

Charity Registration No. SC021833 (Scotland)

Company Registration No. SC210822 (Scotland)

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2019

VICTORIA WALSH CA
Chartered Accountant
Abercorn School
Newton
West Lothian
EH52 6PZ

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 16

The following pages do not form part of the statutory financial statements

Detailed statement of financial activities	18 - 21
--	---------

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr I Laing
Mr Iain Macdonald
Mrs P Mclauchlan
Mr M Purdie
Mr A Burton
Mr J Ferguson
Dr A Macartney
Mr H Rashid
Mr D Blake

(Appointed 29 August
2018)

Secretary

Miss J Wemyss

Charity number (Scotland)

SC021833

Company number

SC210822

Registered office

The Haven
25B Burgess Road
South Queensferry
West Lothian
EH30 9JA

Independent examiner

Victoria Walsh C.A.
Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charitable company's objective is to provide quality support services to older people and carers within their communities of North West Rural Edinburgh, enabling them to maintain an independent lifestyle within their community with the assistance of that community.

In furtherance of the charitable company's objectives, the services provided to older people both in Day Care Centres and in the home, as well as support to carers in the communities of North West Rural Edinburgh include:

Daycare: for older people with dementia or who are otherwise confined to their homes due to stroke or other illnesses and conditions.

Befriending: We provide trained volunteers to visit clients living alone at home to offer companionship, a friendly ear and contact with the wider community.

Carer Support: We signpost and support carers to access appropriate services.

Volunteer Services: We actively support volunteering and provide volunteering opportunities for members of the communities we work in. All volunteers are supported and receive specialist training.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

Queensferry Care's mission is to provide quality support services to older people and their carers within the communities of rural north-west Edinburgh. This includes supporting people in South Queensferry, Ratho, Ratho Station, Dalmeny, Newbridge and Kirkliston.

During 2018/19 Queensferry Care have provided support to:

- over 77 older people through our day service
- 26 isolated older people benefitted from our befriending service
- 10 couples attended our supper club service
- 22 people attended the Ratho and Kirkliston Lunch Clubs
- over 70 people involved in local organisations through the Volunteer Hub.

Our PR and Fundraising Coordinator is tasked with finding and applying for additional funding, which enhances the services we are able to provide. Due to the diligent efforts of our PR and Fundraising Coordinator, and the Fundraising team, our target for 2018/19 was slightly exceeded.

The Day Care team work hard to ensure that we are operating at close to capacity. Fundraising grants help to provide additional activities to our day care members, such as music and entertainment sessions; seated exercise sessions, and outings for lunch or afternoon teas.

Our Memory Café is for people with a diagnosis of dementia and/or unpaid carers. The service operates once a month at the Haven in South Queensferry.

The Almond Supper Club, meets on the 2nd and 4th Thursdays of each month and is going. It is for people with a diagnosis of dementia and their unpaid carers to enjoy a meal together in a relaxed and supported environment. During the year QCCC applied for funding to not only continue our existing Supper Club, but develop two additional sessions per month. Our funding application was successful, and we will be delivering these additional sessions in 2019/20.

QCCC are keen to provide community based services for older people. In March 2019 we started two new lunch clubs for older people in Kirkliston and Ratho. The lunch clubs provide an opportunity for people to come together to share lunch. They are currently once a month, but there is room to develop these further in frequency to meet demand.

During 2018/19 our befriending service introduced 14 older people to a volunteer befriender. This brings the total number of older people enjoying this service to 26.

Queensferry Care currently has 84 volunteers enhancing the services we provide in so many different ways. Some examples are: making the tea and toast, assisting with activities for our day care members; answering the phones, administration jobs; gardening; shaking a collection can at Tesco or Scotmid or abseiling from the Forth Rail Bridge. We developed a volunteer-led garden tidy service to older people during 2018/19, and currently have a team of 7 volunteers providing this service. To each and every person who has contributed their time and energy we are truly grateful for their invaluable contribution to our organisation.

Queensferry Care has had a stable staff team over the last year. We also have a dedicated relief day care staff team who provided exceptional cover when necessary.

Finally, the organisation could not operate without our highly committed Board of Directors who through their skills and professional knowledge provide excellent governance of the organisation.

Queensferry Care is in a strong position to move forward, in what still are challenging times.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

Financial review

We are pleased to report a surplus of £7,099 for the past year.

In the last financial year, the Board of Directors took the decision to exit the Lothian Pension Defined Benefit Scheme. This decision was taken due to the risk that the potential liabilities of the scheme could make the charity insolvent. We now only have one remaining payment of £3,000 which will be made in March 2020 eliminating this risk completely.

Exiting the Lothian Defined Pension Scheme has put the charity in a much better financial position to continue to provide services to the community. A great example of this is the new lunch clubs we have introduced in Ratho and Kirkliston and of course our desire to move to a purpose built facility at Ferrymuir providing we can raise the necessary funds and come to an agreement with Queensferry District Community Council in relation to the ownership of the land.

We are very much committed to ensure the success of the Ferrymuir project and have therefore set aside £50,000 as designated funds from our reserves to enable us to move things forward.

In terms of fundraising our team has had a great year achieving another fabulous figure of £72,710. We have deferred £14,992 of the grants received in the current financial year to reflect the period for which the grants were issued. Many thanks are due to the team led by David Pomfret and now Iain Macdonald and with particular thanks to Carol Findlay who is our Fundraiser and Public Relations member of staff. We applied for and obtained a large number of grants from various providers and this together with many fundraising events such as the great Abseil where we raised £7,545 enabled us to achieve this figure. Without this level of fundraising we would not be able to carry out many of the things we have achieved this past year.

We have installed new flooring in the dining room during the past year and continue to ensure that our equipment is replaced as required.

As a member of Living Wage Scotland we ensure all our staff receive this recommended level of income and have done so for the past 4 years. In addition, we have ensured that those staff salaries for those who earn above the base level rise by inflation.

The level of funding from Edinburgh Council has not kept pace with costs over the many years since we launched some 25 years ago and the challenge is only likely to continue with Councils struggling to fund all facilities. We are so grateful to all the communities we serve for their support over the past years.

We continue to have a very strong Finance team with Stephen Harris our Finance Administrator carrying out all the day to day work with myself, Iain Macdonald, Harun Rashid and Eric Proven monitoring matters on a regular basis to ensure we meet our targets and objectives.

Ian Laing
Finance Director

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 7th September 2000 and has been registered as a charity since 7th September 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

Any applications to be admitted to the Board can be made up to the start of the Annual General Meeting, as long as the application has been signed by a member. Any existing member can be co-opted onto the board to fill a vacant position until the Annual General Meeting. At the conclusion of each Annual General Meeting one third or the nearest number thereto, of Board Members shall retire from office. A retiring Board Member shall be eligible for re-election without nomination.

The Board may appoint such persons as it deems appropriate to be executive officers of the charitable company, and may delegate such responsibilities of the Board to such persons as the Board may deem necessary.

Trustees are generally appointed to one of three committees, each comprising Trustees who oversee the running of the charitable company:

- finance committee;
- fundraising and public relations committee; and
- service development committee.

The finances are controlled by a Finance Director who has the support of an administrator. The administrator has the responsibility of implementing the wishes of the Board of Trustees, and ensuring that the expected care services can be provided within the available budget.

The Trustees' report was approved by the Board of Trustees.

Miss J Wemyss

Charity Secretary

Dated: 29 May 2019

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

I report on the financial statements of the charity for the year ended 31 March 2019, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Queensferry Churches' Care in the Community for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Victoria Walsh C.A.
Chartered accountant
Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Dated: 29 May 2019

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Total 2018 £
Income and endowments from:			
Donations and legacies	3	220,604	249,285
Other trading activities	4	48,690	74,834
Investments	5	838	851
Other income	6	9,422	2,820
Total income		<u>279,554</u>	<u>327,790</u>
Expenditure on:			
Raising funds	7	3,076	30,395
Charitable activities	8	269,379	266,472
Total resources expended		<u>272,455</u>	<u>296,867</u>
Net income for the year/ Net incoming resources		7,099	30,923
Other recognised gains and losses			
Actuarial (loss)/gain on defined benefit pension schemes		-	2,000
Net movement in funds		7,099	32,923
Fund balances at 1 April 2018		117,121	84,198
Fund balances at 31 March 2019		<u><u>124,220</u></u>	<u><u>117,121</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	12		-		600
Current assets					
Debtors	13	1,734		3,943	
Cash at bank and in hand		150,508		137,087	
		<u>152,242</u>		<u>141,030</u>	
Creditors: amounts falling due within one year	14	<u>(25,022)</u>		<u>(18,509)</u>	
Net current assets			127,220		122,521
Total assets less current liabilities			<u>127,220</u>		<u>123,121</u>
Provisions for liabilities			(3,000)		(6,000)
Net assets			<u>124,220</u>		<u>117,121</u>
Funds of the Charity					
Income funds					
Designated funds	16	51,891		-	
General unrestricted funds		75,329		123,121	
Pension reserve		<u>(3,000)</u>		<u>(6,000)</u>	
			124,220		117,121
Total Charity Funds			<u>124,220</u>		<u>117,121</u>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2019

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 29 May 2019

Mr I Laing
Trustee

Company Registration No. SC210822

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Queensferry Churches' Care in the Community is a private company limited by guarantee incorporated in Scotland. The registered office is The Haven, 25B Burgess Road, South Queensferry, West Lothian, EH30 9JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Office Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2019 £	Total 2018 £
Donations and gifts	14,622	15,333
Grants receivable for core activities	205,982	233,952
	<u>220,604</u>	<u>249,285</u>
Donations and gifts		
Donations	11,508	12,028
Gift aid	3,114	3,305
	<u>14,622</u>	<u>15,333</u>
Grants receivable for core activities		
CEC Grants	155,425	151,379
Dedicated grant income	22,748	36,374
Other grant income	-	19,050
Change fund volunteering project	16,149	16,149
Supper club grant	11,660	11,000
	<u>205,982</u>	<u>233,952</u>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

4 Other trading activities

	2019	2018
	£	£
Day care subscriptions	27,496	22,296
Fundraising	21,194	52,538
	<u> </u>	<u> </u>
Other trading activities	48,690	74,834
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds general 2019 £	Total 2018 £
Interest receivable	838	851
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds general 2019 £	Total 2018 £
Other income	9,422	2,820
	<u> </u>	<u> </u>

7 Raising funds

	2019	2018
	£	£
Fundraising and publicity		
Fundraising expenses	3,076	30,395
	<u> </u>	<u> </u>
	3,076	30,395
	<u> </u>	<u> </u>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

8 Charitable activities

	2019 £	2018 £
Support costs	127,707	139,829
Day care	101,509	95,676
Befriending	8,671	8,525
Change fund volunteering project	12,932	8,241
Supper club	10,618	9,438
	<u>261,436</u>	<u>261,709</u>
Share of governance costs (see note 9)	7,943	4,763
	<u>269,379</u>	<u>266,472</u>

9 Support costs

	Support costs £	Governance costs £	2019 £	2018 £
Accountancy and professional fees	-	3,419	3,419	2,519
Care Commission	-	1,711	1,711	1,711
Other professional fees	-	2,813	2,813	533
	<u>-</u>	<u>7,943</u>	<u>7,943</u>	<u>4,763</u>
Analysed between				
Charitable activities	<u>-</u>	<u>7,943</u>	<u>7,943</u>	<u>4,763</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Number of administrative staff	3	3
Number of management staff	2	2
Number of care / support staff	6	7
Number of relief staff	3	-
	<u>14</u>	<u>12</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	139,634	130,852
Social security costs	4,250	2,869
Other pension costs	8,757	13,193
	<u>152,641</u>	<u>146,914</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Fixtures and fittings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2018	7,764	15,804	23,568
At 31 March 2019	<u>7,764</u>	<u>15,804</u>	<u>23,568</u>
Depreciation and impairment			
At 1 April 2018	7,164	15,804	22,968
Depreciation charged in the year	600	-	600
At 31 March 2019	<u>7,764</u>	<u>15,804</u>	<u>23,568</u>
Carrying amount			
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2018	<u>600</u>	<u>-</u>	<u>600</u>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	202	227
Prepayments and accrued income	1,532	3,716
	<u>1,734</u>	<u>3,943</u>

14 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	698	1,557
Other creditors	846	141
Accruals and deferred income	23,478	16,811
	<u>25,022</u>	<u>18,509</u>

Provisions for liabilities

	2019 £	2018 £
Retirement benefit obligations	3,000	6,000
	<u>3,000</u>	<u>6,000</u>

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers £	Balance at 31 March 2019 £
Ferrymuir Project	50,000	50,000
Trishaw Project	1,891	1,891
	<u>51,891</u>	<u>51,891</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2019

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
INCOMING RESOURCES		
Donations and Legacies		
Donations	11,508	12,028
Gift aid	3,114	3,305
CEC Grants	155,425	151,379
Dedicated grant income	22,748	36,374
Other grant income	-	19,050
Change fund volunteering project	16,149	16,149
Supper club grant	11,660	11,000
	<hr/>	<hr/>
	220,604	249,285
Other trading activities		
Day care subscriptions	27,496	22,296
Fundraising	21,194	52,538
	<hr/>	<hr/>
	48,690	74,834
Investment income		
Bank interest receivable	838	851
Other income		
Other income from charitable activities	9,422	2,820
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	279,554	327,790
	<hr/> <hr/>	<hr/> <hr/>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
EXPENDITURE		
Costs of raising donations and legacies		
Fundraising expenses	3,076	30,395
	<hr/>	<hr/>
Expenditure on charitable activities		
Direct expenses	19,821	20,299
Wages and salaries	139,634	130,852
Employer's NIC	4,250	2,869
Pension costs	8,757	13,193
Rent and Insurance	26,596	28,281
Rates and water	1,248	200
Light and heat	2,742	2,572
Repairs and maintenance	17,477	30,305
Food and household	3,011	2,189
Transport costs	15,829	16,411
Staff travel and subsistence	370	666
Sundry expenses	2,578	224
Stationery, postage and telephone	9,295	3,559
Computer costs	3,506	4,348
Advertising	-	78
Recruitment expenses	90	981
Subscriptions	983	600
Staff training	3,417	1,478
Volunteer expenses	1,168	1,835
Depreciation	600	741
Bank charges	63	28
	<hr/>	<hr/>
	261,436	261,709
	<hr/>	<hr/>
Other Expenditure		
Accountancy and professional fees	3,419	2,519
Care commission	1,711	1,711
Other professional fees	2,813	533
	<hr/>	<hr/>
	7,943	4,763
	<hr/>	<hr/>
TOTAL OUTGOING RESOURCES	272,455	296,867
	<hr/> <hr/>	<hr/> <hr/>
NET MOVEMENT IN FUNDS	7,099	30,923
	<hr/> <hr/>	<hr/> <hr/>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
Expenditure on charitable activities analysis		
Support costs		
Salaries	57,211	55,767
Employers NIC	865	736
Pension costs	5,589	9,781
Rent and Insurance	26,596	28,281
Water rates	1,248	200
Heat and light	2,742	2,572
Repairs and maintenance	17,331	30,165
Food and household	811	72
Transport costs	-	-
Staff travel and subsistence	206	418
Sundry expenses	2,578	224
Stationery, postage and telephone	7,181	3,548
Computer costs	3,506	4,348
Advertising	-	78
Recruitment expenses	-	855
Subscriptions	883	600
Staff training	88	605
Volunteer/carer expenses	210	810
Depreciation	600	741
Bank charges	63	28
	<hr/>	<hr/>
	127,707	139,829
	<hr/>	<hr/>
Day care		
Day care supplies	14,427	15,410
Salaries	61,193	57,734
Employers NIC	2,282	1,411
Pension costs	2,435	1,978
Heat and light	-	-
Repairs and maintenance	146	140
Food & household	2,200	2,117
Transport costs	15,812	16,411
Staff travel and subsistence	34	213
Stationery, postage and telephone	46	8
Recruitment expenses	-	126
Subscriptions	-	-
Staff training	2,633	72
Volunteer expenses	299	56
	<hr/>	<hr/>
	101,509	95,676
	<hr/>	<hr/>

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
Befriending		
Befriending direct expenses	59	-
Salaries	6,665	6,503
Employers NIC	435	334
Pension costs	94	692
Staff travel and subsistence	87	24
Stationery, postage and telephone	68	3
Recruitment expenses	90	-
Subscriptions	100	-
Staff training	413	-
Volunteer expenses	659	969
	<hr/> 8,671	<hr/> 8,525
Change fund volunteering project		
Change fund volunteering direct expenses	22	5
Salaries	9,442	6,503
Employers NIC	625	335
Pension costs	567	692
Repairs and maintenance	-	-
Food & household	-	-
Staff travel and subsistence	43	11
Stationery, postage and telephone	2,000	-
Advertising	-	-
Staff training	233	695
Volunteer expenses	-	-
	<hr/> 12,932	<hr/> 8,241
Supper club		
Supper club direct expenses	5,313	4,884
Salaries	5,123	4,345
Employers NIC	43	53
Pension costs	72	50
Transport costs	17	-
Staff training	50	106
	<hr/> 10,618	<hr/> 9,438
Expenditure on charitable activities	<hr/> 261,436	<hr/> 261,709
