

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 2024**

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

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mr I Laing	
	Mr I Macdonald	
	Mr M Purdie	
	Mr A Burton	
	Mr J Ferguson	
	Dr A Macartney	
	Mr H Rashid	
	Ms L McGill	
	Rev A Inglis	(Appointed 28 June 2023)
	Mr G Wilkinson	(Appointed 29 November 2023)
	Ms M Scoular	
Secretary	Ms K Ferguson	
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	

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# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 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)" (effective 1 January 2019).

### Objectives and activities

The charitable purpose(s) and company's objects are to:

- a) Provide high quality care and support as caring individuals within their communities and as an expression of our founding values and Christian heritage, being 'kind and compassionate to one another';
- b) Deliver quality support services to older people and carers within the local communities of South Queensferry and the surrounding areas, with a focus on, but not restricted to, North West Rural Edinburgh, enabling our Clients and their Carers to maintain an independent lifestyle within their community;
- c) Protect, sustain and, where possible, improve the mental health of those with whom we have contact;
- d) 'Provide relief to those in need by reason of age, ill health, disability, financial hardship and/or other disadvantage;' and,
- e) Deliver social enterprise services to:
  - i. Meet the needs of the those in the local communities we serve; and,
  - ii. Help fund and sustain our care and support services.

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 2024**

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### Achievements and performance

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

During 2023/24 Queensferry Care connected with over 380 people.

- Over 60 older people benefitted from a day opportunity.
- 34 older people benefitted from our befriending service, including telephone befriending.
- 26 people were supported through our Supper Club.
- An average of 24 people attended our lunch clubs in Ratho and Kirkliston.
- Over 240 individuals attached to 25 groups/local organisations were supported through our volunteer hub.

During the last financial year Queensferry Care continued to deliver day services in the centre, in people's home, and in the community. This gives people more choice and flexibility. However, the number of people taking up a day opportunity at home or in the community is low. In addition, the number of people attending The Haven is still lower than pre Covid. Referrals have been slower to come through from H&SC than previously, and we are not able to take self-referrals. We seem to be experiencing the effect of H&SC tightening their assessment criteria, resulting in people having to meet a higher need before being awarded a place within our day services.

The Supper Club supported 26 attendees throughout the year. The attendees enjoy each other's company over dinner either at The Haven or at local restaurants.

During 2023/24 we opened two lunch clubs, one in Ratho and one in Kirkliston. This allows people to meet twice per month and enjoy lunch in their own community. The lunch clubs received funding via the Community Mental Health and Welfare Fund. We hope to identify further funding opportunities to maintain these two services.

Our Volunteer Coordinator now facilitates two clubs that would not have reopened following Covid. The Pensioners Group and the Friendship Group, both enjoyed a varied programme of events during the year.

In addition, our Volunteer Coordinator successfully applied to Age Scotland 'Lunch with Friends' fund. 38 people were able to enjoy a meal at The Rail Bridge Bistro, enjoying the social occasion.

Queensferry Care currently have 71 volunteers, plus 10 student volunteers who support the organisation in a variety of ways. This could be helping the day care team; supper club; befriending; reception duties; gardening service; lunch clubs; driving service; fundraising activities. Over 2600 hrs of volunteer support have been given to day services; 372 hrs to supper club; 240 hrs to the lunch club and 63 hrs support to garden service. Incredibly our volunteers have provided over 3275 hrs of support to our services.

Over 240 individuals attached to 25 groups have been contacted through our Volunteer Hub. This includes regular emails/training invites and notifications of funding streams.

Our main source of funding continues to be through the Dept of Health and Social Care and the EIJB. This funds our day opportunities, Supper Club and Volunteer Hub. However, during 2023 H&SC published a Prior Interest Notice. This was to gauge interest from all organisations in Edinburgh and further afield re the provision of day services in Edinburgh. This process was however halted, and, in the meantime, our existing contract was extended to March 2025. The pause was to allow H&SCP to understand their budget, and to complete an open book exercise gathering data from all day service providers regarding the cost of providing a day service. Before the end of March 2024, we were informed that there would be a 10% cut to our contracted services, which includes our day opportunities, Supper Club and Volunteer Hub. The cut is due to come into effect from the beginning of July 2024.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2024*

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Our Fundraising Manager is tasked with identifying grant funding to support our core services, as well as applying for funding to develop new services.

We are more reliant on social media to get the word out regarding the services we provide, and the difference this makes. We can report increased visitor traffic to our social media platforms. This provides consistent messaging and allows us to show the caring and supportive nature of our work, thus allowing us to tell our story in a more engaging way.

John C Maxwell said, "It takes a team to do anything of lasting value". We therefore need to acknowledge and thank our staff team and volunteers for their dedication, and commitment over the last year. In addition, the dedication of our Board of Directors who work tirelessly to ensure excellent governance of the organisation in what is continuing to be challenging times.

QCCC Managers 2024



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Financial review

The Finance Committee has to report a loss of £6,118 for the financial year to 31st March 2024. In line with the prior year the loss reflects the impact that higher rates of inflation have had on the costs the Charity faces.

The Fundraising Team led by Iain Macdonald and Fundraising Manager, Sue Hope, have continued to work extremely hard to bring in additional funds to mitigate the increased costs the charity faces. We are also thankful to the local community for their continued support and charitable donations.

The charity continues to give clients the option to attend a Centre-based service or have a Day Opportunity provided within their own home or community. We continually monitor the uptake of the Outreach Service in order to ensure we have the staffing levels required to meet our clients' demands.

Queensferry Care is a member of Living Wage Scotland, and this ensures all its staff receive at least the recommended level of income. The Committee has ensured that staff salaries for those above the base level, are reviewed, and an increase given in line with our ability to afford them.

Edinburgh Council has extended our current daycare contract to Mar25. We have been told longer terms contracts of 5+ years are expected to be granted in FY25. As a result, we have for the first time included designated funds of £52k in the accounts to highlight the redundancy cost to the charity, see note 17.

Whilst the daycare contract has been extended it is clear that Social Welfare budgets of Councils are coming under significant pressure. This is reflected in a 10% reduction in funding to our contract which in turn reduces the number of places which can be offered. We expect the Council will continue to reduce the funding year and year and the Charity will need to offer places directly to clients via SDS (Self Directed Support). Queensferry Care is working towards being able to offer places to those using SDS.

The Charity is fortunate to have strong reserves, however, costs are continuing to outstrip our contractual funding, and therefore placing greater demands on the Fundraising Team.

We have a strong Finance team with Stephen Harris, our Finance Officer, carrying out the day-to-day work and with myself, Ian Laing, Iain Macdonald, Eric Proven and Katie Ferguson monitoring matters on a regular basis to ensure we continue to meet our targets and objectives.

Thanks again to everyone who has contributed to our Charity over the past 12 months.

  
Harun Rashid  
Finance Director

### Reserves Policy

Queensferry Care has served the local Community in excess of 30 years and we are hopeful of continuing to attract funding to maintain and expand our services. We are currently seeking to reduce our reliance on Edinburgh Council directly referring Clients broadening our service proposition to the self-directed funded Clients market as well.

However, in line with OSCRs expectations, QCCC's Reserve Policy requires us to hold sufficient funds in the unfortunate event we have to wind-down the Charity. The board have determined a reserve of £100,000 would be sufficient to cover the costs required to facilitate an orderly wind-down and cover potential redundancy costs.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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

FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

At each annual general meeting, the members may elect any member (providing they are willing to act) to be a director. The directors may at any time appoint any member (providing they are willing to act) to be a director. All directors who have been appointed by the directors since the date of the last annual general meeting shall retire from office and out of the remaining directors, one third (to the nearest round number) shall retire from office. The directors to retire shall be those who have been longest in office since they were last appointed or re-appointed; the question of who is to retire as between directors appointed or reappointed on the same date shall be determined by lot. The company may at any annual general meeting by ordinary resolution re-appoint any director who retires from office at the meeting (providing s/he is willing to act); if any such director is not re-appointed, s/he shall retain office until the meeting appoints someone in her or his place or, if it does not do so, until the end of the meeting.

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 a Finance Officer. The Finance Officer 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.



Charity Secretary

Dated: 02/09/2024



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 7 to 19.

#### **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*

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

Dated: *10/9/24*

## QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £	2023 £
Income and endowments from:									
Donations and legacies	3	247,376	-	52,024	299,400	240,042	-	46,078	286,120
Other trading activities	5	31,247	-	-	31,247	26,574	-	-	26,574
Investments	4	4,280	-	-	4,280	1,659	-	-	1,659
Other income	6	4,804	-	-	4,804	5,887	-	-	5,887
<b>Total income</b>		<b>287,707</b>	<b>-</b>	<b>52,024</b>	<b>339,731</b>	<b>274,162</b>	<b>-</b>	<b>46,078</b>	<b>320,240</b>
Expenditure on:									
Raising funds	7	18,838	-	-	18,838	18,645	-	-	18,645
Charitable activities	8	281,586	-	45,425	327,011	263,635	-	40,668	304,303
<b>Total resources expended</b>		<b>300,424</b>	<b>-</b>	<b>45,425</b>	<b>345,849</b>	<b>282,280</b>	<b>-</b>	<b>40,668</b>	<b>322,948</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(12,717)</b>	<b>-</b>	<b>6,599</b>	<b>(6,118)</b>	<b>(8,118)</b>	<b>-</b>	<b>5,410</b>	<b>(2,708)</b>

## QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Notes								
Gross transfers between funds	(8,287)	52,000	8,287	52,000	-	-	-	-
Net (expenditure)/income for the year/								
Net movement in funds	(21,004)	52,000	14,886	45,882	(8,118)	-	5,410	(2,708)
Fund balances at 1 April 2023	135,681	4,509	13,526	153,716	195,799	4,509	8,116	208,424
Fund balances at 31 March 2024	114,677	56,509	28,412	199,598	187,681	4,509	13,526	205,716

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

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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		-		515
<b>Current assets</b>					
Debtors	13	3,289		3,091	
Cash at bank and in hand		234,283		261,511	
		237,572		264,602	
<b>Creditors: amounts falling due within one year</b>	14	(32,974)		(48,235)	
Net current assets			204,598		216,367
<b>Total assets less current liabilities</b>			204,598		216,882
<b>Creditors: amounts falling due after more than one year</b>	15		(5,000)		(11,166)
<b>Net assets</b>			199,598		205,716
<b>Funds of the Charity</b>					
<b>Income funds</b>					
Restricted funds	16		28,412		13,526
Unrestricted funds - Trishaw Project & Redundancy Provision			56,509		4,509
Unrestricted funds - general			114,677		187,681
<b>Total Charity Funds</b>			199,598		205,716

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2024**

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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 2024.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 .....



Mr H Rashid  
Trustee

Company Registration No. SC210822

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

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### 1 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.

### 2 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.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing documents, 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) (effective 1 January 2019)". 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.

#### 2.2 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.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

#### 2.4 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.



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

### 2 Accounting policies

(Continued)

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.

#### 2.5 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.

#### 2.6 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 the statement of financial activities.

#### 2.7 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).

#### 2.8 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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2.9 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 2024

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### 2 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.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	18,636	-	18,636	18,868	-	18,868
Grants receivable for core activities	228,740	52,024	280,764	221,174	46,078	267,252
	<u>247,376</u>	<u>52,024</u>	<u>299,400</u>	<u>240,042</u>	<u>46,078</u>	<u>286,120</u>
<b>Donations and gifts</b>						
Donations	16,786	-	16,786	16,355	-	16,355
Gift aid	1,850	-	1,850	2,513	-	2,513
	<u>18,636</u>	<u>-</u>	<u>18,636</u>	<u>18,868</u>	<u>-</u>	<u>18,868</u>
<b>Grants receivable for core activities</b>						
CEC Grants	184,685	-	184,685	178,297	-	178,297
Dedicated grant income	44,055	-	44,055	42,877	-	42,877
Change fund volunteering project	-	21,992	21,992	-	22,434	22,434
Supper club grant	-	23,644	23,644	-	23,644	23,644
Lunch club grant	-	6,388	6,388	-	-	-
	<u>228,740</u>	<u>52,024</u>	<u>280,764</u>	<u>221,174</u>	<u>46,078</u>	<u>267,252</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>4,280</u>	<u>1,659</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Other trading activities

	2024	2023
	£	£
Day care subscriptions	27,370	23,892
Fundraising	3,877	2,682
<b>Current year total</b>	<b>31,247</b>	<b>26,574</b>

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	4,804	5,887

### 7 Raising funds

	2024 £	2023 £
<b>Fundraising and publicity</b>		
Fundraising expenses	18,838	18,645
	<b>18,838</b>	<b>18,645</b>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Charitable activities

	2024 £	2023 £
Support costs	131,313	120,147
Day care	130,277	119,741
Befriending	10,739	12,391
Change fund volunteering project (RF)	24,352	22,330
Supper club (RF)	17,768	17,896
Lunch club (RF)	3,306	442
	<u>317,755</u>	<u>292,947</u>
Share of governance costs (see note 10)	9,256	11,356
	<u>327,011</u>	<u>304,303</u>

### 9 Trustees

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

### 10 Governance costs

	2024 £	2023 £
Accountancy and professional fees	3,403	3,328
Care Commission	1,711	1,711
Other professional fees	4,142	6,317
	<u>9,256</u>	<u>11,356</u>
Analysed between		
Charitable activities	<u>9,256</u>	<u>11,356</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Number of administrative staff	2	2
Number of management staff	3	3
Number of care / support staff	10	9
Number of relief staff	3	2
	<u>18</u>	<u>16</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	193,755	180,012
Social security costs	5,774	4,684
Other pension costs	12,138	11,303
	<u>211,667</u>	<u>195,999</u>

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

### 12 Tangible fixed assets

	Fixtures and fittings £	Office Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	7,764	24,233	31,997
At 31 March 2024	<u>7,764</u>	<u>24,233</u>	<u>31,997</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	7,764	23,718	31,482
Depreciation charged in the year	-	515	515
At 31 March 2024	<u>7,764</u>	<u>24,233</u>	<u>31,997</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>515</u>	<u>515</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	67	31
Prepayments and accrued income	3,222	3,060
	<u>3,289</u>	<u>3,091</u>

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,386	2,108
Trade creditors	4,140	4,785
Other creditors	1,950	1,369
Accruals and deferred income	24,498	39,973
	<u>32,974</u>	<u>48,235</u>

### 15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	5,000	11,166
	<u>5,000</u>	<u>11,166</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	13,526	52,024	(45,425)	8,287	28,412
	<u>13,526</u>	<u>52,024</u>	<u>(45,425)</u>	<u>8,287</u>	<u>28,412</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	8,116	46,078	(40,668)	-	13,526
	<u>8,116</u>	<u>46,078</u>	<u>(40,668)</u>	<u>-</u>	<u>13,526</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **17 Designated funds**

The unrestricted funds - designated are in relation to The Trishaw Project (brought forward balance of £4,509) plus a provision of £52,000 for potential future redundancy costs.

The board has decided to include £52k as designated funds to cover the costs of redundancies. The daycare services contract from Edinburgh Council has been extended to Mar25, whilst we expect longer term contracts to be issued, we believe it to be prudent to highlight this cost in the accounts until a new contract is in place.

### **18 Restricted Funds**

The restricted funds income represents a grant received during 2023/24 from Edinburgh Joint Integration Board to support the Supper Club £23,644 (2022/23 £23,644) and the Change Volunteering Project £21,992 (2022/23 £21,992), along with £6,388 towards the lunch clubs. The restricted funds carried forward of £20,125 will be used for these purposes in future years.

### **19 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## MANAGEMENT INFORMATION

*FOR THE YEAR ENDED 31 MARCH 2024*

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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 2024

	2024 £	2023 £
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
Donations	16,786	16,355
Gift aid	1,850	2,513
CEC Grants	184,685	178,297
Dedicated grant income	44,055	40,397
Other grant income	6,388	442
Change fund volunteering project	21,992	24,472
Supper club grant	23,644	23,644
	<hr/> 299,400	<hr/> 286,120
<b>Other trading activities</b>		
Day care subscriptions	27,370	23,892
Fundraising	3,877	2,682
	<hr/> 31,247	<hr/> 26,574
<b>Investment income</b>		
Bank interest receivable	4,280	1,659
<b>Other income</b>		
Other income from charitable activities	4,804	5,887
<b>TOTAL INCOMING RESOURCES</b>	<hr/> <hr/> 339,731	<hr/> <hr/> 320,240



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
<b>EXPENDITURE</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising expenses	18,838	18,645
<b>Expenditure on charitable activities</b>		
Direct expenses	18,074	17,278
Wages and salaries	193,755	180,012
Employer's NIC	5,774	4,684
Pension costs	12,138	11,303
Rent and Insurance	27,181	27,048
Rates and water	2,324	1,756
Light and heat	4,424	4,580
Equipment purchase and maintenance	19,733	14,771
Food and household	2,729	785
Transport costs	19,290	17,239
Staff travel and subsistence	190	325
Sundry expenses	630	851
Stationery, postage and telephone	3,460	3,157
Computer costs	3,790	3,978
Advertising	-	-
Recruitment expenses	126	72
Subscriptions	1,075	813
Staff training	2,354	1,772
Volunteer expenses	107	134
Depreciation	515	2,305
Bank charges	87	84
	317,756	292,947
<b>Other Expenditure</b>		
Accountancy and professional fees	3,403	3,328
Care commission	1,711	1,711
Other professional fees	4,142	6,317
	9,256	11,356
<b>TOTAL OUTGOING RESOURCES</b>	345,850	322,948
<b>NET MOVEMENT IN FUNDS</b>	6,119	2,708

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
<b>Expenditure on charitable activities analysis</b>		
<b>Support costs</b>		
Salaries	64,319	60,559
Employers NIC	2,646	2,212
Pension costs	5,037	4,742
Rent and Insurance	23,376	23,261
Water rates	1,999	1,510
Heat and light	3,805	3,939
Equipment purchase and maintenance	18,126	13,196
Food and household	2,388	442
Transport costs	75	-
Staff travel and subsistence	37	35
Sundry expenses	115	616
Stationery, postage and telephone	2,987	2,651
Computer costs	3,136	3,054
Advertising	-	-
Recruitment expenses	36	-
Subscriptions	863	693
Staff training	1,760	847
Volunteer/carer expenses	6	-
Depreciation	515	2,305
Bank charges	87	84
	<u>131,313</u>	<u>120,146</u>
<b>Day care</b>		
Day care supplies	11,540	9,786
Salaries	92,338	85,432
Employers NIC	2,082	1,593
Pension costs	5,119	4,717
Rent and Insurance	-	-
Equipment purchase and maintenance	-	42
Food & household	-	310
Transport costs	18,897	17,037
Staff travel and subsistence	29	143
Sundry expenses	10	172
Stationery, postage and telephone	56	45
Computer costs	137	427
Recruitment expenses	54	54
Staff training	14	425
Volunteer expenses	-	-
	<u>130,276</u>	<u>120,183</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
<b>Befriending / volunteering</b>		
Befriending direct expenses	986	3,374
Salaries	8,109	7,664
Employers NIC	331	282
Pension costs	644	760
Equipment purchase and maintenance	21	-
Staff travel and subsistence	38	105
Sundry expenses	-	14
Stationery, postage and telephone	9	49
Computer costs	-	-
Recruitment expenses	7	-
Subscriptions	101	9
Staff training	394	-
Volunteer expenses	101	134
	<u>10,741</u>	<u>12,391</u>
<b>Change fund volunteering project</b>		
Change fund volunteering direct expenses	14	-
Salaries	17,015	15,539
Employers NIC	496	424
Pension costs	845	683
Rent and Insurance	2,718	2,705
Water rates	232	176
Heat and light	442	458
Equipment purchase and maintenance	948	1,094
Food & household	162	24
Transport costs	-	-
Staff travel and subsistence	86	8
Sundry expenses	505	19
Stationery, postage and telephone	289	294
Computer costs	372	355
Recruitment expenses	11	-
Subscriptions	80	79
Staff training	135	474
	<u>24,350</u>	<u>22,332</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
<b>Supper club</b>		
Supper club direct expenses	4,522	4,118
Salaries	10,096	10,818
Employers NIC	205	173
Pension costs	464	401
Rent and Insurance	1,087	1,082
Water rates	93	70
Heat and light	177	183
Equipment purchase and maintenance	379	439
Food & household	65	9
Transport costs	318	202
Staff travel and subsistence	-	34
Sundry expenses	-	30
Stationery, postage and telephone	119	118
Computer costs	145	142
Recruitment expenses	18	18
Subscriptions	31	32
Staff training	51	26
	<u>17,770</u>	<u>17,895</u>
<b>Lunch Clubs</b>		
Lunch club direct expenses	1,012	-
Salaries	1,878	-
Employers NIC	14	-
Pension costs	29	-
Equipment purchase and maintenance	259	-
Food & household	114	-
	<u>3,306</u>	<u>-</u>
<b>Expenditure on charitable activities</b>	<u>317,756</u>	<u>292,947</u>