

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 2023**

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

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 17

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

Detailed statement of financial activities	19 - 23
--	---------

---

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr I Laing Mr Iain Macdonald Mr M Purdie Mr A Burton Mr J Ferguson Dr A Macartney Mr H Rashid L McGill A Seggins
<b>Secretary</b>	K E Ferguson
<b>Charity number (Scotland)</b>	SC021833
<b>Company number</b>	SC210822
<b>Registered office</b>	The Haven 25B Burgess Road South Queensferry West Lothian EH30 9JA
<b>Independent examiner</b>	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 2023**

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 2023

---

### 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.

Queensferry Care in the last financial year has been operating services both in the Centre and in the community. During Covid there was a variation to our registration enabling us to provide Day Opportunities at home. We were aware that people valued this service, and so, when the Centre reopened, we applied for a permanent change to our registration. This was granted by the Care Inspectorate. This has enabled us to provide Day Opportunities within the Centre, and within people's homes or the wider community.

Our Day Service numbers are close to pre-Covid levels, but referrals have been slower coming through from Health and Social Care (H&SC). This delay can be attributed to new workers employed by H&SC, who are still getting to grips with service provision in this area. The H&SC is also prioritising people who meet their critical and substantial criteria. This may mean that a person is no longer suitable for a Day Care place. The managers and staff have made a concerted effort to increase awareness that services are back and fully running.

During 2022/2023 Queensferry Care has provided support to:

- over 59 older people through our Day Opportunities service.
- 37 older people benefited from our Befriending Service (also includes telephone befriending).
- 23 people with dementia and their carers were supported through our Supper Club.
- Over 190 individuals and 25 groups/local organisations were supported through our Volunteer Hub.

All Queensferry Care services were running as normal during 2022/23. There were some scenarios where masks were still being worn depending on the situation. Otherwise, people were glad to be back within the Centre and community. The effects of being socially isolated during this time had a detrimental impact on people's general health and wellbeing, and a huge effect on carers' stress. Queensferry Care worked alongside several agencies to help combat this and signpost people for appropriate help and support. We have also worked to promote our services to H&SC personnel in the northwest area to ensure people know what is available to support people in our communities.

The Befriending Service continues to thrive with a mixture of face-to-face visits and telephone contact. A total of 858 volunteer hours were provided to the Befriending Service. Queensferry Care currently has 67 volunteers who support the organisation in a variety of ways from helping the Day Care team, Supper Club, befriending, reception duties, gardening service, Lunch Club, driving service, and fundraising activities. Volunteers in Day Care are now working on a rota basis rather than doing a regular weekly slot which is working well. Over 2080 hours of volunteer support has been given to Day Services; 384 hours to Supper Club; 96 hours to the Lunch Club and 42 hours support to Garden Service. That is an incredible 3460 hrs of voluntary support given by our community to our community.

23 Supper Club attendees were supported throughout the year. Whilst the Club had a few outings over the year, the groups preferred to meet in The Haven. A varied menu decided by the members has been enjoyed.

Over 190 individuals and 25 groups have been supported through our Volunteer Hub. This includes regular telephone calls /emails/training invites and notifications of funding streams.

A couple of examples have been 25 members attending training, and 14 people being brought together monthly through the Friendship Group.

Our Fundraising Manager, along with members of the Fundraising Committee, had another successful year. Our Fundraising target was achieved well before the end of the financial year.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

Our sub-contracted Communications Manager continues to ensure all marketing and messaging is consistent across the organisation. Visitor traffic to our social media platforms has increased. This consistent messaging allows us to show the caring and supportive nature of our work, thus allowing us to tell our story in a more engaging way.

The organisation is grateful to the Dept. of Health and Social Care and the EIJB for continuing to fund us. Queensferry Care Day Service contract has been extended due to Covid, and we recognise the Dept. of Health and Social Care will have some financial challenges ahead. This, in turn, means we will, also, be in for some tough financial challenges when the contract is up for renewal in September 2023. However, we will face this with a fantastic staff team, fundraising team, volunteers, and a proactive Board who will work to ensure the best possible outcomes for older people in the communities we support.

The staff team has continued to work hard following the disruption to our normal services throughout the pandemic, and has continued to adapt and evolve our services accordingly. The service had its first Inspection from the Care Inspectorate in over 5 years on 6th March 2023, receiving grades of good and very good on the areas inspected.

Finally, the organisation could not run without our highly committed Board of Directors. The Board, through its skills and professional knowledge, provides excellent governance of the organisation helping to guide us through the ever-changing landscape of adult social care.

September 2023 is our 30th anniversary. This will be a time for reflection, celebration, and acknowledgement of the challenges facing the organisation in the future. It seems fitting that we are having an Organisational Strategy Day this year which will help plan our potential direction in the coming years.

QCCC Managers 2023

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

### Financial review

The Finance Committee has to report a small loss of £2,708 for the financial year to 31st March 2023. The loss reflects the impact that higher rates of inflation have had, and continue to have, on the costs the Charity faces. Whilst we have received a slight uplift in our grant from The City of Edinburgh Council, it does not cover our increased cost base.

The Fundraising Team led by Iain Macdonald and Fundraising Manager, Sue Hope, has done an amazing job in securing additional funds to limit the loss suffered in the year.

In addition to the Centre-based service, we continue to provide an Outreach Service which is an integral part of our service provision, giving clients the option to attend a Centre-based service or have a Day Opportunity provided within their own home or community.

We continue to 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.

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

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

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

### 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: 22 August 2023



# 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 2023, which are set out on pages 7 to 17.

#### **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: 22 August 2023

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total			
		2023	£	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
<b>Income and endowments from:</b>																			
Donations and legacies	3	240,042	-	-	46,078	286,120	238,884	-	36,358	275,242									
Other trading activities	5	26,574	-	-	-	26,574	21,475	-	-	21,475									
Investments	4	1,659	-	-	-	1,659	1,060	-	-	1,060									
Other income	6	5,887	-	-	-	5,887	3,594	-	-	3,594									
<b>Total income</b>		<b>274,162</b>	<b>-</b>	<b>-</b>	<b>46,078</b>	<b>320,240</b>	<b>265,013</b>	<b>-</b>	<b>36,358</b>	<b>301,371</b>									
<b>Expenditure on:</b>																			
Raising funds	7	18,645	-	-	-	18,645	19,683	-	-	19,683									
Charitable activities	8	263,635	-	-	40,668	304,303	236,086	-	37,394	273,480									
<b>Total resources expended</b>		<b>282,280</b>	<b>-</b>	<b>-</b>	<b>40,668</b>	<b>322,948</b>	<b>255,769</b>	<b>-</b>	<b>37,394</b>	<b>293,163</b>									
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(8,118)</b>	<b>-</b>	<b>5,410</b>	<b>(2,708)</b>	<b>9,244</b>	<b>(1,036)</b>	<b>8,208</b>											

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Net (expenditure)/income for the year/ Net movement in funds		(8,118)	-	5,410	(2,708)	9,244	-	(1,036)	8,208
Fund balances at 1 April 2022		195,799	4,509	8,116	208,424	186,555	4,509	9,153	200,217
<b>Fund balances at 31 March 2023</b>		<b>187,681</b>	<b>4,509</b>	<b>13,526</b>	<b>205,716</b>	<b>195,799</b>	<b>4,509</b>	<b>8,117</b>	<b>208,425</b>

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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		515		2,820
<b>Current assets</b>					
Debtors	13	3,091		2,543	
Cash at bank and in hand		261,511		247,400	
		<u>264,602</u>		<u>249,943</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(48,235)</u>		<u>(28,613)</u>	
Net current assets			<u>216,367</u>		<u>221,330</u>
<b>Total assets less current liabilities</b>			<u>216,882</u>		<u>224,150</u>
<b>Creditors: amounts falling due after more than one year</b>	15		(11,166)		(15,725)
<b>Net assets</b>			<u><u>205,716</u></u>		<u><u>208,425</u></u>
<b>Funds of the Charity</b>					
<b>Income funds</b>					
Restricted funds			13,526		8,117
Unrestricted funds - designated			4,509		4,509
Unrestricted funds - general			<u>187,681</u>		<u>195,799</u>
<b>Total Charity Funds</b>			<u><u>205,716</u></u>		<u><u>208,425</u></u>

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 2023.

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 22 August 2023



Mr H Rashid  
Trustee

Company Registration No. SC210822

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

---

### 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 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 2023

---

### 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 2023

---

### 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 2023

### 3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	18,868	-	18,868	12,008	672	12,680
Grants receivable for core activities	221,174	46,078	267,252	226,876	35,686	262,562
	<u>240,042</u>	<u>46,078</u>	<u>286,120</u>	<u>238,884</u>	<u>36,358</u>	<u>275,242</u>
<b>Donations and gifts</b>						
Donations	16,355	-	16,355	10,356	672	11,028
Gift aid	2,513	-	2,513	1,652	-	1,652
	<u>18,868</u>	<u>-</u>	<u>18,868</u>	<u>12,008</u>	<u>672</u>	<u>12,680</u>
<b>Grants receivable for core activities</b>						
CEC Grants	178,297	-	178,297	171,206	-	171,206
Dedicated grant income	42,877	-	42,877	55,670	-	55,670
Change fund volunteering project	-	22,434	22,434	-	16,135	16,135
Supper club grant	-	23,644	23,644	-	19,551	19,551
	<u>221,174</u>	<u>46,078</u>	<u>267,252</u>	<u>226,876</u>	<u>35,686</u>	<u>262,562</u>

### 4 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	1,659	1,060
	<u>1,659</u>	<u>1,060</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other trading activities

	2023	2022
	£	£
Day care subscriptions	23,892	18,462
Fundraising	2,682	3,013
<b>Current year total</b>	<b>26,574</b>	<b>21,475</b>

### 6 Other income

	Unrestricted funds general 2023	Unrestricted funds general 2022
	£	£
Other income	5,887	3,594

### 7 Raising funds

	2023	2022
	£	£
<b>Fundraising and publicity</b>		
Fundraising expenses	18,645	19,683
	<u>18,645</u>	<u>19,683</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	2023 £	2022 £
Support costs	120,146	111,938
Day care	119,741	105,577
Befriending	12,391	9,670
Change fund volunteering project (RF)	22,332	23,224
Supper club (RF)	17,895	14,170
Lunch club (RF)	442	-
	<u>292,947</u>	<u>264,579</u>
Share of governance costs (see note 10)	11,356	8,901
	<u>304,303</u>	<u>273,480</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

	2023 £	2022 £
Accountancy and professional fees	3,328	3,269
Care Commission	1,711	1,882
Other professional fees	6,317	3,750
	<u>11,356</u>	<u>8,901</u>
Analysed between Charitable activities	<u>11,356</u>	<u>8,901</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 11 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Number of administrative staff	2	2
Number of management staff	3	3
Number of care / support staff	9	7
Number of relief staff	2	2
	<u>16</u>	<u>14</u>

##### Employment costs

	2023 £	2022 £
Wages and salaries	180,012	168,981
Social security costs	4,684	4,937
Other pension costs	11,303	10,221
	<u>195,999</u>	<u>184,139</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 2022	7,764	24,233	31,997
At 31 March 2023	<u>7,764</u>	<u>24,233</u>	<u>31,997</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	7,764	21,413	29,177
Depreciation charged in the year	-	2,305	2,305
At 31 March 2023	<u>7,764</u>	<u>23,718</u>	<u>31,482</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>-</u>	<u>515</u>	<u>515</u>
At 31 March 2022	<u>-</u>	<u>2,820</u>	<u>2,820</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

<b>13 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year:		
Trade debtors	30	298
Prepayments and accrued income	3,061	2,245
	<u>3,091</u>	<u>2,543</u>
<b>14 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other taxation and social security	2,108	-
Trade creditors	4,785	1,248
Other creditors	1,369	720
Accruals and deferred income	39,973	26,645
	<u>48,235</u>	<u>28,613</u>
<b>15 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	11,166	15,725
	<u>11,166</u>	<u>15,725</u>

### 16 Designated funds

The unrestricted funds - designated are in relation to The Trishaw Project.

### 17 Restricted Funds

The restricted funds income represents a grant received during 2022/23 from Edinburgh Joint Integration Board to support the Supper Club £23,644 (2021/22 £19,551) and the Change Volunteering Project £21,992 (2021/22 £16,135), along with £442 towards the lunch club. The restricted funds carried forward of £13,526 will be used for these purposes in future years.

### 18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## MANAGEMENT INFORMATION

*FOR THE YEAR ENDED 31 MARCH 2023*

---

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 2023

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
Donations	16,355	11,028
Gift aid	2,513	1,652
CEC Grants	178,297	171,206
Dedicated grant income	40,397	55,670
Other grant income	442	
Change fund volunteering project	24,472	16,135
Supper club grant	23,644	19,551
	<hr/>	<hr/>
	286,120	275,242
<b>Other trading activities</b>		
Day care subscriptions	23,892	18,462
Fundraising	2,682	3,013
	<hr/>	<hr/>
	26,574	21,475
<b>Investment income</b>		
Bank interest receivable	1,659	1,060
<b>Other income</b>		
Other income from charitable activities	5,887	3,594
	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<b>320,240</b>	<b>301,371</b>
	<hr/> <hr/>	<hr/> <hr/>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
<b>EXPENDITURE</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising expenses	18,645	19,683
<b>Expenditure on charitable activities</b>		
Direct expenses	17,278	8,186
Wages and salaries	180,012	168,981
Employer's NIC	4,684	4,937
Pension costs	11,303	10,221
Rent and Insurance	27,048	26,260
Rates and water	1,756	978
Light and heat	4,580	3,766
Equipment purchase and maintenance	14,771	11,664
Food and household	785	581
Transport costs	17,239	11,795
Staff travel and subsistence	325	1,225
Sundry expenses	851	1,130
Stationery, postage and telephone	3,157	3,294
Computer costs	3,978	6,105
Advertising	-	-
Recruitment expenses	72	-
Subscriptions	813	1,048
Staff training	1,772	1,034
Volunteer expenses	134	481
Depreciation	2,305	2,809
Bank charges	84	84
	<u>292,947</u>	<u>264,579</u>
<b>Other Expenditure</b>		
Accountancy and professional fees	3,328	3,269
Care commission	1,711	1,882
Other professional fees	6,317	3,750
	<u>11,356</u>	<u>8,901</u>
<b>TOTAL OUTGOING RESOURCES</b>	<u>322,948</u>	<u>293,163</u>
<b>NET MOVEMENT IN FUNDS</b>	<u>2,708</u>	<u>8,208</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
<b>Expenditure on charitable activities analysis</b>		
<b>Support costs</b>		
Salaries	60,559	59,306
Employers NIC	2,212	169
Pension costs	4,742	4,448
Rent and Insurance	23,261	22,584
Water rates	1,510	841
Heat and light	3,939	3,238
Equipment purchase and maintenance	13,196	9,378
Food and household	442	291
Transport costs	-	-
Staff travel and subsistence	35	37
Sundry expenses	616	448
Stationery, postage and telephone	2,651	2,569
Computer costs	3,054	4,185
Advertising	-	-
Recruitment expenses	-	-
Subscriptions	693	714
Staff training	847	835
Volunteer/carer expenses	-	-
Depreciation	2,305	2,809
Bank charges	84	84
	<u>120,146</u>	<u>111,936</u>
<b>Day care</b>		
Day care supplies	9,786	5,275
Salaries	85,432	78,491
Employers NIC	1,593	3,327
Pension costs	4,717	4,021
Rent and Insurance	-	-
Equipment purchase and maintenance	42	263
Food & household	310	255
Transport costs	17,037	11,152
Staff travel and subsistence	143	1,094
Sundry expenses	172	350
Stationery, postage and telephone	45	109
Computer costs	427	1,241
Recruitment expenses	54	-
Staff training	425	-
Volunteer expenses	-	-
	<u>120,183</u>	<u>105,578</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

---

	2023	2022
<b>Befriending / volunteering</b>		
Befriending direct expenses	3,374	167
Salaries	7,664	7,300
Employers NIC	282	519
Pension costs	760	723
Equipment purchase and maintenance	-	32
Staff travel and subsistence	105	94
Sundry expenses	14	-
Stationery, postage and telephone	49	55
Computer costs	-	-
Recruitment expenses	-	-
Subscriptions	9	220
Staff training	-	80
Volunteer expenses	134	481
	<hr/>	<hr/>
	12,391	9,671
<b>Change fund volunteering project</b>		
Change fund volunteering direct expenses	-	409
Salaries	15,539	15,568
Employers NIC	424	779
Pension costs	683	592
Rent and Insurance	2,705	2,626
Water rates	176	98
Heat and light	458	377
Equipment purchase and maintenance	1,094	1,422
Food & household	24	20
Transport costs	-	18
Staff travel and subsistence	8	-
Sundry expenses	19	232
Stationery, postage and telephone	294	432
Computer costs	355	485
Subscriptions	79	81
Staff training	474	85
	<hr/>	<hr/>
	22,332	23,224

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
<b>Supper club</b>		
Supper club direct expenses	4,118	2,335
Salaries	10,818	8,316
Employers NIC	173	143
Pension costs	401	437
Rent and Insurance	1,082	1,050
Water rates	70	39
Heat and light	183	151
Equipment purchase and maintenance	439	569
Food & household	9	15
Transport costs	202	625
Staff travel and subsistence	34	-
Sundry expenses	30	100
Stationery, postage and telephone	118	129
Computer costs	142	194
Recruitment expenses	18	-
Subscriptions	32	33
Staff training	26	34
	<u>17,895</u>	<u>14,170</u>
<b>Ferrymuir project</b>		
Equipment purchase and maintenance	-	-
Stationery, postage and telephone	-	-
	<u>-</u>	<u>-</u>
<b>Trishaw project</b>		
Equipment purchase and maintenance	-	-
	<u>-</u>	<u>-</u>
<b>Expenditure on charitable activities</b>	<u>292,947</u>	<u>264,579</u>