

*Scottish Charity No. SC010971  
Church of Scotland Congregation reference No. 010004*

# **Dalmeny Parish Church of Scotland**

**(known as Dalmeny Kirk)**

**Trustees Report and Financial Statements**  
*Year ended 31 December 2022*

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

The Trustees present the annual report and accounts for Dalmeny Parish Church of Scotland, known as Dalmeny Kirk, for the year ended 31 December 2022.

**Reference and Administrative Information**

**Charity Name:** Dalmeny Parish Church of Scotland (known as Dalmeny Kirk)

**Charity Registration Number:** SC010971

**Congregation Reference number:** 10004

**Church Address:** Main Street  
Dalmeny  
EH30 9TU

**Contact Address:** 26 Ashburnham Loan  
South Queensferry  
EH30 9LE

**Trustees**

Kirk Session

[REDACTED]

**Principal Office-bearers**

Minister: [REDACTED]  
Session Clerk: [REDACTED]  
Church Treasurer: [REDACTED]

**Independent Examiner**

[REDACTED]  
Cornerstone Accounting Ltd  
11 Erngath Road  
Bo'ness  
EH51 9DP

**Bankers**

Virgin Money, 83 George Street, Edinburgh, EH2 3ES

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

**Governance, Organisation, Objectives and Aims**

**Governing Document**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

The Church of Scotland is administered in accordance with the terms of the Quoad Omnia Constitution of the Church of Scotland. 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 church 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.

**Principal Activities**

Dalmeny Kirk is linked with Queensferry Parish Church, and the two congregations share a Parish Minister, an Associate Minister (locally funded), and a Children & Family Worker (until June 2022) as well as the Manse at 1 Station Road, South Queensferry.

The Kirk Session continues to maintain regular worship within this historic Kirk (where possible), and to providing pastoral and other support to the people of the parish. The Kirk Session encourages extensive use of the Church Halls by congregational and community organisations. In this and other ways the Kirk Session seeks to contribute to the life and character of Dalmeny village.

Dalmeny Kirk has the reputation of being one of Scotland's most beautiful and spiritual places. The Kirk Session welcomes visitors to the church from around the world. In addition the Kirk Session is encouraging other congregations and Christian groups to use Dalmeny Kirk and its adjacent Church Centre as a place for spiritual retreat and community engagement.

### Achievements and Performance

Again we started 2022 with restrictions in place due to COVID 19, however we were able to continue with Church Services and our Hall could open for activities although with restricted numbers. Gradually activities returned and the majority of pre-pandemic activities had returned by the late spring. In terms of worship our congregation, physically attending services on a Sunday, the numbers have returned to 25-35, close to our pre-pandemic numbers. Through Grant funding, we were able to install livestreaming equipment late in 2021 and this has been used not only for worship services but also for weddings, funerals and concerts therefore our reach is far wider than the congregation in church on a Sunday. We know many folk whether through illness, distance or frailty watch our services and get a lot from them on-line. We were also able to enhance the livestreaming equipment by adding a large screen and projector to the sanctuary in the summer of 2022. These are less obtrusive when not in use and make the view of the sanctuary improved for the congregation on Sundays.

Sanctuary which operates on Sunday afternoons from Dalmeny Church Centre is a fresh expression of Church aimed at younger family groups. They returned to physically meet on Sunday afternoons and although their numbers are not at pre-pandemic levels they continue to grow and develop.

We have participated in healthy eating and supplying meals to deserving families and older people in the community. Initially in the spring this was through the Edinburgh Community Café network who provided the food to us and also the recipes for a 12 week period. We supported over 50 people through this project and we gained new volunteers who were content to cook or to deliver the meals.

In the summer of 2022 through a two year grant we were able to appoint a Café manager. This role was to grow our Café, expand into more days per week and to continue to support people in the community through the provision of food and to develop our 'food related events'. Café now operates three days a week. We have been able to reinstate our food initiative and also now provide a pantry within the Church Centre where folk can take or donate.

We have worked in partnership with our linked Church – Queensferry, to assist them in establishing Connections Corner, a coffee and chat opportunity. We have also worked with other organisations in our local community, through the leadership of the Community Council to develop a winter warmth project. Such that there is a premise available 7 days a week where folk can go to keep warm, thus reduce their heating costs and in some places obtain refreshments or a meal.

Our faith enables us to pursue these projects as a way of demonstrating God's love for all his people.

We continue to seek ways of fostering a strong partnership with our linked charge in Queensferry. Over this last year we have continued to see significant engagement and mutual benefit across different areas of our work covering Worship, Children's and Youth work, Pastoral Care. We have also worked collaboratively on input to the Edinburgh and West Lothian Presbytery plan and support the view that we should move to a Union with Queensferry rather than a linkage. We have also worked in partnership with Kirkliston Church who will be in our mission district in the new Presbytery plan. We have provided an Alpha course, based in our premises and they have joined us in our bereavement support course.

The Kirk Session has continued to maintain the properties at a satisfactory standard and has taken care that the congregation has adequate insurance and meets the appropriate standard for food handling. On the property front our work over the year falls into three main areas: 1. Routine maintenance of alarms, organ, heating system and roof etc. 2. Unplanned repairs, as and when the need arises and 3. The development of Special projects such as developing our capacity to provide live-streaming for services.

Following the completion of the necessary works done in the Church Centre to comply with the Building Warrant, attempts were made to recover monies from one of the parties with potential liability – namely the builder Paul Brown (trading as Paub Construction.) After failure to receive any offer in settlement from the builder an action was raised against him. Defences were lodged and, after legal advice and careful consideration by the Trustees, it was determined that the risk of incurring substantial expenses with no guarantee of success was too high. Accordingly the action was abandoned on the basis of no expenses due to or by either party. No expenses were incurred by Dalmeny Kirk in raising the action.

Still worthy of note throughout this year is the way in which so many people, involved in running events and opening our buildings, rose to the challenges of ensuring that the premises and processes followed the appropriate guidance set out by both Civil and Church authorities.

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

**Plans for the Future**

We will continue to work towards a Union with our linked charge of Queensferry as soon as the overall Presbytery Plan allows. We believe a union will better support Dalmeny Kirk and enable current joint working to further develop.

We undertook two pieces of planning activity in 2022 namely: development of a 5 year plan as to how we can develop our activities within our buildings AND a review of our historic church building in respect of how we can best preserve its historic features whilst developing its inner space to make it a more welcoming flexible place. These studies will provide a focus for how we can develop our church in the forthcoming year.

Whilst we have delayed the start of our Sunday Teas and Tots, firstly due to Covid 19 restrictions but then due to lack of Children and family worker in post, we now have firm plans to commence this early in 2023.

Our Café and the outreach it can provide to the local community will be further developed in 2023 and our partnership with other local charities and organisations will also be further developed in 2023.

The current minister will retire on 31st January 2023. We will then be looking to call a new minister of word and sacrament to our church and this person will undoubtedly put their own mark on our activities.

**Financial Review**

The congregation's principal source of income is from weekly offerings, through the freewill offering envelopes scheme and Banker's Standing Order, the open plate and the tax recovered from Gift Aided donations. Fourteen members made their offerings and regular donations under the Free Will Offering Scheme, an increase of one on 2021. The number of members making their contributions by Banker's Standing Order has decreased to twenty-four, a decrease of one.

The Congregational contribution to the Ministries and Mission Fund met our allocation of £22,784 for 2022 in full. Endowment Income of £10,467 and Presbytery Allowance of £2,337 reduced the amount to be paid from local funds to £9,980.

Unrestricted income exceeded expenditure by £19,660

Fund raising from a range of activities during the year generated £16,862 for the general running costs of the church.

Tax refunds on Gift Aided donations realised £5,017 for the General Fund.

Exterior work on the church and hall to replace the pointing has been estimated at £60,000 (including VAT). This covers renewal of the chimney on the hall, repointing of the hall exterior and also repointing certain areas of the church. The expectation is to complete the work over a period of 5 years which will allow managing of the finance required.

**Reserves Policy**

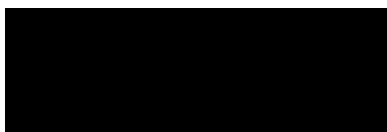
It is the Trustees' policy to hold unrestricted reserves for 6 months 'normal' running costs and also for the future needs of the congregation. The Trustees are mindful that they are the custodians of an "A" listed building where maintenance costs can be high and financial reserves desirable.

The year end balances for our locally held unrestricted funds totalled £66,449 and meet this target.

**Statement of Trustees Responsibilities in relation to the financial statements**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for the keeping of 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 on 19th February 2023 and signed on their behalf,**



**Date: 19th February 2023**

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

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

**Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees 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.

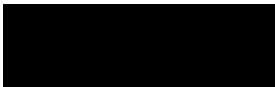
**Basis of independent examiner's statement**

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



  
*Director*

Cornerstone Accounting Ltd  
Chartered Accountants

11 Erngath Road  
Bo'ness  
EH51 9DP

Date: 20th February 2023



**Receipts and Payments Account for the year ended 31 December 2022**

		<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>Receipts</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2	28,749	227	28,976	28,994
Grants	3	-	25,250	25,250	46,873
Fundraising activities	4	16,862	-	16,862	9,546
Bank & Deposit Interest		123	3	126	15
Rental of Premises (Hall)		15,450	-	15,450	10,046
Sale of Church Guide Books		90	-	90	-
Weddings & Funerals		5,790	-	5,790	4,217
Life & Work		275	-	275	79
Consolidated Stipend Fund		-	-	-	20,000
Other Receipts		86	-	86	3,238
<b>Total Receipts</b>		<b>67,425</b>	<b>25,480</b>	<b>92,904</b>	<b>123,008</b>
<b>Payments</b>					
Costs of generating funds	5	3,964	-	3,964	1,588
Charitable activities	5	43,585	14,032	57,617	54,918
Hall Remedial Work		-	3,739	3,739	37,614
Life & Work		216	-	216	216
Winter Warmth Grant		-	285	285	-
HUBBUB Fridge/Freezer Grant		-	715	715	-
Repayment of Loans		-	-	-	27,000
<b>Total Payments</b>		<b>47,765</b>	<b>18,771</b>	<b>66,536</b>	<b>121,335</b>
<b>Surplus of Receipts over Payments for the year before transfers</b>		<b>19,660</b>	<b>6,709</b>	<b>26,369</b>	<b>1,673</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus of Receipts over Payments for the year</b>		<b>19,660</b>	<b>6,709</b>	<b>26,369</b>	<b>1,673</b>

**Statement of Balances for the year ended 31 December 2022**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Bank &amp; Deposit Balances</b>				
Bank and deposit balances brought forward	46,789	18,880	65,669	63,997
<b>Movement in year:</b>				
Surplus of Receipts over Payments for the year	19,660	6,709	26,369	1,672
Bank and deposit balances carried forward	<u>66,449</u>	<u>25,589</u>	<u>92,038</u>	<u>65,669</u>

**Assets**

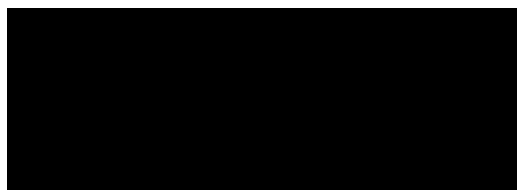
Gift Aid Receivable	4,000	3,589
Community Fridge Grant	3,000	-
	<u>7,000</u>	<u>3,589</u>

**Liabilities**

Linkage costs Queensferry Parish Church	4,000	2,789
Cost of Hall Remedial Work	-	3,410
Independent Examiner's Fee	500	500
	<u>4,500</u>	<u>6,699</u>

Accounts were approved by the Kirk Session on 19th February 2023.

For and on behalf of the Kirk Session



Session Clerk

Treasurer

**Notes to the Financial Statements for the year ended 31 December 2022****1 Accounting Policies**

(a) The accounts are prepared on a cash basis.

(b) Heritable properties, consisting of the Church and Halls are owned by the General Trustees of The Church of Scotland.

**2 Donations**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Gift Aid Donations (inc WFO)	15,203	-	15,203	15,040
Non Gift Aid Donations inc FWO)	325	-	325	270
Gift Day (Gift Aid)	972	-	972	-
National Gift Day	-	-	-	2,030
Tax Recovered on Gift Aid Donations	5,017	-	5,017	5,567
Ordinary Offerings (Open Plate)	2,022	-	2,022	1,963
Collection Box	361	-	361	120
Guide Books	-	-	-	40
Donations - Hall Remedial Work	-	-	-	170
Donations – Dorcas	-	227	227	599
Donations - Give.net	-	-	-	1,124
Other Donations	4,849	-	4,849	2,071
	<u>28,749</u>	<u>227</u>	<u>28,976</u>	<u>28,994</u>

**3 Grants**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Grants in the year comprise of:				
Scotland's Churches Trust	-	-	-	500
TOR	-	23,000	23,000	-
Church of Scotland Winter Warmth	-	2,250	2,250	-
Foundation Scotland	-	-	-	4,000
Presbytery - Wall Repairs	-	-	-	2,000
Adapt & Thrive	-	-	-	27,520
Listed places of worship scheme	-	-	-	12,853
	<u>-</u>	<u>25,250</u>	<u>25,250</u>	<u>46,873</u>

**4 Fundraising activities**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
After Church Tea Group	778	-	778	315
Café	5,985	-	5,985	2,242
Teas & Tots	797	-	797	100
Rag Bag	378	-	378	102
Crafters Fayre Teas	404	-	404	-
Concert in the Kirk	954	-	954	420
Summer Market	995	-	995	2,465
Pilates Class	3,586	-	3,586	1,677
Wreath Making	327	-	327	-
Toy Fair	307	-	307	-
Afternoon Tea	750	-	750	-
Online Auction	-	-	-	545
Christmas Fair	1,601	-	1,601	1,680
	<u>16,862</u>	<u>-</u>	<u>16,862</u>	<u>9,546</u>

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

## 5 Analysis of Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Costs of generating funds</b>				
Offering envelopes and Stewardship	126	-	126	104
Crafters Fayre	190	-	190	-
Cafe Expenses	1,668	-	1,668	584
Pilates Expenses	1,980	-	1,980	900
	<u>3,964</u>	<u>-</u>	<u>3,964</u>	<u>1,588</u>
<b>Charitable activities</b>				
Ministries & Mission allocation	9,980	-	9,980	13,928
Presbytery dues	701	-	701	485
Travelling Allowance & Expenses	340	-	340	155
Pulpit supply	-	-	-	30
Local staffing costs	7,038	-	7,038	3,314
Hall/Church Cleaner - Contractor	5,584	-	5,584	3,515
Property Costs	4,402	-	4,402	19,671
Manse Council Tax	1,234	-	1,234	348
Heat and Light	4,189	-	4,189	3,986
Insurance	4,448	-	4,448	4,153
Administration Expenses	20	-	20	10
Organ & Music	230	-	230	228
Printing, stationery and postage	575	-	575	122
Communications	659	-	659	112
Tele & Broadband	680	-	680	475
Compassion UK - Dorcas	-	336	336	336
Cleaning Sundries & Hygiene	2,405	-	2,405	1,088
Independent Examiner's Fees	500	-	500	500
Scotland's Churches Trust	50	-	50	50
Equipment	23	13,696	13,719	1,922
Other expenses	527	-	527	490
	<u>43,585</u>	<u>14,032</u>	<u>57,617</u>	<u>54,918</u>

## 6 Movement in Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
<b>Unrestricted Funds</b>					
General Fund	43,684	62,933	22,922	(25,392)	58,303
Designated Fabric Fund	-	4,451	24,843	20,392	-
COSIT - General funds	3,105	41	-	5,000	8,146
	<u>46,789</u>	<u>67,425</u>	<u>47,765</u>	<u>-</u>	<u>66,449</u>
<b>Restricted Funds</b>					
Dorcas Fund	333	227	336	-	224
Hall Remedial Work Fund	3,739	-	3,739	-	-
Grant - TOR	-	23,000	-	-	23,000
Grant - Adapt & Thrive	14,275	-	13,696	-	579
Grant - Winter Warmth	-	2,250	285	-	1,965
Grant - HUBBUB Fridge/Freezer	-	-	715	-	(715)
COSIT - Fabric funds	533	3	-	-	536
	<u>18,880</u>	<u>25,480</u>	<u>18,771</u>	<u>-</u>	<u>25,589</u>
<b>Total Funds</b>	<u>65,669</u>	<u>92,905</u>	<u>66,536</u>	<u>-</u>	<u>92,038</u>

Purposes of Unrestricted Funds

General Fund:	Represents the general giving and expenditure of the church.
Fabric Fund:	The Trustees have designated funds for the maintenance of the Church property.
COSIT general funds	General funds held on deposit with the Church of Scotland.

Purposes of Restricted Funds

Dorcas Fund:	Represents funds raised for monthly payments to Compassion UK for the sponsorship of a little girl called Dorcas.
Hall Remedial Work:	Represents Loans and monies set aside for the Hall Remedial Work.
TOR Grant	Grant given for development of Café and community hub.
Adapt & Thrive Grant	Represents a one off grant that was set up by the Scottish Government to assist small charities to recover and prosper after the impact of Covid-19.
Winter Warmth Grant	Grant given to provide a warm space and/or food for the community.
HUBBUB Fridge/Freezer Grant	Grant given to provide extra Fridge/freezer facilities for distributing foodstuffs.
	The grant for this expenditure was agreed before year-end but received after year-end.
COSIT - Fabric funds	Fabric funds held on deposit with the Church of Scotland.

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

**7 Trustee Remuneration and Related Party Transactions**

During the year Dalmeny Kirk contributed a total of £341 towards the travelling costs of the Minister and Associate Minister. A further £1,234 was contributed towards the Council Tax paid in respect of the manse.

Elders of the church receive £25 for attending weddings and funerals in the church. During the year, [REDACTED] received £200, [REDACTED] received £175, [REDACTED] received £100 and [REDACTED] received £25.

**8 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 £28,700 and the maximum stipend (in the 5th and subsequent years of service) £35,269.

**9 Collections for Third Parties**

	2022	2021
	£	£
EDC Ukrainian Appeal	70	-
St Vincent de Paul	200	-
Macmillan Cancer Support	50	-
Bethany Christian Trust	200	-
Poppy Fund	-	94
	<u>520</u>	<u>94</u>

**10 Endowment income**

Dividend Income of £10,463 was generated by shares held in the Consolidated Stipend Fund. This has been set against the 2023 Giving to Grow Allocation for Dalmeny, plus Transition Funding of £3,163 reducing the amount of allocation payable locally by the congregation from £25,947 to £12,321.

This figure will change during 2023 as we move into a vacancy position from 1st February 2023.