



The Church of Scotland
Presbytery of Edinburgh



Queensferry Parish Church of Scotland

Receipts and Payments Accounts
2020

Congregation No: 010112



Queensferry Parish Church

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Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

The trustees present the annual report and accounts for Queensferry Parish Church of Scotland for the year ended 31 December 2020.

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, 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, Mrs Jane Harkin, Mr David Hunt, Mr Nigel Hutchison, Mr Robert Jeffrey, 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, Mrs Jeanette McIvor, Mrs Jan Moran, Mr Mark Moran, Mrs Nara Nisbet, Mr Paul Nisbet, Mr Rod Owen, Mr Ken Pitt, Mr Eric Proven (to 31 August 2020), Mr Graham Quinney, Mrs Janet Readle, Mrs Melanie Ross, Mr David Rutherford, Mr Eddie Saunders, Mrs Rebecca Saunders, Mr Robert Simpson, Mrs Mary Smith, Mr Roy Smith, Mrs Laura Stewart, Mr Huw Thomas, Mrs Janet Thomas, Ms Aileen Thomson, Mr Martin Tierney, Mr Tom Williamson.

Principal Office-bearers

Minister: Rev David Cameron

Session Clerk: Mrs Nara Nisbet

Treasurer: Mr James Barrington FCA

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

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

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 Business Committee was set up to oversee the transition to livestreaming and to ensure that effective communication was made with all members of the congregation.

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

In recognition of the large population of Dalmeny and Queensferry and the particular challenges set by this rural community within a city Presbytery and following the decision of Rev. Graham Leitch to stand down from his role as Honorary Associate Minister, the linked Congregations agreed to advertise the post of Associate Minister. The Rev. Ann Inglis was appointed in February 2020. Although the pandemic significantly changed the intended duties of the role, the congregation has greatly appreciated the fact that she adapted so effectively to the new demands of the post.

The Children and Families worker, Jill Meek, became increasingly creative in ensuring that the children and families were able to engage as fully as possible in worship activities. The Kirk Session is grateful that this important part of our ministry has continued to grow.

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

Overview

Since mid-March 2020 we have, as a congregation and community, been facing an unprecedented time in adapting to a whole new way of operating. Both our Church Sanctuary and our Church Halls Centre have been to all intents and purposes closed for the bulk of the year.

This has not, however, meant that our activities and our worship ceased – they have just found new ways of being expressed. In conjunction with our linked charge in Dalmeny, we moved straight to live streaming our services every week at 10:30 am and with access to online platforms, such as Zoom, we have been able to continue with Kirk Session meetings, Pastoral Team meetings and access to a regular mid-week service as well as the opportunity to join together for “coffee” after the services each Sunday. Our Children’s programme continued online in similar fashion.

Early on it was recognised that not everyone had access to the technology necessary to access such opportunities and so a regular newsletter entitled “Inside Out” was published by the Minister and distributed to both those with and without the technology.

As the months passed and the restrictions over access was eased, the Kirk Session made application to re-open the Sanctuary and Church Centre to offer access for a congregation to be present at the broadcast of the live-streaming service. All necessary permissions and arrangements are now in place and we await the go ahead to re-open from the Government whenever the time is right.

Achievements and Performance

Worship

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

The advent of the pandemic saw the introduction of a weekly live streamed single service, conducted by either the Minister or the Associate Minister. Shortly after, the Thursday morning service was moved to a Zoom platform.

The services were well received and it was noted that attendance at both services increased with some members who had moved away now “returning” and others joining in for the first time.

The Fresh Expression initiative, “Sanctuary”, has continued successfully with a fortnightly “Zoom Gathering” on a Sunday afternoon with around twelve households participating. A Lifegroup meets regularly on-line studying books of the bible together. In early summer, an on-line prayer course was held with participation from the wider congregation.

Discipleship

The two home groups continued to meet regularly via Zoom and again attendance has increased. A variety of links to resources for on-line study have been added to the Church’s website.

The Guild successfully held their meetings via Zoom and the Prayer Circle provided prayerful support to those in need.

An Alpha Course was also held on Zoom in conjunction with Kirkliston Parish Church and Dalmeny Kirk. At Pentecost, a “Thy Kingdom Come” event was run jointly with Kirkliston Parish Church via Zoom consisting of prayer, ‘breakout rooms’ and sung worship. The relationship between the prayer co-ordinators continues to grow to the benefit of both congregations.

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

Children & Youth

In April, the Sundays@10 activity for primary/pre-school aged children was moved to Zoom. The activity runs for 30 minutes before the live stream service and adopts an interactive and multi-media approach, sharing the theme of the live stream service. It has now evolved into a 'family activity' with an average term time attendance of 11 children plus their parents. A wider range of families also receive weekly emails with further activities. Regular contact is made with them individually to maintain an on-going connection with the wider church family.

The Children and Families Worker very effectively adapted the plans for the intended holiday club to create an on-line version. This allowed the 21 children who participated to keep their interest in faith alive and it also supported their emotional wellbeing. During the Harvest Thanksgiving weekend craft kits were delivered to the families.

An excellent Nativity Play was performed on-line with the children pre-recording their parts at home. Unfortunately, Messy Church was put on hold as it did not transfer to Zoom successfully as the ethos behind it centres around communal participation.

Throughout the year both the Girls' Brigade and the Boys' Brigade were able to maintain regular contact with their members via Zoom and newsletters. Before the pandemic, the Boys' Brigade ran a successful Youth Alpha course.

The Minister and the Children and Families Worker have the opportunity to input to the virtual assemblies in the primary schools.

Pastoral

Despite the pandemic the congregation continued to benefit from the ministry of our Parish Assistants – Betsy Clarke, Anne Forsyth, Nigel Hutchison, Christine Kirkcaldy and Fiona MacLeod. The team provided regular pastoral support to those in need, particularly the vulnerable or those at home alone, in a variety of formats - regular telephone contact, video calls, socially distanced visits or accompanied walks. Assistance was given to download the weekly notices and magazine or for those without access to the internet these were hand delivered.

A 'virtual' Minister's Afternoon Tea was held with a small cake box, along with a printed invitation and prayer, being delivered to around 50 people. Those involved enjoyed a time of prayer with their tea and cake at an appointed time. This was extended to the whole congregation, when a Christmas card, a sweet treat and prayer card were delivered to all members who were invited to enjoy time "together" on the Sunday afternoon before Christmas.

The Annual Bereavement & Remembrance Service took the form of a live streamed service which was greatly appreciated.

The team also established closer contact with several community groups including "Place for Hope" which provides mediation, facilitation and teaching on conflict, to faith groups.

Community

Although use of the halls ceased at the start of the pandemic, the Nursery group at the Vennel Hall was able to recommence when appropriate changes were put in place and relevant permissions obtained. Contact has been maintained with the other groups and hopefully they will be able to start again in 2021.

Queensferry Parish Church was a founder member of Queensferry Churches' Care in the Community, and the Minister and a number of the members continue to be involved in that separate charity. At present, due to the Covid epidemic, they are providing a service to a smaller number of clients in their own homes. Once restrictions are eased it is planned to return to providing day care as well as outreach to clients in the community.

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

Support teams

Whilst some of the planned projects had to be put on hold, the Kirk Session ensured that on-going maintenance to the properties has continued throughout the year, to a satisfactory standard. The replacement of the boilers in the church was completed early in 2020.

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 during this very challenging year when many members quickly learnt new skills to allow so many activities to continue to flourish despite the various restrictions.

The Kirk Session is 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 8 to 12. The Receipts and Payments Account on page 8 reflects a net decrease in cash for the year of £23,683 (2019: increase of £3,449).

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 £109,432. (2019 - £121,624.) While open plate Sunday offerings fell by 70% this year due to closure of church buildings, it is a tribute to the congregation that direct donations were maintained and increased. Within Donations and Legacies, tax recovered under Gift Aid totalled £18,194 (2019 - £19,929.) Contributions from organisations for use of our premises fell substantially this year to £11,701 (2019 - £20,903), a further consequence of compulsory closure of the premises at The Loan.

Other Income included £3,147 from the HMRC Job Retention Scheme to support wages for our one furloughed employee.

Expenditure

Expenditure was held at £171,754 (2019 - £193,207) in the year under review. This is largely due to a fall in spend on our Property & Premises. Our congregation's contribution to Ministry and Mission of the Church of Scotland was £71,034 (2019 - £69,649.)

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.

Deficit

The deficit in 2020 of £23,683 includes an exceptional £17,663 in respect of the new boilers installed at The Loan late in 2019 and paid at the beginning of 2020. The remaining deficit of £6,020 is remarkably low in a year dominated by the Coronavirus Pandemic.

Queensferry Parish Church

Report of the Trustees for the year ended 31 December 2020

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:

	2020	2019
General Fund	£48,573	£45,525
Fabric Fund	£28,418	£58,089
Queen Margaret Fund	£10,021	£8,633
Junior Church	£1,000	-
Total	<u>£88,012</u>	<u>£112,247</u>

The decrease in Reserves in 2020, arises largely from the planned fabric expenditure as well as falls in income from: 'Donations & Legacies' and 'Use of our Premises'. Unfortunately, these two income streams have been significantly impacted as a result of the coronavirus pandemic. However, as previously mentioned, it is encouraging that the congregation have continued to support the work of the church and we have also managed to carefully control other expenditure items during the year. This reserve represents the value of six months' expenditure.

Restricted funds in deficit

The Fresh Expressions fund is in deficit of £2,675. 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

Nara Nisbet

Mrs Nara Nisbet
Session Clerk

Date: 23 March 2021

Queensferry Parish Church

Report of the Independent Examiner to the Trustees for the year ended 31 December 2020

I report on the accounts of the church for the year ended 31 December 2020 which are set out on pages 8 to 12.

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.

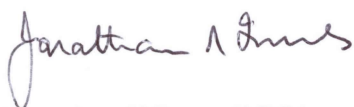
Basis of independent examiner's statement

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: 16/1/21 2021

Queensferry Parish Church of Scotland

Receipts and Payments Account

For the year ended 31 December 2020

					2020	2019
		General	Designated	Restricted	Total	Total
		fund	funds	funds	funds	funds
	Note	£	£	£	£	£
Receipts						
Offerings and donations		86,663	2,423	938	90,024	99,182
Café		214	-	-	214	1,513
Gift aid tax recovered		18,194	-	-	18,194	19,929
Legacies		-	1,000	-	1,000	1,000
Weddings and funerals		550	-	-	550	910
Other income		3,196	120	-	3,316	1,579
Bank interest		654	420	19	1,093	940
Dividends		1,167	-	443	1,610	1,963
Use of premises		11,701	-	-	11,701	20,903
Tea and coffee		160	-	-	160	782
Bookstall		25	-	-	25	87
Refund of VAT on building repairs		-	1,669	-	1,669	-
Presbytery grant		-	190	18,325	18,515	17,395
Insurance claim		-	-	-	-	30,473
Total Receipts		122,524	5,822	19,725	148,071	196,656
Payments						
Offering envelopes		148	-	-	148	243
Communications		933	-	-	933	3,971
Tea & Coffee		33	-	-	33	623
Life & work		336	-	-	336	89
Ministries and mission		71,034	-	-	71,034	69,649
Presbytery dues		2,115	-	-	2,115	2,065
Presbytery staffing fund posts	3	-	-	18,325	18,325	17,395
Minister's travel & other expenses		1,212	-	-	1,212	967
Pulpit supply		232	-	60	292	1,860
Employee costs	3	14,588	-	-	14,588	12,009
Halls cleaning - contractors		1,024	-	-	1,024	2,801
Organists' honoraria		65	-	-	65	2,176
Parish assistants' expenses		-	-	-	-	1,241
Fabric repairs and maintenance		5,348	32,260	-	37,608	52,624
Insurance		2,128	-	-	2,128	2,224
Heat and light		5,846	-	-	5,846	5,840
Manse council tax		3,103	-	-	3,103	2,994
Cleaning materials, grounds		1,546	-	-	1,546	1,188
Worship		416	66	-	482	2,195
Children & young people		749	-	248	997	2,929
Community		-	-	440	440	455
Discipleship		750	-	-	750	368
Administration		7,682	-	-	7,682	5,783
Pastoral		15	-	-	15	344
Miscellaneous		532	-	100	632	756
Independent examiner's fee		420	-	-	420	418
Total Payments		120,255	32,326	19,173	171,754	193,207
Net increase/(decrease) in cash for the year		2,269	(26,504)	552	(23,683)	3,449
Transfer between funds		779	(779)	-	-	-
Surplus/(deficit) after transfers		3,048	(27,283)	552	(23,683)	3,449
Cash balances brought forward		45,525	66,722	103	112,350	108,901
Cash balances carried forward		48,573	39,439	655	88,667	112,350

Queensferry Parish Church of Scotland

Statement of balances

For the year ended 31 December 2020

	General fund £	Designated funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Bank & Deposit Balances					
Brought forward	45,525	66,722	103	112,350	108,901
Movement in year:					
Surplus/(deficit) for the year	3,048	(27,283)	552	(23,683)	3,449
Carried forward	48,573	39,439	655	88,667	112,350

Statement of assets at 31 December 2020

Investments at market value (Cost £50,264)	47,288	-	11,846	59,134	60,787
<i>Current assets:</i>					
Gift Aid tax and small donations scheme recoverable				3,225	4,587
Interest accrued on fixed term deposits				479	527
Payments from HMRC				65	-
				3,769	5,114

Statement of liabilities at 31 December 2020

Energy bills	-	270
Employees' wages	709	481
Sanctus Media - camera hire	1,188	-
Independent examination fee	420	420
	2,317	1,171

The accounts were approved by the Trustees on 23 March 2021

For and on behalf of the Trustees

Nara Nisbet Mrs Nara Nisbet - Session Clerk
David Cameron Rev David Cameron - Minister and Trustee

Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2020

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 £1,212 (2019: £967) towards the expenses and travelling costs of the Minister. A further £3,103 (2019: £2,994) was paid for the manse council tax. Mr Laurie Brown, a Trustee, received £150 (2019: £120) for providing services as a church officer at weddings and funerals and Mr Brown's firm, Laurence Brown received £913 (2019: £2,494) for cleaning services. Mr Martin Corbett, a Trustee received £140 (2019: £1,158) for services as an organist and Mr Huw Thomas, a Trustee received £70 (2019: £544) 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 2020

3. Movements in Funds	Balance at 01.01.2020 £	Receipts £	Payments £	Transfers £	Balance at 31.12.2020 £
Unrestricted funds					
General Fund	45,525	122,524	(120,255)	779	48,573
<i>Designated funds</i>					
Designated Fabric fund	58,089	2,589	(32,260)	-	28,418
Designated Queen Margaret fund	8,633	2,233	(66)	(779)	10,021
Designated Junior Church fund	-	1,000	-	-	1,000
	66,722	5,822	(32,326)	(779)	39,439
Total unrestricted funds	112,247	128,346	(152,581)	-	88,012
Restricted funds					
Fresh Expressions - Sanctuary	(2,990)	375	(60)	-	(2,675)
Stepping Out fund	2,792	18	(100)	-	2,710
Parish Bequest fund	301	444	(440)	-	305
Joint Churches' Projects fund	-	563	(248)	-	315
Presbytery supported staff fund	-	18,325	(18,325)	-	-
Total restricted funds	103	19,725	(19,173)	-	655
Total funds	112,350	148,071	(171,754)	-	88,667

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.

Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2020

4. Staff costs and numbers

	2020 £	2019 £
Gross salaries	32,913	29,405
Social security costs	-	-
	32,913	29,405

The average number of employees during the year was 4 (2019: 3).

	2020 £	2019 £
Other people related costs		
Parish Assistants' expenses	0	1,241

Included in the above is £Nil paid to no trustees or their related parties. (2019: £739 to 3 trustees or their related parties.)

5. Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend in the fifth and subsequent years of service was £34,577.

	2020 £	2019 £
6. Collections for Third Parties		
Richmond's Hope	1,222	-
Queensferry Churches' Care in the Community	25	4,930
Bethany Christian Trust	-	568
Earl Haig Fund (Poppy Scotland)	-	225
Fresh Start Cookers for Christmas	-	568
Sri Lankan Children	-	2,157
	1,247	8,448