents some difficulties in organising group activities and some thought is now being given to future options.

I would like to thank the Team and Vestry for their active support and encouragement during the year and all those who have helped support individual events and Sunday School activities.

David S. Hinley



## FRIDAY FRIENDS

Set up by members of the West church 6 years ago, Friday Friends now has helpers and representatives on the management committee from all four main churches in Haddington. As our new publicity flyer states

*“Friday Friends is an outreach programme, with a Christian Ethos, to those in the community who are experiencing issues of alcohol and/or drug use or dependency”.*

Due to building work at the West Church we are presently meeting in the Nungate Community Centre, just over the bridge. This brand new building is light and airy with space enough for people to talk privately or sit quietly in an armchair as well as join the family at the lunch table. We are now open on Tuesdays as well as Fridays so with that and the involvement of all the churches things are moving forward. However, we want to reach more young folk with the help of our new flyer (see at back of church) which is being distributed in the chemist shops, Roodlands Clinic etc. If you know of a good place to leave some or feel you would like to help please get in touch with me.

Alison Cowe (01875 340218)

## CARE VAN

The Care Van is a joint ministry between Edinburgh City Mission, Bethany Christian Trust and over 30 churches in the Lothians and the Borders. The Care Van has been operational in different forms since 1990 when it started off with a towed caravan. After a Ford Transit it has since moved on to a Mercedes Sprinter.

Each night (364 per year - not during the Hogmanay street party) at about 8.45pm a team of 5 volunteers takes the van to Waverley Bridge in Edinburgh City Centre and later to other points to serve soup and rolls to those sleeping rough, or simply those in need of some hot food. For some, a friendly face may be the first step in the long road in overcoming their particular difficulties.

Holy Trinity is part of this ministry with 20 members of the congregation manning the Care Van eight times a year.

The Care Van also carries much needed warm clothing and blankets. If you have any surplus clean, warm clothing (hats, gloves, scarves, socks, T-shirts, fleeces) and blankets, please contact John Elcock on 01875 853558; you've no idea just how much these things are appreciated.

*John Elcock*

## HOLY TRINITY HANDBELLS



SCOTTISH EPISCOPAL CHURCH  
Diocese of Edinburgh

Over the year Holy Trinity Handbells welcomed three new members.

Bells were rung for the turning on of the Christmas tree lights at the Town House, for the Lights to Remember at Fairmilehead and during Holy Trinity's Carol Service.

£1000 was raised for Marie Curie Cancer Care and nearly £400 for CHAS.

Audiences at Old Farm Court, St John's Oxfords and Leuchie were entertained.

Holy Trinity hosted the hugely successful Scottish Regional Association Spring Rally.

Holy Trinity Handbells can be justifiably proud of their achievements.

*John Elcock*



SCOTTISH EPISCOPAL CHURCH  
Diocese of Edinburgh