The Church of Scotland

Presbytery of Edinburgh

Queensferry Parish Church of Scotland

Receipts and Payments Accounts 2018

Congregation No: 010112

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC002329

Year ended 31 December 2018
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, Mrs Eileen Case, Mrs Betsy Clarke, Mr Martin Corbett, Mr Guy Douglas, Mrs Norma Falconer (from 24 June), Mr John Ferguson, Mrs Jan Ferguson, Dr Alison Freeland, Mrs Elizabeth Grubb, Mrs Jane Harkin, Mr David Hunt, Mr Nigel Hutchison, Mr Robert Jeffrey, Mrs Carol Kelly, Mr Rob Kernohan, Mr Ian Laing, Mrs Liz Laing (from 17 June), Mrs Catherine Lambe, Mr Herbie Lambe (from 24 June), Miss Sheena Leslie, Mrs Lesley MacKenzie (from 17 June), Mrs Carol McDivitt, Mr Roy McIvor, Mrs Jeanette McIvor, Mrs Pamela McLauchlan (to 8 May), Mrs Jan Moran (from 17 June), Mr Mark Moran (from 17 June), Mrs Nara Nisbet, Mr Paul Nisbet, Mr Rod Owen, Mr Ken Pitt, Mr Eric Proven, Mr Graham Quinney, Mrs Janet Readle, Mrs Melanie Ross (from 17 June), Mr Michael Ross (from 17 June), Mr David Rutherford, Mr Eddie Saunders (from 17 June), Mrs Rebecca Saunders (from 17 June), Mr Robert Simpson, Mrs Mary Smith, Mr Roy Smith, Mrs Laura Stewart, Mr Huw Thomas, Mrs Janet Thomas, Ms Aileen Thomson (from 24 June), Mr Martin Tierney, Mr Tom Williamson.

Trustees and Principal Office-bearers

Minister:	Rev David Cameron
Session Clerk:	Mr David Rutherford (to 11 September 2018) Vacant (from 11 September 2018)
Treasurer:	Mr Eric Proven MCBI
Independent Examiner	Mrs Janet Prentice CA, Pittentian, Crieff, Perthshire, PH7 3RU
Bankers	Clydesdale Bank, 83 George Street, Edinburgh EH2 3ES

Trustees' Annual Report
Year ended 31 December 2018

The trustees present the annual report and accounts for Queensferry Parish Church of Scotland for the year ended 31 December 2018.

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. To ensure better collaborative working, the leaders of these Teams meet between Session meetings along with the Session Clerk and Minister. These teams continue to be an effective and involving way of managing our charity.

Trustees' Annual Report (cont.)
Year ended 31 December 2018

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 might become 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
In recognition of the large population of Dalmeny and Queensferry and the particular challenges set by this rural community within a city Presbytery, the congregation continued to benefit from the services of Jill Meek as Children and Families worker. We thank Jill for her contribution to this important part of our ministry. The congregation has benefitted greatly from the various contributions from Rev. Graham Leitch, as Honorary Associate Minister. Graham took some Sunday Services and again this year, led work on prayer and Try Praying. Graham leaves this post at the end of 2018 and the Kirk Session is grateful to Graham for his unique contribution.

Trustees' Annual Report (cont.)
Year ended 31 December 2018
Achievements and Performance

Worship

In pursuance of the objectives, the Kirk Session provides for two services each Sunday and a short form of worship every Thursday morning. Additional Services are held on other occasions, for example after a parade of uniformed organisations, in connection with remembrance and commemoration and at some local facilities for the elderly.

Queensferry Parish Church continues to be a centre for Christian worship in the local community. The Family Service in particular is well attended, not just by families but by a wide age range of folks. Participation by children is encouraged, especially after their specific "Sundays@10" activities. Attendance at the 10.00am Family Service is increasing while the congregation at the 11.30am Morning Service has remained consistent throughout the year, and the Thursday Morning service is regularly attended by up to 12 people.

Discipleship

With the development of the Ministry Team which has specific responsibility for encouraging the discipleship of our congregation, three HomeGroups are thriving. These are a good example of the way we are seeking to address the challenges of growing wider, deeper and closer. Monthly Prayer Squares are made available to the congregation to encourage and focus prayers for the community and beyond. There is also a Guild and Prayer Circle. Again, in the autumn, an Alpha Course was successfully run jointly with Dalmeny and Kirkliston Parish Churches at Dalmeny.

Children & Youth

We continue to use the format "Sundays@10" whereby the children meet during the 10.00am service in the Queen Margaret Hall. Various activities are available which link to the morning's theme. The children then return to the church for the end of the service to relate what they have learned. A Youth Fellowship for those of secondary school age meets weekly. The leaders of these groups are to be congratulated for continuing to develop new ways of engaging our young people with God's Good News. This year the youth project has continued our partnership with Youth for Christ, bringing "The Cube" – an interactive multi-media experience – to our local High School for a week to support the RME curriculum. A well-attended Holiday Club for primary aged children was held in the church centre during the summer holidays. In conjunction with other local churches, we continue a monthly "Messy Church" based on the national format. This is being well-supported. The Kirk Session is responsible for a Girls' Brigade Company and a Boys' Brigade Company, and maintains links with the local Scout and Guide family of organisations.

Trustees' Annual Report (cont.)
Year ended 31 December 2018
Achievements and Performance (cont.)

Pastoral

The Kirk Session seeks to provide pastoral support through visits by district elders, the ministers and our Parish Assistants. The congregation continues to benefit from the ministry of our Parish Assistants – Betsy Clarke, Anne Forsyth, Nigel Hutchison and Christine Kirkcaldy. The Kirk Session is very grateful to them for the visits they undertake and for the support they give to the congregation in many other ways. In the autumn, a further Bereavement Support Group was arranged to provide emotional and practical help to those journeying through bereavement.

The Kirk Session receives a regular report on matters relating to Safeguarding (Protection of Vulnerable Groups).

Community

The Church Centre adjacent to the Church and a Church Hall in the Vennel are well used in support of the congregation and community. In particular a drop-in Café is provided on week day mornings, a lunch club run with the RVS provides lunches two days a week for older people, and a privately run Nursery School meets in the Vennel Hall.

Queensferry Parish Church was a founder member of Queensferry Churches' Care in the Community, which celebrated its Silver Jubilee this year, 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. Grants from the statutory bodies to QCCC in themselves are not sufficient to support the level of service which is desired, however this has been compensated for by the astonishing generosity of the community and the church plays its part in both promoting and contributing to this.

The minister is chaplain to the local schools.

Support teams

The Kirk Session has continued to maintain the properties to a satisfactory standard, implementing a 20-year plan to ensure that the properties are well maintained for future generations. Alongside the ongoing maintenance, the Kirk Session has overseen replacement of lighting with eco-friendly and low energy lights in many areas. In addition, drains serving the Manse have been replaced and several other smaller capital projects undertaken.

Queensferry Parish Church greatly benefits from the willingness of members and others to freely give of their time, talents and money. This was again evident this year. The Kirk Session is confident that with support, the congregation will continue to work together to see the vision of Queensferry Parish Church becoming 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.

Trustees' Annual Report (cont.)
Year ended 31 December 2018
Financial Review

The results for the year are as set out in the Receipts and Payments Account on page 10.

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. Offerings and donations amounted to £96,514 with a further £8,021 received from our special appeal. Tax recovered under Gift Aid totalled £ 20,313 (2017 - £20,536.) Contributions from organisations for use of our premises raised £ 17,716. (2017 - £18,931) Hillstop provides a comfortable, welcoming coffee lounge on weekdays and we are delighted to note that donations from Hillstop raised £1,798 in 2018.

Expenditure

Expenditure fell slightly from £150,335 (2017) to £145,971 in the year under review largely due to reduced spend on our Property & Premises. During the latter part of the year, it became clear that the drains serving the manse would require replacement, at significant cost. Other planned work was curtailed to enable this to take place and the work was completed in December 2018 at a cost of over £28,000. Payment for this work will be settled in 2019 and we are relieved to hear that this will be covered by our insurers. Our congregation's contribution to Ministry and Mission of the Church of Scotland was £ 65,285 (2017 - £ 64,123.) The Kirk Session did not require to draw on Reserves to meet normal expenditure.

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 £5000 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:

	2018	2017
General Fund	£39,570	£23,808
Fabric Fund	£58,196	£54,828
Queen Margaret Fund	£7,988	£6,681
Total	**£105,754**	**£85,317**

The substantial increase in Reserves in 2018 is explained by the fall in expenditure mentioned above and we expect that this position will be reversed in 2019 as we return our planned fabric expenditure to its normal level. Excluding the abnormal situation in 2018, this reserve represents the value of just over six months' expenditure.

Trustees' Annual Report (cont.)
Year ended 31 December 2018

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time.

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

E A Beattie

Ernest Beattie, Trustee

Date 26 March 2019

Queensferry Parish Church of Scotland SC002329

Independent Examiner's Report to the Trustees of Queensferry Parish Church

I report on the accounts of the charity for the year ended **31 December 2018** which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: J Prentice ..... **Date:** 31.3.19 .....

Name: Janet Prentice
Qualification: Chartered Accountant
Address: Pittentian Farm
Crieff
Perthshire

Queensferry Parish Church
Receipts and Payments Account
Year ended 31 December 2018

	Note	Unrestricted General Fund 2018	Unrestricted Designated Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
Receipts						
Donations and legacies	1	117,446	9,338	862	127,646	126,024
Charitable activities	2	1,275	-	-	1,275	1,911
Investment income	3	1,688	450	482	2,620	2,767
Other income	4	17,838	-	16,916	34,755	26,179
		138,248	**9,788**	**18,260**	**166,296**	**156,881**
Payments						
Costs of generating funds	5	4,037	-	-	4,037	4,292
Charitable activities	6	116,103	5,112	20,719	141,934	146,043
		120,140	**5,112**	**20,719**	**145,972**	**150,335**
Purchase of Investments		-	-	-	-	20,010
Total Payments		**£ 120,140**	**£ 5,112**	**£ 20,719**	**£ 145,972**	**£ 170,345**
Surplus/ (Deficit) for year before transfers		18,107	4,676	(2,459)	20,324	(13,464)
Transfers between funds		(2,346)		2,346	-	
Surplus/(Deficit) for year		**£15,761**	**£ 4,676**	**(£113)**	**£20,324**	**(£13,464)**
Surplus/ (Deficit) for year before purchase of investments		£15,761	£ 4,676	(£113)	£20,324	£6,546

Queensferry Parish Church
Statement of Balances
At 31 December 2018

	Note	Unrestricted General Fund 2018 £	Unrestricted Designated Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Bank and Deposit Balances						
Bank and Deposit Balances brought forward		23,809	61,508	3,260	88,577	102,041
Movement in year:						
Surplus/ Deficit for year		15,761	4,676	(113)	20,324	(13,464)
Bank and Deposit balances carried forward	8	39,570	66,184	3,147	108,901	88,577
Note:						
Investments at Market Value		43,326		11,147	54,472	56,505
(Cost £50,264)						

Assets		
Gift Aid receivable	4,806	5,080
Interest accrued on Fixed Term deposits	321	245
Insurance claim on Manse drains repairs* (see note)	28,115	-
	£ 33,242	£ 5,325
Liabilities		
Energy Bills	474	756
Council Tax	-	318
Employees' wages	477	463
Manse drains repairs * (see note)	25,635	-
	£ 26,586	£ 1,537

* Manse Drains repairs completed, at £28,365. Paid to date £2,730 therefore £25,635 outstanding. However, our insurers have agreed that they will meet the cost less our £250 excess.

The accounts were approved by the Trustees on 26 March 2019
For and on behalf of the Trustees

Trustee

Treasurer

Notes forming part of the financial statements for the year ended 31 December 2018
Analysis of Receipts

		Unrestricted General Fund 2018	Designated Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
1	**Donations and legacies**					
	Offerings and donations	95,652	8,021	862	104,535	103,582
	Tax recovered on Gift Aid	18,996	1,318		20,313	20,536
	Hillstop café	1,798			1,798	1,906
	Legacies	1,000			1,000	-
		117,446	**9,338**	**862**	**127,646**	**126,024**
2	**Incoming Resources from Charitable Activities**					
	Weddings and Funerals (net)	1,110			1,110	450
	Others	165			165	1,461
		1,275	**-**	**-**	**1,275**	**1,911**
3	**Investment income**					
	Deposit interest	191	450	16	657	826
	Dividends	1,497		466	1,963	1,941
		1,688	**450**	**482**	**2,620**	**2,767**
4	**Other income**					
	Use of Premises	17,716			17,716	18,931
	Tea & Coffee (net)				-	228
	Fund Raising - Worship Group				-	200
	Bookstall	122			122	139
	Refund of VAT on Building repairs				-	1,145
	Presbytery Grant			16,916	16,916	5,536
		17,838	**-**	**16,916**	**34,755**	**26,179**
Total Receipts		**138,248**	**9,788**	**18,260**	**166,296**	**156,881**

Notes forming part of the financial statements for the year ended 31 December 2018 - continued

Analysis of Payments

	Unrestricted General Fund 2018	Designated Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
5 Costs of Generating Funds					
Offering Envelopes	162			162	230
Communications	3,296			3,296	4,062
Tea & Coffee (net)	573			573	-
Life and Work	6			6	-
	4,037	**-**	**-**	**4,037**	**4,292**
6 Charitable Activities					
National Ministry and Mission					
Ministries and Mission	65,285			65,285	64,123
Presbytery Dues	1,846			1,846	1,144
Local Staffing Costs					
Minister's Travel & Other Expenses	1,361			1,361	1,353
Pulpit Supply	2,463			2,463	2,010
Presbytery Staffing Fund posts			16,516	16,516	5,789
Employee Costs (note 9)	9,655			9,655	11,434
Halls cleaning - contractors	4,551			4,551	2,881
Organists' honoraria	2,100			2,100	2,249
Parish Assistants' Expenses	314			314	1,022
PPE Costs					
Fabric Repairs & Maintenance	9,084	4,745		13,829	34,179
Insurance	2,170			2,170	1,854
Heating & Lighting	5,375			5,375	5,399
Manse Council Tax	3,234			3,234	2,383
Cleaning materials, grounds	1,112			1,112	1,206
Other Local Costs					
Worship	995	367		1,363	910
Children & Young People	1,058		2,127	3,185	3,638
Community			200	200	79
Discipleship	163		1,606	1,769	449
Administration	3,359			3,359	2,263
Pastoral	604		270	874	1,154
Misc.	1,029			1,029	259
Independent Examiner's Fee	345			345	265
	116,103	**5,112**	**20,719**	**141,934**	**146,043**
Total Payments before purchase of investments	**120,140**	**5,112**	**20,719**	**145,972**	**150,335**
Purchase of Investments	-	-	-	-	20,010
Total Payments	**£ 120,140**	**£ 5,112**	**£ 20,719**	**£ 145,972**	**£ 170,345**

7 Trustee Remuneration and Related Party Transactions

During the year, Queensferry Parish Church contributed a total of £ 1,360 towards the expenses and travelling costs of the Minister. A further £ 3,234 was paid for the Manse Council Tax. Mr Laurie Brown, a Trustee, received £540 and Mr Eric Proven, a Trustee, received £15 for providing services as a church officer at weddings and funerals and Mr Brown's firm, Laurence Brown received £ 4,403 for cleaning services. Mr Martin Corbett, a Trustee received £ 1,330 for services as an organist and Mr Huw Thomas, a Trustee received £ 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.

8a Movements in Funds

	At 1 Jan 2018	Receipts	Payments	Transfers	At 31 Dec 2018
Unrestricted fund					
General Fund	**£23,809**	**£138,248**	**£120,140**	**(£2,346)**	**£39,570**
Designated Funds					
Fabric Fund	54,828	8,113	4,745		58,196
Queen Margaret Fund	6,680	1,675	367		7,988
	£61,508	**£9,788**	**£5,112**	**£0**	**£66,184**
Restricted Funds					
Stepping Out Fund	2,955	15	200		2,770
Parish Bequest Fund	305	468	470		303
Joint Churches' Projects Fund	0	1,261	3,533	2,346	74
Presbytery supported staff Fund	0	16,516	16,516		0
	£3,260	**£18,260**	**£20,719**	**£2,346**	**£3,147**
	£88,577	**£166,296**	**£145,971**	**£0**	**£108,901**

8b Funds analysis at 31 Dec 2018

	Clydesdale Bank Current accounts	Term deposits	CofS Inv Tr Deposit Fund	Total
Unrestricted fund				
General Fund	**£20,570**		**£19,000**	**£39,570**
Designated Funds				
Fabric Fund	3,196	55,000		58,196
Queen Margaret Fund	1,988		6,000	7,988
	£5,184	**£55,000**	**£6,000**	**£66,184**
Restricted Funds				
Stepping Out Fund	70		2,700	2,770
Parish Bequest Fund	303			303
Joint Churches' Projects Fund	75			75
Presbytery supported staff fund	-			-
	£447		**£2,700**	**£3,147**
	£26,201	**£ 55,000**	**£ 27,700**	**£108,901**

Purposes of Designated and Restricted Funds

The Fabric Fund is designated as a reserve for planned and unexpected fabric costs and the Queen Margaret Fund is designated as a reserve for church developments.

The 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. The Joint Churches' Projects Fund is restricted for Projects in conjunction with other local churches, including Alpha and Messy Church. The Presbytery supported staff fund relates to employment costs of a member of staff for which the Church receives a grant from Presbytery.

9 Staff costs and numbers

	2018	2017
Salaries and wages	26,170	16,970
Social security costs	-	-
Total	£ 26,170	£ 16,970

The average number of employees during the year, calculated on the basis of a head count, was 3 (2017-3).

Other people related costs

		2018		2017
Parish Assistants' Expenses	£	314	£	1,022

Included in the above is £ 181 paid to 2 trustees or their related parties. (2017 – £947 to 4 trustees or their related parties.)

10 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £ 27,044 and the maximum stipend in the fifth and subsequent years of service was £ 33,234.

11 Collections for Third Parties

	2018	2017
The Rock Trust	477	
Bethany Trust	477	
Queensferry Primary School	202	
	£ 1,156	£ 5,422