



**The Church of Scotland**  
Presbytery of Edinburgh and West Lothian



**Edinburgh: Dalmeny and Queensferry  
Parish Church of Scotland**

**(Previously Queensferry Parish Church of Scotland)**

**Restated Accrual Accounts  
2023**

**Congregation No: 010112**



# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

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# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

The trustees present the annual report and accounts for Edinburgh: Dalmeny and Queensferry Parish Church of Scotland for the year ended 31 December 2023.

### Reference and Administrative Information

Charity Name: Edinburgh: Dalmeny and Queensferry Parish Church of Scotland  
(Previously 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 until September 2023, Mrs Betsy Clarke, Mr Martin Corbett, Mr Guy Douglas until January 2023, Mr Stephen Drake, Mrs Norma Falconer, Mr John Ferguson, Mrs Jan Ferguson, Dr Alison Freeland until March 2023, Mrs Jane Harkin, Dr Frances Ibbetson, 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, Mrs Pamela McLauchlan, Mrs Jeanette McIvor, Mrs Jan Moran, Mr Mark Moran, Mrs Nara Nisbet, Mr Paul Nisbet, Mr Ken Pitt, Mr Graham Quinney, Mrs Janet Readle, Mrs Melanie Ross, Mr David Rutherford, Mr Eddie Saunders, Mrs Rebecca Saunders, Mrs Mary Smith, Mrs Laura Stewart, Mr Huw Thomas, Mrs Janet Thomas, Mrs Aileen Harrower and Mr Tom Williamson.

### Principal Office-bearers

Interim Moderator:	Rev. Scott Marshall	(Appointed 1 February 2023)
Interim Moderator:	Rev. Fiona Mathieson	(Appointed 1 May 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

Bankers Clydesdale Bank,  
83 George Street,  
Edinburgh  
EH2 3ES

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

### **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**

Dalmeny and Queensferry Parish Church was formed by the Union of the previously linked Queensferry Parish Church and Dalmeny Kirk on 1 September 2023. The two congregations previously shared a Parish Minister. The charge became vacant on the retirement of Rev David Cameron on 31 January 2023. The Kirk Session of Dalmeny and Queensferry Parish Church is chaired by the Minister; or Interim Moderator during the Vacancy and meets about six times in a year.

Our work is carried out through ten different Teams: the Worship, Families and Young People, Pastoral, Social Justice, Sanctuary, Fellowship and Hospitality, and Discipleship Ministry Teams, and: the Administration and Communication, Finance and Property, Premises and Environmental (PPE) Support Teams.

### **Objectives and activities**

#### **Purpose**

The purposes of Dalmeny and Queensferry Parish Church were laid down by Charles I on 9<sup>th</sup> 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.

#### **Staffing**

We continue to be led by our ministerial team: Rev David Cameron retired as our minister on 31 January 2023 and our associate minister Rev Ann Inglis was appointed Locum Minister. In addition, Rev Derek Munn, ordained and introduced in September 2022, is our Ordained Local Minister.

Rev Derek Munn is also employed as a pastoral worker and was joined in that ministry in November 2023 by Aileen Macfarlane as the Pastoral Community Worker.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

### Overview

During 2023 we have, as congregations and community, continued to adapt to the new ways of operating. Both our Church Sanctuaries and our Church Halls at Queensferry and Dalmeny were operating as they were pre-pandemic subject to a few minor restrictions.

Whilst we have continued to live stream our services every week, almost all our regular meetings are in person format. Our Sunday Children's programme operates in conjunction with services at the church in Queensferry and in a separate activity fortnightly at Dalmeny.

Our "Fresh Expression" of church called Sanctuary continues to meet every Sunday afternoon.

### Achievements and Performance

#### Worship

Dalmeny and Queensferry Parish Church continues to be a centre for Christian worship in the local communities of Dalmeny and Queensferry.

The number of worshippers attending the Sunday morning service has remained fairly consistent around 90 in Queensferry and 35 in Dalmeny. The weekly Wednesday morning service has returned to an in person format providing a link with our Connections Cafe to encourage people who do not otherwise join us for worship.

"Sanctuary", our Fresh Expression initiative, meets every Sunday afternoon mainly in Dalmeny Hall but sometimes outdoors with about 10 families attending. The leadership is shared by the OLM and a small group of elders. The Life Group continues to meet weekly with some attendees on Zoom and others in person. An outdoor carol singing event was again held successfully attracting over 100 local residents.

#### Discipleship

During the year the home groups continued to meet in person. An on-line Alpha Course, in conjunction with other local churches, was well attended.

Events held as part of "Thy Kingdom Come 24/7 Prayer 2023" were well received. 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 once again arranged and enjoyed a varied and interesting programme of talks.

#### Families and Young People

In Queensferry there is "Kids' Crew" for primary aged children during part of the Sunday morning service, typically with 4-6 children attending. In Dalmeny "Ark Adventures" take place in the hall every fortnight attended by around 8 children and their parents at the same time as the morning service. Sanctuary Kids programme follows the same topics as the adult programme. In conjunction with other local churches Queensferry participates in Messy Church.

A number of other initiatives were undertaken in 2023 including Christingle, a family event with craft, stories and songs, the Holiday Club attended by 60 children and a Bible-based two day Lego Club which attracted over 80 children.

The Girls' Brigade and the Boys' Brigade continue to attract members who have no other affiliation with the church. Both organisations, together with the other uniformed youth organisations in the community, gathered for a team building event to celebrate the Coronation and to foster closer links.

We have an increasing presence in all the local non-denominational schools where our ministers lead assemblies and are part of the pastoral life of the school. In addition, volunteers work with SU Scotland in two of the schools.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

### **Pastoral**

The Rev. Derek Munn leads the Pastoral Team. Regular pastoral support is provided to those in need by the Parish Assistants and is welcomed greatly by all those who receive it. Aileen McFarlane joined the team as Pastoral Community Worker with a remit to establish and strengthen links with the various community groups within our own and neighbouring parishes to expand our support across the community.

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

A bereavement course, Stepping Stones, is held each year, 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.

### **Social Justice**

The long-established Dalmeny Kirk Café, providing a hub for the local community, and the more recently established community cafe in Queensferry church are increasingly well used and have extended the facilities offered. They both provide a place of contact for people who might feel socially isolated or lonely, as well as welcoming visitors and linking with local community groups.

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

A new initiative – the Community Fridge using resources from FairShare to provide food and ingredients free of charge for local residents who require them, has proven to be a great asset to the community.

### **Support teams**

Whilst no major building projects have been undertaken on the church properties, on-going regular maintenance has continued as required.

Dalmeny and 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.

### **Summary of future plans**

The charge is in the process of seeking a new minister. A nominating committee was elected in January 2024 and is charged with identifying a suitable person to be called as minister of the united charge. Our future plans are to continue our current ministry and meet the challenges and opportunities presented particularly by the population growth in the parish.

### **Statement on risk**

The Trustees have considered and are aware of the major risks to which the charity is exposed and where possible has put in place systems to manage them. The major risks are financial risk, property risk, volunteer risk.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

### Statement on risk (cont'd)

The properties within which the church operates are vested in the General Trustees of the Church of Scotland. The trustees are responsible for the maintenance and upkeep of the properties. The properties range from Dalmeny Kirk which is a Norman Church built in the 12<sup>th</sup> Century through to the Dalmeny Halls complex substantially refurbished in recent years. This risk is managed by regular inspection and maintenance being carried out. During 2023 the Kirk Session decided that the risk posed by the current Manse was such that it was wiser to seek to dispose of the Manse and replace it by a new build modern home.

The financial risks lie primarily in the fact that a substantial part of our income comes from donations and a significant quantity of those donations in terms of quantum come from a relatively small portion of the congregations. Dependence on the goodwill of individuals is a risk that is difficult to mitigate. The awareness of the Trustees allows the position to be monitored.

Many church activities depend on volunteers. The Kirk Session is aware that volunteers are a scarce and valuable resource and is constantly on the look out for new volunteers.

### Financial Review

#### Results for the year

The financial statements for the year are set out in pages 8 to 18. The Statement of Financial Activities on page 8 reflects an increase in funds of £118,586 (2022: restated net increase of £20,448). The Church held total reserves at 31 December 2023 amounting to £319,385 (2022: restated £200,799) which was made up of an unrestricted general fund amounting to £217,606 (2022: restated £123,859), unrestricted designated funds amounting to £42,556 (2022: restated £47,565), and restricted funds amounting to £59,223 (2022: restated £29,375).

#### Principal Funding Sources

Dalmeny and 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 £127,488 (2022: restated £107,183). Within Donations and Legacies, tax recovered under Gift Aid totalled £20,560 (2022: restated £16,649). Contributions from organisations for use of our premises increased this year to £32,101 (2022: restated £14,063).

#### Expenditure

Expenditure increased to £194,911 (2022: restated £139,666) in the year under review. Our congregation's contribution to Ministry and Mission of the Church of Scotland was down slightly to £60,539 (2022: restated £64,447.)

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 of at least 9 months of day to day expenditure. In addition reserves are held to mitigate the risks posed by unexpected significant property expenditure. The union of the congregations has led to a temporary situation of us being in possession of larger reserves than usual this was added to by the uncertainty of the financial implications of the replacement of the church Manse which may lead to significant one of costs.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Trustees for the year ended 31 December 2023

### Reserves Policy (cont'd)

Our unrestricted cash reserves not including investments are broken down as follows:

	2023	(Restated) 2022
General Fund	£166,267	£76,307
Fabric Fund	£34,222	£34,222
Queen Margaret Fund	£7,334	£12,343
Junior Church	£1,000	£1,000
<b>Total</b>	<b>£208,823</b>	<b>£123,872</b>

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

### Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

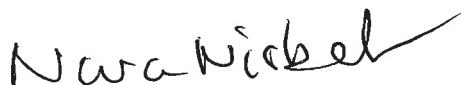
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 3 April 2024 and signed on their behalf by:



Mrs Nara Nisbet  
Session Clerk



# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Report of the Independent Examiner to the Trustees for the year ended 31 December 2023

I report on the accounts of the church for the year ended 31 December 2023 which are set out on pages 8 to 18.

### 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's Trustees consider 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 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 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 (as amended) and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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: ..... 5/4/..... 2024

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Statement of Financial Activities for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total funds £	Unrestricted funds £	Restricted funds £	Restated 2022 Total funds £
<b>Income and endowments from:</b>							
Donations and legacies	3	124,543	2,945	127,488	105,908	1,275	107,183
Charitable activities	4	36,790	-	36,790	16,864	-	16,864
Other	5	111,471	26,166	137,637	11,918	29,230	41,148
Investments	6	6,913	509	7,422	1,947	398	2,345
<b>Total income and endowments</b>		<b>279,717</b>	<b>29,620</b>	<b>309,337</b>	<b>136,637</b>	<b>30,903</b>	<b>167,540</b>
<b>Expenditure on:</b>							
Raising Funds	6	4,303	184	4,487	3,669	-	3,669
Charitable activities	7	178,275	12,149	190,424	122,780	13,217	135,997
<b>Total expenditure</b>		<b>182,578</b>	<b>12,333</b>	<b>194,911</b>	<b>126,449</b>	<b>13,217</b>	<b>139,666</b>
<b>Gains/(losses) on investment assets</b>	10	3,787	373	4,160	(5,637)	(1,789)	(7,426)
<b>Net income / (expenditure)</b>		100,926	17,660	118,586	4,551	15,897	20,448
<b>Transfers between funds</b>	15	(12,188)	12,188	-	(884)	884	-
<b>Net movement in funds</b>		88,738	29,848	118,586	3,667	16,781	20,448
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		171,424	29,375	200,799	167,757	12,594	180,351
<b>Total funds carried forward</b>	15	<b>260,162</b>	<b>59,223</b>	<b>319,385</b>	<b>171,424</b>	<b>29,375</b>	<b>200,799</b>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 10 to 18 form part of these accounts

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Statement of Financial Position as at 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total funds £	Restated 2022 Total funds £
<b>Fixed assets</b>					
Investments	10	51,339	10,215	61,554	57,394
<b>Total fixed assets</b>		<b>51,339</b>	<b>10,215</b>	<b>61,554</b>	<b>57,394</b>
<b>Current assets</b>					
Debtors	11	10,245	-	10,245	9,622
Cash at bank and in hand		210,927	49,008	259,935	135,413
<b>Total current assets</b>		<b>221,172</b>	<b>49,008</b>	<b>270,180</b>	<b>145,035</b>
<b>Liabilities</b>					
Creditors falling due within one year	12	12,349	-	12,349	1,630
<b>Net current assets</b>		<b>208,823</b>	<b>49,008</b>	<b>257,831</b>	<b>143,405</b>
<b>Total assets less current liabilities</b>		<b>260,162</b>	<b>59,223</b>	<b>319,385</b>	<b>200,799</b>
<b>Net assets</b>		<b>260,162</b>	<b>59,223</b>	<b>319,385</b>	<b>200,799</b>
<b>The funds of the Charity</b>					
Unrestricted funds		260,162	-	260,162	171,424
Restricted income funds		-	59,223	59,223	29,375
<b>Total Charity funds</b>	15	<b>260,162</b>	<b>59,223</b>	<b>319,385</b>	<b>200,799</b>

The notes on pages 10 to 18 form part of these accounts

The accounts were approved by the trustees on 3 April 2024 and signed on their behalf by:

*Nara Nisbet*

*Rob Kernohan*

Mrs Nara Nisbet - Session Clerk

Mr Rob Kernohan - Treasurer

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2023

### 1. Accounting policies

#### ***Basis of Preparation and Assessment of Going Concern***

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland is a registered charity in Scotland. The principal address is given in the charity information on 1 of these financial statements. The nature of the charity's operations and principal activities are in the Trustee's report on pages 1 – 6.

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

#### ***Funds Structure***

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

*Restricted funds* are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

*Unrestricted funds* are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### ***Income Recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in Note 13.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

## Notes to the Financial Statements for the year ended 31 December 2023

### ***Income Recognition (cont'd)***

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### ***Expenditure Recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

### ***Debtors and creditors receivable / payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### ***Charitable Activities***

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

### ***Donated services and facilities***

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

### ***Fixed Asset Investments***

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

## **2. Trustee remuneration and related party transactions**

During the year, the Church contributed a total of £832 (2022: restated £1,874) towards the expenses and travelling costs of the Minister. A further £722 (2022: restated £4,302) was paid for the manse council tax. Mr Laurie Brown, a Trustee, received £60 (2022: restated £270), Mr Steven Drake, a Trustee, received £25 (2022: nil) and Mrs Pamela McLauchlan, a Trustee, received £50 (2022: nil) for providing services as a church officer at weddings and funerals. Mr Martin Corbett, a Trustee received £140 (2022: £525) 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.

A number of Trustees would have been entitled to claim remuneration for acting as Church Officer, Organist or Technical Operator at special services including weddings and funerals. These individuals chose not to make such claims preferring to regard their duties as part of their service to the church. The amount involved would have been less than £500 (2022 - £500).

During the year a total of £29,368 (2022: £29,699) was donated to the congregation by the Trustees.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 3. Income from donations and legacies

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Donations	87,121	2,945	90,066	81,147	1,275	82,422
FWO envelopes	3,815	-	3,815	3,738	-	3,738
Open plate	5,452	-	5,452	4,374	-	4,374
Tax recovered on gift aid	20,560	-	20,560	16,649	-	16,649
Legacies	7,595	-	7,595	-	-	-
	<b>124,543</b>	<b>2,945</b>	<b>127,488</b>	<b>105,908</b>	<b>1,275</b>	<b>107,183</b>

## 4. Income from charitable activities

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Weddings and Funerals	2,309	-	2,309	2,435	-	2,435
Life and Work Income	224	-	224	366	-	366
Use of Premises (Community)	32,101	-	32,101	14,063	-	14,063
Tea and Coffee	128	-	128	-	-	-
Café income	2,028	-	2,028	-	-	-
	<b>36,790</b>	<b>-</b>	<b>36,790</b>	<b>16,864</b>	<b>-</b>	<b>16,864</b>

## 5. Other

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Grants	5,206	26,166	31,372	500	29,230	29,730
Other income	13,825	-	13,825	11,418	-	11,418
Transfer of union balance	92,440	-	92,440	-	-	-
	<b>111,471</b>	<b>26,166</b>	<b>137,637</b>	<b>11,918</b>	<b>29,230</b>	<b>41,148</b>

Included in grants is government grant income received from The Listed Places of Worship Scheme totalling £1,956 (2022: nil) and Edinburgh City Council Warm Spaces Initiative totalling £2,250 (2022: nil).

## 6. Income from investments

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Deposit interest	5,856	43	5,899	978	2	980
Dividends received	1,057	466	1,523	969	396	1,365
	<b>6,913</b>	<b>509</b>	<b>7,422</b>	<b>1,947</b>	<b>398</b>	<b>2,345</b>

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 7. Analysis of expenditure on charitable activities

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Raising Funds</b>						
Offering Envelopes	220	-	220	124	-	124
Communications	2,449	184	2,633	1,806	-	1,806
Tea and coffee	723	-	723	329	-	329
Life and Work	273	-	273	-	-	-
Weddings and funeral costs	638	-	638	1,410	-	1,410
	<b>4,303</b>	<b>184</b>	<b>4,487</b>	<b>3,669</b>	<b>-</b>	<b>3,669</b>
<b>Charitable activities</b>						
Ministries & Mission Contributions	60,539	-	60,539	64,447	-	64,447
Presbytery Dues	1,142	-	1,142	2,101	-	2,101
Presbytery staffing posts	-	-	-	-	9,781	9,781
Minister's travel and other expenses	732	-	732	1,261	-	1,261
Pulpit supply	100	-	100	-	-	-
Locum costs	3,915	-	3,915	-	-	-
Employee costs	32,055	10,190	42,245	22,668	2,451	25,119
Hall cleaning contractors	2,812	-	2,812	-	-	-
Organists' honoraria	870	-	870	-	-	-
Fabric Repairs & Maintenance	36,841	300	37,141	7,393	-	7,393
Insurance	2,521	-	2,521	2,421	-	2,421
Water rates	2,224	-	2,224	-	-	-
Heat and light	8,128	-	8,128	5,726	-	5,726
Manse council tax	722	-	722	4,302	-	4,302
Cleaning materials and grounds	3,098	-	3,098	1,891	-	1,891
Worship	3,746	229	3,975	1,310	-	1,310
Children and young people	1,694	32	1,726	1,814	-	1,814
Community	3,630	1,161	4,791	896	-	896
Discipleship	-	72	72	232	595	827
Administration	5,505	-	5,505	4,216	-	4,216
Pastoral	1,257	165	1,422	278	-	278
Miscellaneous expenditure	4,564	-	4,564	834	390	1,224
Independent Examination	2,180	-	2,180	990	-	990
<b>Total</b>	<b>178,275</b>	<b>12,149</b>	<b>190,424</b>	<b>122,780</b>	<b>13,217</b>	<b>135,997</b>
	<b>182,578</b>	<b>12,333</b>	<b>194,911</b>	<b>126,449</b>	<b>13,217</b>	<b>139,666</b>

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

## 8. Governance costs

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Independent examiners fee	2,180	-	2,180	990	-	990
	<b>2,180</b>	<b>-</b>	<b>2,180</b>	<b>990</b>	<b>-</b>	<b>990</b>

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 9. Analysis of staff costs

	2023	Restated 2022
	Total	Total
	£	£
Wages and salaries	41,986	34,648
Employer's Pension contributions	259	252
	<b>42,245</b>	<b>34,900</b>

The average number of employees during the year was 5 (2022: 5).

No employee had employee benefits in excess of £60,000 (2022: nil).

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 and the maximum stipend in the fifth and subsequent years of service £35,269.

## 10. Investments

	2023	Restated 2022
	Total	Total
	£	£
Market value as at 1 January 2023	57,394	64,820
Unrealised gain/(loss) on investments	4,160	(7,426)
Market value as at 31 December 2023	<b>61,554</b>	<b>57,394</b>
Cost of investments held	<b>50,264</b>	<b>50,264</b>

The following investments are held:

- Church of Scotland Investors Trust - Growth Fund
- Church of Scotland Investors Trust - Income Fund

## 11. Debtors

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Gift Aid debtor	8,017	-	8,017	1,500	-	1,500
Other debtors and prepayments	2,228	-	2,228	8,122	-	8,122
	<b>10,245</b>	<b>-</b>	<b>10,245</b>	<b>9,622</b>	<b>-</b>	<b>9,622</b>

## 12. Creditors falling due within one year

	2023			Restated 2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Accruals and deferred income	1,980	-	1,980	990	-	990
Taxation and Social Security	634	-	634	-	-	-
Other Creditors	9,735	-	9,735	640	-	640
	<b>12,349</b>	<b>-</b>	<b>12,349</b>	<b>1,630</b>	<b>-</b>	<b>1,630</b>



# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 13. Volunteers

In common with all congregations in the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

## 14. Analysis of Net Assets Among Funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £
Investments	51,339	10,215	61,554
Current Assets	221,172	49,008	270,180
Current Liabilities	(12,349)	-	(12,349)
<b>Net Assets as at 31 December 2023</b>	<b>260,162</b>	<b>59,223</b>	<b>319,385</b>

	Unrestricted funds £	Restricted funds £	Restated 2022 Total funds £
Investments	47,552	9,842	57,394
Current Assets	125,502	19,533	145,035
Current Liabilities	(1,630)	-	(1,630)
<b>Net Assets as at 31 December 2022</b>	<b>171,424</b>	<b>29,375</b>	<b>200,799</b>

## 15. Movement in funds

	As at 01.01.23 £	Income £	Expenditure £	Transfers £	Unrealised Gains £	As at 31.12.23 £
<b>Restricted funds</b>						
Fresh Expressions - Sanctuary fund	(1,680)	2,155	(485)	1,680	-	1,670
Stepping Out fund	2,119	43	-	-	-	2,162
Parish Bequest fund	254	466	(650)	-	-	70
Joint Churches' Projects fund	1,515	600	-	-	-	2,115
Junior Church (Restricted) fund	3,000	-	-	-	-	3,000
Tor Foundation Grant fund	14,325	-	(7,739)	(1,938)	-	4,648
Benefact Trust fund	-	-	-	2,500	-	2,500
COSIT Fabric fund	-	-	-	544	-	544
Cycling Scotland Grant fund	-	13,166	(300)	-	-	12,866
Dorcas fund	-	190	(128)	47	-	109
Hubbub Fridge Freezer fund	-	-	-	2,285	-	2,285
Rosebery fund	-	-	-	708	-	708
Tor Foundation Grant - Dalmeny Café fund	-	13,000	(2,520)	5,211	-	15,691
Winter Warmth Dalmeny fund	-	-	(511)	1,151	-	640
Investment fund	9,842	-	-	-	373	10,215
	<b>29,375</b>	<b>29,620</b>	<b>(12,333)</b>	<b>12,188</b>	<b>373</b>	<b>59,223</b>
<b>Unrestricted funds</b>						
General	123,859	278,642	(176,494)	(12,188)	3,787	217,606
<i>Designated funds</i>						
Fabric fund	34,222	-	-	-	-	34,222
Queen Margaret fund	12,343	1,075	(6,084)	-	-	7,334
Junior Church (Designated) fund	1,000	-	-	-	-	1,000
	<b>171,424</b>	<b>279,717</b>	<b>(182,578)</b>	<b>(12,188)</b>	<b>3,787</b>	<b>260,162</b>
<b>Total funds</b>	<b>200,799</b>	<b>309,337</b>	<b>(194,911)</b>	<b>-</b>	<b>4,160</b>	<b>319,385</b>

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 15. Movement in funds (cont'd)

	Restated balance as at 01.01.22 £	Income £	Expenditure £	Transfers £	Unrealised (losses) £	Balance as at 31.12.22 £
<b>Restricted funds</b>						
Fresh Expressions - Sanctuary fund	(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	-	-
Junior Church (Restricted) fund	-	3,000	-	-	-	3,000
Tor Foundation Grant fund	-	16,776	(2,451)	-	-	14,325
Investment fund	11,631	-	-	-	(1,789)	9,842
	<b>12,594</b>	<b>30,903</b>	<b>(13,217)</b>	<b>884</b>	<b>(1,789)</b>	<b>29,375</b>
<b>Unrestricted funds</b>						
General	121,263	135,662	(126,449)	(980)	(5,637)	123,859
<i>Designated funds</i>						
Fabric fund	34,222	-	-	-	-	34,222
Queen Margaret fund	11,272	975	-	96	-	12,343
Junior Church (Designated) fund	1,000	-	-	-	-	1,000
	<b>167,757</b>	<b>136,637</b>	<b>(126,449)</b>	<b>(884)</b>	<b>(5,637)</b>	<b>171,424</b>
<b>Total funds</b>	<b>180,351</b>	<b>167,540</b>	<b>(139,666)</b>	<b>-</b>	<b>(7,426)</b>	<b>200,799</b>

### Fund purposes:

#### 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

*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.

*Benefact Trust fund* represents a grant received from the Benefact Trust to contribute towards the repointing costs of Dalmeny Kirk.

*COSIT Fabric fund* represents money held with the Church of Scotland Investment Trust. The funds are to be used to meet fabric costs and expenses beyond the normal day to day maintenance.

*Cycling Scotland Grant fund* represents a grant received from Cycling Scotland for the purpose of installing enhanced cycle parking within the grounds of Queensferry Parish Church.

*Dorcas fund* represents funds held to facilitate the education of a girl called Dorcus. This work is carried out through Compassion UK.

*Hubbub Fridge Freezer fund* represents a grant received from Hubbub's Community Fridge campaign. The funds are to be used towards the cost of storing and preserving surplus food obtained from a range of sources that will be made available to the local

*Rosebery fund* represents a gift received which is to be used towards the maintenance of the Dalmeny Kirk.

*Tor Foundation Grant - Dalmeny Café fund* represents grants received from the Tor Foundation for the employment of a café manager to work in the Dalmeny Kirk Café. All employment costs of this position are met from this fund which runs thrice a week to provide food, shelter and warmth to the local community.

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

## 15. Movement in funds (cont'd)

### Fund purposes:

#### Restricted funds:

*Winter Warmth Dalmeny fund* represents a grant received as part of the warm spaces initiative run by Edinburgh City Council in the winter of 2022/2023. The money is to be used towards the increased costs of opening up the premises to provide a warm space for anyone in the local community who might be suffering from the ravages of cold in their homes.

*Restricted investment fund* represents money held with the Church of Scotland Investment Trust.

#### Unrestricted 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.

16. Fund Transfers	Ref	Unrestricted funds £	Restricted funds £	Total Funds £
From General to Restricted Sanctuary fund	1	(1,680)	1,680	-
From Restricted Tor Foundation fund to General	2	1,938	(1,938)	-
From General to Restricted Benefact Trust fund	3	(2,500)	2,500	-
From General to Restricted COSIT Fabric fund	4	(544)	544	-
From General to Restricted Dorcas fund	5	(47)	47	-
From General to Restricted Hubbub Fridge Freezer fund	6	(2,285)	2,285	-
From General to Restricted Rosebery fund	7	(708)	708	-
From General to Restricted Dalmeny Café fund	8	(5,211)	5,211	-
From General to Restricted Winter Warmth Dalmeny fund	9	(1,151)	1,151	-
		<b>(12,188)</b>	<b>12,188</b>	<b>-</b>

Transfer reference 1 - this transfer relates to initial setup costs being reimbursed by general funds.

Transfer reference 2 - this transfer relates to costs paid by general funds but fall under the restricted purpose.

Transfer references 3 to 9 - these transfers relate to restricted funds being carried over from Dalmeny Kirk assets being reallocated for restricted purposes.

## 17. Restatement of comparatives

We have restated the figures for 2022, and the brought-forward 2021 reserves as the Charity has changed its accounting policy and has adopted the Accruals accounting method in the current year.

	Unrestricted fund £	Restricted funds £	Total £
Reserves at 31 December 2021 as previously stated	110,401	963	111,364
Capitalisation of investments	53,189	11,631	64,820
2021 income as debtors	7,893	-	7,893
2021 expenditure as creditors	(3,726)	-	(3,726)
<b>Restated reserves at 31 December 2021</b>	<b>167,757</b>	<b>12,594</b>	<b>180,351</b>
Surplus/(deficit) for the year to 31 December 2022 as previously stated	5,479	18,570	24,049
Reversal of 2021 debtors	(7,893)	-	(7,893)
Reversal of 2021 creditors	3,726	-	3,726
2022 movement in investments	(5,637)	(1,789)	(7,426)
2022 debtors as income	9,622	-	9,622
2022 creditors as expenditure	(1,630)	-	(1,630)
<b>Revised surplus/(deficit) for year to 31 December 2022</b>	<b>3,667</b>	<b>16,781</b>	<b>20,448</b>
<b>Revised reserves at 31 December 2022</b>	<b>171,424</b>	<b>29,375</b>	<b>200,799</b>

# Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Appendix for the year ended 31 December 2023

## Appendix 1

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31 December 2023 at cost	50,264	50,264
Market Value of Balances at 31 December 2023	61,554	57,394
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December 2023	104,080	30,000