



The Church of Scotland
Presbytery of Edinburgh and West Lothian



Queensferry Parish Church of Scotland

Receipts and Payments Accounts
2022

Congregation No: 010112



Queensferry Parish Church

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Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2022

The trustees present the annual report and accounts for Queensferry Parish Church of Scotland for the year ended 31 December 2022.

Reference and Administrative Information

Charity Name:	Queensferry Parish Church of Scotland
Charity Registration Number:	SC002329
Congregation Reference No:	010112
Contact Address:	Parish Church Office, The Loan, South Queensferry, West Lothian, EH30 9NS

Trustees

Mrs Jane Anderson, Mr Colin Auld, Mr Ernest Beattie, Dr Keith Bowden, Mrs Jane Bowden, Mr Laurie Brown, Mrs Sandra Buttrick, Rev David Cameron until January 2023, Mrs Eileen Case, Mrs Betsy Clarke, Mr Martin Corbett, Mr Guy Douglas, Mrs Norma Falconer, Mr John Ferguson, Mrs Jan Ferguson, Dr Alison Freeland, Mrs Elizabeth Grubb until February 2022, Mrs Jane Harkin, Mr David Hunt until December 2022, Mr Nigel Hutchison until his death in October 2022, Mr Robert Jeffrey until June 2022, Mrs Carol Kelly, Mr Rob Kernohan, Mr Ian Laing, Mrs Liz Laing, Mrs Catherine Lambe, Mr Herbie Lambe, Miss Sheena Leslie, Mrs Lesley MacKenzie, Mrs Carol McDivitt, Mr Roy McIvor until August 2022, Mrs Jeanette McIvor, Mrs Jan Moran, Mr Mark Moran, Mrs Nara Nisbet, Mr Paul Nisbet, Mr Rod Owen until December 2022, Mr Ken Pitt, Mr Graham Quinney, Mrs Janet Readle, Mrs Melanie Ross, Mr David Rutherford, Mr Eddie Saunders, Mrs Rebecca Saunders, Mr Robert Simpson until June 2022, Mrs Mary Smith, Mr Roy Smith until his death in November 2022, Mrs Laura Stewart, Mr Huw Thomas, Mrs Janet Thomas, Ms Aileen Thomson and Mr Tom Williamson.

Principal Office-bearers

Interim Moderator:	Rev Scott Marshall	(Appointed 1 February 2023)
Locum Minister:	Rev Ann Inglis	(Appointed 1 February 2023)
Minister:	Rev David Cameron	(Resigned 31 January 2023)
Session Clerk:	Mrs Nara Nisbet	
Treasurer:	Mr Rob Kernohan	

Independent Examiner	Jonathan N Innes FCCA Innes & Partners Limited Chartered Certified Accountants 18 Shairps Business Park Houston Road Livingston EH54 5FD
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Bankers	Clydesdale Bank, 83 George Street, Edinburgh EH2 3ES
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Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2022

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Deed of Constitution (Unitary Form.)

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 congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Queensferry Parish Church is linked with Dalmeny Kirk, and the two congregations share a Parish Minister. The Kirk Session of Queensferry Parish Church is chaired by the Minister and meets about six times in a year.

Our work is carried out through nine different Teams: the Worship, Children's and Youth, Pastoral, Community and Discipleship Ministry Teams, and: the Administration, Finance, Communication and Property, Premises and Environmental (PPE) Support Teams. Throughout the year these teams have continued to operate. In addition, a small team continued to meet to coordinate the return to worship within the church and the return of groups to the halls as restrictions were reduced.

Objectives and activities

Purpose

The purposes of Queensferry Parish Church were laid down by Charles I on 9th July 1635. They are "for the eternal glory of God, the spreading of the Gospel and the comfort of the neighbours and inhabitants of the said Burgh." Our vision is "That we are increasingly recognised as a welcoming, worshipping church which uses the gifts of its people to reach out, serve and engage with different parts of the communities in which we are involved."

Objectives

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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Linkage

Queensferry Parish Church is linked with Dalmeny Kirk and we continue to develop stronger links with our sister congregation while maintaining our unique separate identities.

Staffing

We continue to be lead by our ministerial team: Rev David Cameron retired as our minister on 31 January 2023 and our associate minister Ann Inglis was appointed Locum Minister. In addition Rev Derek Munn was appointed as an Ordained Local Minister. These ministerial posts are shared with our linked church, Dalmeny Parish.

Our Children and Families worker, Jill Meek, left us in June 2022 and we are in the process of seeking a new person to fill this role.

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2022

Overview

During 2022 we have, as a congregation and community, continued to adapt to the new way of operating. Both our Church Sanctuary and our Church Halls Centre were operated throughout the year subject to some remaining restrictions.

We continued to live stream our services every week. Kirk Session and Pastoral Team meetings have returned to an in person format. Our Children's programme has recommenced in conjunction with services at the church in person.

Achievements and Performance

Worship

Queensferry Parish Church continues to be a centre for Christian worship in the local community.

The number of worshippers attending the Sunday morning service has continued to increase. The weekly Thursday morning service has remained on a Zoom platform as this was preferred by those participating.

"Sanctuary", our Fresh Expression initiative, meets every Sunday afternoon in Dalmeny Hall with around 10 families attending. The Life group continues to meet weekly with some attendees on Zoom and others in person. An Alpha course was also completed during the year.

An outdoor carol singing event successfully attracted over 100 local residents.

Discipleship

During the year the home groups were able to recommence meeting in person. A Passion for Life course was held through one of the home groups to equip those attending with skills to share their faith with others.

Various events were held as part of "Thy Kingdom Come 24/7 Prayer 2022". The Prayer Circle continued to pray confidentially for people in the church and in the community who were in need of prayerful support.

The Guild was able to return to meet in person and enjoyed a varied and interesting programme of talks.

Children & Youth

At the beginning of the year Sundays at 10 were held via Zoom and during the year it was encouraging that quite a few families started to re-engage with different parts of church life. A mix of Activity Sundays and Worship Together Sundays was offered later in the year. In conjunction with other local churches Queensferry participates in Messy Church

The Girls' Brigade and the Boys' Brigade continue to attract members who have no other affiliation with the church. The Girls' Brigade celebrated their 40th anniversary during the year.

Closer links were established with the local schools following the pandemic restrictions being lifted.

Pastoral

The Rev. Derek Munn was appointed to the role of Pastoral Team Lead to develop and lead the team. Regular pastoral support to those in need is provided by the Parish Assistants and is welcomed greatly by all those who receive it.

The Annual Thanksgiving & Remembrance Service was held in the church and was also live streamed. All those participating derived great comfort from the service.

Queensferry Parish Church

Report of the Trustees *for the year ended 31 December 2022*

Community

A new venture, Connections Corner, was begun in the autumn with the aim to offer a safe and warm space for people to connect for conversation and relaxation and also provide information about local activities and support groups.

Along with other local organisations and lead by the community council, Queensferry Parish Church has participated in a winter warmth project to ensure that there is a premise available locally 7 days a week where folk can go to keep warm, thus reducing their heating costs and in some places obtain refreshments or a meal.

Links with various local groups are being explored to develop other innovative ways to provide support within the local community and effective partnership working has been achieved.

The bereavement course, Stepping Stones, was held for the first time since the pandemic. The course is open to all in the community who have suffered a bereavement.

Queensferry Parish Church was a founder member of Queensferry Churches' Care in the Community, and the Minister and a number of the members take an active interest in the life of the project. The congregation is well represented on the board and within the professional and voluntary staff.

The halls are once again being used regularly both during the week and at weekends for a wide variety of activities involving all age groups.

A group from the church was able to participate in the local Ferry Fair and the regular annual coffee mornings and fetes were able to be held in the church halls.

Support teams

The Kirk Session agreed not to undertake larger projects on the church properties, but on-going maintenance was undertaken as required.

Queensferry Parish Church benefited greatly from the willingness of members and others to give of their time, talents and money.

The Kirk Session remains confident that, with support, the congregation will continue to work together to see the vision of Queensferry Parish Church being increasingly recognised as a welcoming, worshipping church which uses the gifts of its people to reach out, serve and engage with different parts of the communities in which we are involved.

Financial Review

Results for the year

The financial statements for the year are set out in pages 7 to 11. The Receipts and Payments Account on page 7 reflects a net increase in cash for the year of £24,049 (2021: increase of £22,697).

Principal Funding Sources

Queensferry Parish Church receives its core funding from its congregation. Other income arises from renting out the church halls, interest and dividends and fund raising activities. Donations and Legacies amounted to £110,787 (2021 - £116,697). Within Donations and Legacies, tax recovered under Gift Aid totalled £20,253 (2021 - £17,012). Contributions from organisations for use of our premises increased this year to £14,063 (2021 - £9,384).

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2022

Expenditure

Expenditure increased slightly to £141,905 (2021 – £136,149) in the year under review. Our congregation's contribution to Ministry and Mission of the Church of Scotland was slightly up to £64,447 (2021 – £63,765.)

Fixed assets do not appear in the accounts because

- buildings are vested in the General Trustees of the Church of Scotland
- all other single items are valued at less than £5,000 and have been fully costed in the year of purchase.

Reserves Policy

It is the Trustees' policy to hold reserves for short term running costs, and for future needs of the congregation. Our unrestricted cash reserves are broken down as follows:

	2022	2021
General Fund	£68,315	£63,907
Fabric Fund	£34,222	£34,222
Queen Margaret Fund	£12,343	£11,272
Junior Church	£1,000	£1,000
Total	<u>£115,880</u>	<u>£110,401</u>

This reserve represents the value of approximately ten months' expenditure.

Restricted funds in deficit

The Fresh Expressions fund is in deficit of £1,680 (2021: deficit of £2,470). This fund was established to set up a fresh expression of church, i.e., a new style of church was started in September 2019. This has been kept separate from the general fund to show the kirk session and congregation what it is costing. There are now donations being received for this and will be allocated to this fund. In time, the initial outlays will be cleared and the fund will come into a positive balance.

On behalf of the Trustees



Mrs Nara Nisbet
Session Clerk

Date: 14th March 2023

Queensferry Parish Church

Report of the Independent Examiner to the Trustees for the year ended 31 December 2022

I report on the accounts of the church for the year ended 31 December 2022 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 14th June 2023

Queensferry Parish Church of Scotland

Receipts and Payments Account

For the year ended 31 December 2022

		General	Designated	Restricted	2022	2021
		fund	funds	funds	Total	Total
	Note	£	£	£	funds	funds
Receipts						
Offerings and donations	6	88,284	975	1,275	90,534	92,472
Gift aid tax recovered		20,253	-	-	20,253	17,012
Presbytery grant		-	-	9,454	9,454	19,021
Weddings and funerals		2,435	-	-	2,435	1,290
Life and work		366	-	-	366	360
Café		-	-	-	-	97
Insurance claim		-	-	-	-	6,774
Other income		6,228	-	-	6,228	3,206
Bank interest		978	-	2	980	685
Dividends		969	-	396	1,365	1,429
Use of premises		14,063	-	-	14,063	9,384
National Giving Day		-	-	-	-	7,116
Grants		500	-	19,776	20,276	-
Total Receipts		134,076	975	30,903	165,954	158,846
Payments						
Offering envelopes		124	-	-	124	281
Communications		1,806	-	-	1,806	833
Tea & Coffee		329	-	-	329	184
Life & work		-	-	-	-	396
Ministries and mission		64,447	-	-	64,447	63,765
Presbytery dues		2,101	-	-	2,101	1,453
Presbytery staffing fund posts	4	-	-	9,781	9,781	19,463
Minister's travel & other expenses		1,874	-	-	1,874	1,451
Employee costs	4	22,811	-	2,451	25,262	14,793
Halls cleaning - contractors		-	-	-	-	37
Organists' honoraria		140	-	-	140	65
Fabric repairs and maintenance		7,518	-	-	7,518	7,491
Insurance		2,421	-	-	2,421	2,183
Heat and light		6,116	-	-	6,116	4,784
Manse council tax		4,302	-	-	4,302	4,192
Cleaning materials, grounds		1,891	-	-	1,891	1,508
Worship		1,310	-	-	1,310	58
Children & young people		1,814	-	-	1,814	1,535
Community		896	-	-	896	-
Discipleship		232	-	595	827	-
Administration		5,134	-	-	5,134	9,073
Pastoral		278	-	-	278	899
Miscellaneous		2,244	-	390	2,634	1,285
Independent examiner's fee		900	-	-	900	420
Total Payments		128,688	-	13,217	141,905	136,149
Surplus before transfers		5,388	975	17,686	24,049	22,697
Transfer between funds		(980)	96	884	-	-
Net increase in cash for the year		4,408	1,071	18,570	24,049	22,697
Cash balances brought forward		63,907	46,494	963	111,364	88,667
Cash balances carried forward		68,315	47,565	19,533	135,413	111,364

Queensferry Parish Church of Scotland

Statement of balances

For the year ended 31 December 2022

	General fund £	Designated funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Bank & Deposit Balances					
Brought forward	63,907	46,494	963	111,364	88,667
Movement in year:					
Surplus for the year	4,408	1,071	18,570	24,049	22,697
Carried forward	68,315	47,565	19,533	135,413	111,364

Statement of assets at 31 December 2022


Investments at market value (Cost £50,264)	47,552	-	9,842	57,394	64,820
<i>Current assets:</i>					
Gift Aid tax and small donations scheme recoverable				1,500	5,104
Dalmeny contribution towards shared expenses				7,979	2,789
Hall hire				-	62
Overpayment of staff salaries				1,769	-
Advanced salaries				146	-
Overpayment to HMRC				29	-
				11,423	7,955

Statement of liabilities at 31 December 2022

Outstanding invoices	640	1,466
Minister's travel expenses	-	713
Staff gifts	-	30
Sanctus Media - camera hire	-	647
Independent examination fee	990	900
	1,630	3,756

The accounts were approved by the Trustees and signed on 14th March 2023.

For and on behalf of the Trustees



Mrs Nara Nisbet - Session Clerk



Rev Scott Marshall - Interim Moderator

Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 8, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds comprise those funds which the Trustees have designated for specific purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

2. Trustee remuneration and related party transactions

During the year, Queensferry Parish Church contributed a total of £1,874 (2021: £1,451) towards the expenses and travelling costs of the Minister. A further £4,302 (2021: £4,192) was paid for the manse council tax. Mr Laurie Brown, a Trustee, received £270 (2021: £160) for providing services as a church officer at weddings and funerals. Mr Martin Corbett, a Trustee received £525 (2021: £140) for services as an organist. No other trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Queensferry Parish Church of Scotland

Notes to the financial statements for the year ended 31 December 2022

3. Movements in Funds	Balance at 01.01.2022 £	Receipts £	Payments £	Transfers £	Balance at 31.12.2022 £
Unrestricted funds					
General Fund	63,907	134,076	(128,688)	(980)	68,315
<i>Designated funds</i>					
Designated Fabric fund	34,222	-	-	-	34,222
Designated Queen Margaret fund	11,272	975	-	96	12,343
Designated Junior Church fund	1,000	-	-	-	1,000
	46,494	975	-	96	47,565
Total unrestricted funds	110,401	135,051	(128,688)	(884)	115,880
Restricted funds					
Fresh Expressions - Sanctuary	(2,470)	725	-	65	(1,680)
Stepping Out fund	2,712	2	(595)	-	2,119
Parish Bequest fund	248	396	(390)	-	254
Joint Churches' Projects fund	915	550	-	50	1,515
Presbytery supported staff fund	(442)	9,454	(9,781)	769	-
Restricted Junior Church fund	-	3,000	-	-	3,000
Tor Foundation Grant fund	-	16,776	(2,451)	-	14,325
Total restricted funds	963	30,903	(13,217)	884	19,533
Total funds	111,364	165,954	(141,905)	-	135,413

Purposes of Designated Funds

Fabric fund is designated as a reserve for planned and unexpected fabric costs.

Queen Margaret fund is designated as a reserve for church developments.

Junior Church fund is money received from a legacy and designated as a reserve for Junior Church activities.

Purposes of Restricted Funds

Fresh Expression - Sanctuary fund is restricted to receipts and payments for the fresh expression of church which was established in 2019.

Stepping Out fund is to support people stepping out in faith.

Restricted capital of the *Parish bequest fund* is fully invested in Church of Scotland Income Fund units. The income generated is available for distribution for specific charitable purposes.

Joint Churches' Projects fund is restricted for projects in conjunction with other local churches, including Alpha and Messy Church.

Presbytery supported staff fund relates to employment costs of a member of staff for which the Church receives a grant from Presbytery.

Restricted Junior Church fund relates to funding received to assist with the employment of a childrens and families worker.

Tor Foundation Grant fund relates to a 3 year grant to cover the cost of employing a pastoral worker to support older people in Queensferry and Dalmeny.

Queensferry Parish Church of Scotland

Notes to the financial statements for the year ended 31 December 2022

4. Staff costs and numbers	2022 £	2021 £
Gross salaries	34,791	33,887
Employer pension contributions	252	369
	<u>35,043</u>	<u>34,256</u>

The average number of employees during the year was 5 (2021: 4).

5. Ministers Stipend

All Church of Scotland congregations contribute to the national stipend fund which bears the costs of all ministers' stipends and employers 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 and the maximum stipend in the fifth and subsequent years of service being £35,269.

6. Offerings and donations received

	General fund £	Designated funds £	Restricted funds £	2022 Total funds £
Personal donations / Offerings	79,264	975	1,275	81,514
Open Plate	4,374	-	-	4,374
FWO Envelope Giving	3,738	-	-	3,738
Guild Donations	600	-	-	600
Girl's Brigade Donations	275	-	-	275
Scout Donations	33	-	-	33
	<u>88,284</u>	<u>975</u>	<u>1,275</u>	<u>90,534</u>