

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 2025**

**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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<b>Trustees</b>	Mr I Laing
	Mr I Macdonald
	Mr M Purdie
	Mr A Burton
	Mr J Ferguson
	Dr A Macartney
	Mr H Rashid
	Ms L McGill
	Mr G Wilkinson
<b>Secretary</b>	Ms K 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

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# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### 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 2025

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### Achievements and performance

#### Our Mission

Queensferry Care is committed to providing high-quality support services to older people and their carers across the rural northwest of Edinburgh, including South Queensferry, Ratho, Ratho Station, Dalmeny, Newbridge, and Kirkliston.

#### Impact & Outreach

During 2024/25, Queensferry Care engaged with over 400 individuals, providing vital services across various community initiatives:

- **Day Opportunities:** Over 64 older people benefitted from our structured day services.
- **Befriending Support:** 33 individuals received companionship through our befriending programme.
- **Supper Club:** 23 people participated, enjoying social interactions over shared meals.
- **Lunch Clubs:** An average of 18 attendees per session in Kirkliston and 10 per session in Ratho.
- **Volunteer Hub:** Supported over 300 individuals linked to 25 groups and local organisations.

#### Enhancements & Challenges in Day Services

Our Health and Social Care (H&SC) contract has enabled us to deliver flexible day services at our centre, in people's homes, and within the community. Following a re-tendering process in October 2024, there was a reduction of nearly 20% in places funded by H&SC. To mitigate this, we expanded private funding options and self-directed support payments. While uptake has been gradual, demand remains, particularly for individuals seeking additional days or requiring more complex support. Referral numbers have not yet returned to pre-COVID levels, largely due to cost-saving measures and stricter assessment criteria by the council.

#### Community Programmes & Volunteer Engagement

- **Supper Club:** A valued social programme, bringing 23 attendees together for dinner at The Haven and local restaurants.
- **Lunch Clubs:** Thriving in Ratho and Kirkliston, serving a combined average of 28 individuals per session, with record attendance reaching 25 in Kirkliston and 15 in Ratho. Supported by funding from the Community Mental Health and Welfare Fund and generous community contributions.
- **Volunteer-Led Initiatives:** Our Volunteer Coordinator has successfully maintained two key social groups—the Pensioners Group and the Friendship Group—offering a year-round programme to combat social isolation.
- **Volunteer Support:** In 2024/25, 79 volunteers and 7 student volunteers contributed over **6,000 hours** to various initiatives, including day services, supper club, befriending, lunch clubs, reception duties, gardening, driving services, and fundraising. Additionally, over 300 individuals connected through our Volunteer Hub, benefiting from networking, training opportunities, and funding assistance.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

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### **Funding & Sustainability**

Queensferry Care continues to rely on funding from the Department of Health and Social Care. Our successful tender in October 2024 secured a five-year contract, albeit with an annual 10% reduction in funded places and a "call-off" clause dependent on the H&SC budget. In November 2024, the Edinburgh Integration Joint Board (EIJB) announced the withdrawal of funding for our supper clubs and volunteer hub, affecting 64 organisations city-wide. After lobbying efforts, one year of transitional funding was secured, allowing time to seek alternative financial support. Applications for trusts and grants are underway, with further efforts led by our fundraising team and new community fundraiser, who has enhanced local engagement through monthly events and awareness campaigns.

### **Visibility & Community Engagement**

Social media has become instrumental in promoting our services, increasing audience reach, and enhancing community engagement. Through consistent digital outreach, we are able to showcase the impact of our work while strengthening our connection with the people we serve.

### **Acknowledgements**

We express our deepest gratitude to our dedicated staff, volunteers, and Board of Directors for their unwavering commitment in these challenging times. Their expertise and generosity continue to ensure excellent governance and the successful delivery of our essential services.

QCCC Managers 2025

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

The Finance Committee is pleased to report a surplus of £35,534 for the financial year ending 31st March 2025. This surplus is attributable to an unexpected legacy of £40,933 received during the period. Excluding this legacy, the underlying financial outcome reflects a deficit of £5,333, underscoring the ongoing imbalance between income and expenditure.

The Fundraising Team led by Iain Macdonald have once again done a fantastic job in bringing in additional funds through grant applications and fundraising events. We are also thankful to the local community for their continued support and charitable donations.

Queensferry Care remains committed to offering clients a choice between centre-based services and Day Opportunities delivered within their homes or the community. The uptake of Outreach Services is continuously monitored to ensure that staffing levels are aligned with client demand.

As a proud member of Living Wage Scotland, the organisation ensures all staff receive at least the recommended minimum income. The Committee remains mindful of financial constraints but has committed to reviewing and, where feasible, increasing salaries above the base level in accordance with affordability.

While Edinburgh Council has awarded Queensferry Care a five-year contract, the associated grant value and client coverage are subject to annual review. Given the inherent uncertainty, provision for potential redundancy costs has prudently been maintained within the accounts.

Looking ahead, the organisation anticipates a continued reduction in grant funding, with a transition toward the Self-Directed Support (SDS) model. This evolution will necessitate proactive marketing of our services directly to potential clients, who will utilise SDS funding to engage with Queensferry Care.


Although we are committed to promoting our services under the SDS framework, there are concerns that some prospective clients may face challenges in navigating access to appropriate care. The Council's strategy for ensuring individuals in receipt of SDS funding obtain adequate support remains unclear.

In addition to core services, Queensferry Care provides supplementary initiatives such as supper clubs for carers and clients, and community volunteer opportunities including befriending. These programmes have historically been supported by the Edinburgh Integration Joint Board (EIJB); however, this funding will cease on 1st July 2025 due to budget reductions. The organisation intends to sustain these services in the forthcoming financial year, relying on increased fundraising efforts and, where necessary, drawing upon financial reserves. Nonetheless, the long-term sustainability of these initiatives remains uncertain.

The disparity between public sector funding—whether through block grants or SDS—and the actual cost of delivering day care services continues to widen. Queensferry Care is actively exploring long-term, strategic solutions to address this structural funding gap.

We are fortunate to benefit from a robust Finance Team, with day-to-day operations efficiently managed by Finance Officer Stephen Harris and strategic oversight provided by myself, Ian Laing, alongside Iain Macdonald and Katie Ferguson. Together, we remain focused on fulfilling our objectives and maintaining the financial health of the organisation.

On behalf of the Committee, sincere thanks are extended to everyone who has supported Queensferry Care over the past year.

  
Harun Rashid  
Finance Director

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### 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.

### 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: 24 June 2025



# 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 2025, 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

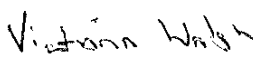
#### Independent examiner's statement

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: 24 June 2025

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>									
Donations and legacies	3	291,270	-	47,364	338,634	247,376	-	52,024	299,400
Other trading activities	5	43,054	-	-	43,054	31,247	-	-	31,247
Investments	4	7,939	-	-	7,939	4,280	-	-	4,280
Other income	6	2,660	-	-	2,660	4,804	-	-	4,804
<b>Total income</b>		<b>344,923</b>	<b>-</b>	<b>47,364</b>	<b>392,287</b>	<b>287,707</b>	<b>-</b>	<b>52,024</b>	<b>339,731</b>
<b>Expenditure on:</b>									
Raising funds	7	16,575	-	-	16,575	18,838	-	-	18,838
Charitable activities	8	286,272	-	53,906	340,178	281,586	-	45,425	327,011
<b>Total resources expended</b>		<b>302,847</b>	<b>-</b>	<b>53,906</b>	<b>356,753</b>	<b>300,424</b>	<b>-</b>	<b>45,425</b>	<b>345,849</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>42,076</b>	<b>-</b>	<b>(6,542)</b>	<b>35,534</b>	<b>(12,717)</b>	<b>-</b>	<b>6,599</b>	<b>(6,118)</b>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Gross transfers between funds		-	-	-	-	(60,287)	52,000	8,287	-
Net income/(expenditure) for the year/ Net movement in funds		42,076	-	(6,542)	35,534	(73,004)	52,000	14,886	(6,118)
Fund balances at 1 April 2024		114,677	56,509	28,413	199,599	187,681	4,509	13,526	205,716
Fund balances at 31 March 2025		156,753	56,509	21,871	235,133	114,677	56,509	28,412	199,598

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 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	4,084		3,289	
Cash at bank and in hand		283,558		234,283	
		<u>287,642</u>		<u>237,572</u>	
<b>Creditors: amounts falling due within one year</b>	13	(47,509)		(32,974)	
Net current assets			240,133		204,598
<b>Creditors: amounts falling due after more than one year</b>	14		(5,000)		(5,000)
<b>Net assets</b>			<u>235,133</u>		<u>199,598</u>
<b>Funds of the Charity</b>					
<b>Income funds</b>					
Restricted funds	15		21,871		28,412
Unrestricted funds - Trishaw Project & Redundancy Provision			56,509		56,509
Unrestricted funds - general			156,753		114,677
<b>Total Charity Funds</b>			<u>235,133</u>		<u>199,598</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 2025.

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 24 June 2025



Mr H Rashid  
Trustee

Company Registration No. SC210822

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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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 2025

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### 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 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.

#### 2.8 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.

##### 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.

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Accounting policies

(Continued)

#### 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 2025

### 3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	20,514	-	20,514	18,636	-	18,636
Legacies receivable	40,933	-	40,933	-	-	-
Grants receivable for core activities	229,823	47,364	277,187	228,740	52,024	280,764
	<u>291,270</u>	<u>47,364</u>	<u>338,634</u>	<u>247,376</u>	<u>52,024</u>	<u>299,400</u>
<b>Donations and gifts</b>						
Donations	18,507	-	18,507	16,786	-	16,786
Gift aid	2,007	-	2,007	1,850	-	1,850
	<u>20,514</u>	<u>-</u>	<u>20,514</u>	<u>18,636</u>	<u>-</u>	<u>18,636</u>
<b>Grants receivable for core activities</b>						
CEC Grants	185,819	-	185,819	184,685	-	184,685
Dedicated grant income	44,004	-	44,004	44,055	-	44,055
Change fund	-	19,793	19,793	-	21,992	21,992
volunteering project	-	21,280	21,280	-	23,644	23,644
Supper club grant	-	6,291	6,291	-	6,388	6,388
Lunch club grant	-	-	-	-	-	-
	<u>229,823</u>	<u>47,364</u>	<u>277,187</u>	<u>228,740</u>	<u>52,024</u>	<u>280,764</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>7,939</u>	<u>4,280</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Other trading activities

	2025	2024
	£	£
Day care subscriptions	32,967	27,370
Fundraising	10,087	3,877
<b>Current year total</b>	<b>43,054</b>	<b>31,247</b>

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	2,660	4,804

### 7 Raising funds

	2025 £	2024 £
Fundraising and publicity	16,575	18,838
Fundraising expenses	16,575	18,838

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Charitable activities

	2025 £	2024 £
Support costs	126,541	131,314
Day care	139,031	130,277
Befriending	10,814	10,739
Change fund volunteering project (RF)	26,129	24,350
Supper club (RF)	20,320	17,769
Lunch club (RF)	4,310	3,306
Carer support	3,148	-
	<u>330,293</u>	<u>317,755</u>
Share of governance costs (see note 10)	9,885	9,256
	<u>340,178</u>	<u>327,011</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

	2025 £	2024 £
Accountancy and professional fees	3,605	3,403
Care Commission	1,711	1,711
Other professional fees	4,569	4,142
	<u>9,885</u>	<u>9,256</u>
Analysed between Charitable activities	<u>9,885</u>	<u>9,256</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Number of administrative staff	3	2
Number of management staff	3	3
Number of care / support staff	11	10
Number of relief staff	4	3
	<u>21</u>	<u>18</u>

#### Employment costs

	2025 £	2024 £
Wages and salaries	199,861	193,755
Social security costs	6,026	5,774
Other pension costs	11,964	12,138
	<u>217,851</u>	<u>211,667</u>

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

### 12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	74	68
Prepayments and accrued income	4,010	3,221
	<u>4,084</u>	<u>3,289</u>

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

	2025 £	2024 £
Other taxation and social security	2,050	2,386
Trade creditors	3,924	4,140
Other creditors	2,714	1,950
Accruals and deferred income	38,821	24,498
	<u>47,509</u>	<u>32,974</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Other creditors	5,000	5,000

### 15 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	28,412	47,364	(53,906)	-	21,870
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	13,526	52,024	(45,425)	8,287	28,412

### 16 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.

In 2023/24 the board decided to include £52k as designated funds to cover the costs of redundancies. The daycare services contract from Edinburgh Council has been agreed to March 2025, 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.

### 17 Restricted Funds

The restricted funds income represents a grant received during 2024/25 from Edinburgh Joint Integration Board to support the Supper Club £21,280 (2023/24 £23,644) and the Change Volunteering Project £19,793 (2023/24 £21,992), along with £6,291 (2023/24 £6,388) towards the lunch and carers clubs. The restricted funds carried forward of £21,869 will be used for these purposes in future years.

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# **QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY**

## **MANAGEMENT INFORMATION**

***FOR THE YEAR ENDED 31 MARCH 2025***

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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 2025

	2025 £	2024 £
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
Donations	59,440	16,786
Gift aid	2,007	1,850
CEC Grants	185,819	184,685
Dedicated grant income	44,004	44,055
Other grant income	6,291	6,388
Change fund volunteering project	19,793	21,992
Supper club grant	21,280	23,644
	<hr/> 338,634	<hr/> 299,400
<b>Other trading activities</b>		
Day care subscriptions	32,967	27,370
Fundraising	10,087	3,877
	<hr/> 43,054	<hr/> 31,247
<b>Investment income</b>		
Bank interest receivable	7,939	4,280
<b>Other income</b>		
Other income from charitable activities	2,660	4,804
	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<hr/> <hr/> 392,287	<hr/> <hr/> 339,731

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
<b>EXPENDITURE</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising expenses	16,575	18,838
<b>Expenditure on charitable activities</b>		
Direct expenses	22,192	18,074
Wages and salaries	199,861	193,755
Employer's NIC	6,025	5,774
Pension costs	11,965	12,138
Rent and Insurance	27,548	27,181
Rates and water	2,508	2,324
Light and heat	5,830	4,424
Equipment purchase and maintenance	13,557	19,733
Food and household	2,440	2,729
Transport costs	22,860	19,290
Staff travel and subsistence	190	190
Sundry expenses	288	630
Stationery, postage and telephone	2,592	3,460
Computer costs	5,167	3,790
Advertising	1,775	-
Recruitment expenses	97	126
Subscriptions	1,519	1,075
Staff training	3,716	2,354
Volunteer expenses	15	107
Depreciation	-	515
Bank charges	148	87
	<u>330,293</u>	<u>317,756</u>
<b>Other Expenditure</b>		
Accountancy and professional fees	3,605	3,403
Care commission	1,711	1,711
Other professional fees	4,569	4,142
	<u>9,885</u>	<u>9,256</u>
<b>TOTAL OUTGOING RESOURCES</b>	<u>356,753</u>	<u>345,850</u>
<b>NET MOVEMENT IN FUNDS</b>	<u>35,534</u>	<u>6,119</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
<b>Expenditure on charitable activities analysis</b>		
<b>Support costs</b>		
Salaries	64,577	64,319
Employers NIC	2,424	2,646
Pension costs	4,523	5,037
Rent and Insurance	23,691	23,376
Water rates	2,157	1,999
Heat and light	5,014	3,805
Equipment purchase and maintenance	12,201	18,126
Food and household	2,220	2,388
Transport costs	-	75
Staff travel and subsistence	64	37
Sundry expenses	288	115
Stationery, postage and telephone	2,261	2,987
Computer costs	4,317	3,136
Advertising	-	-
Recruitment expenses	25	36
Subscriptions	1,239	863
Staff training	1,443	1,760
Volunteer/carer expenses	-	6
Depreciation	-	515
Bank charges	97	87
	<u>126,541</u>	<u>131,313</u>
<b>Day care</b>		
Day care supplies	11,728	11,540
Salaries	94,950	92,338
Employers NIC	2,505	2,082
Pension costs	5,409	5,119
Rent and Insurance	-	-
Equipment purchase and maintenance	-	-
Food & household	2	-
Transport costs	22,662	18,897
Staff travel and subsistence	35	29
Sundry expenses	-	10
Stationery, postage and telephone	24	56
Computer costs	148	137
Recruitment expenses	72	54
Subscriptions	75	-
Staff training	1,370	14
Volunteer expenses	-	-
Bank charges	51	-
	<u>139,031</u>	<u>130,276</u>



# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
<b>Befriending / volunteering</b>		
Befriending direct expenses	863	986
Salaries	8,352	8,109
Employers NIC	375	331
Pension costs	839	644
Equipment purchase and maintenance	-	21
Staff travel and subsistence	60	38
Sundry expenses	-	-
Stationery, postage and telephone	8	9
Computer costs	-	-
Recruitment expenses	-	7
Subscriptions	110	101
Staff training	193	394
Volunteer expenses	15	101
	<u>10,815</u>	<u>10,741</u>
<b>Change fund volunteering project</b>		
Change fund volunteering direct expenses	-	14
Salaries	17,315	17,015
Employers NIC	557	496
Pension costs	752	845
Rent and Insurance	2,755	2,718
Water rates	251	232
Heat and light	589	442
Equipment purchase and maintenance	934	948
Food & household	160	162
Transport costs	-	-
Staff travel and subsistence	31	86
Sundry expenses	-	505
Stationery, postage and telephone	200	289
Computer costs	498	372
Advertising	1,775	-
Recruitment expenses	-	11
Subscriptions	68	80
Staff training	243	135
	<u>26,128</u>	<u>24,350</u>

# QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
<b>Supper club</b>		
Supper club direct expenses	6,275	4,522
Salaries	10,769	10,096
Employers NIC	164	205
Pension costs	414	464
Rent and Insurance	1,102	1,087
Water rates	100	93
Heat and light	227	177
Equipment purchase and maintenance	399	379
Food & household	58	65
Transport costs	186	318
Staff travel and subsistence	-	-
Sundry expenses	-	-
Stationery, postage and telephone	91	119
Computer costs	204	145
Recruitment expenses	-	18
Subscriptions	27	31
Staff training	304	51
	<u>20,320</u>	<u>17,770</u>
<b>Lunch Clubs</b>		
Lunch club direct expenses	1,425	1,012
Salaries	2,718	1,878
Employers NIC	-	14
Pension costs	28	29
Equipment purchase and maintenance	23	259
Food & household	-	114
Stationery, postage and telephone	8	-
Staff training	108	-
	<u>4,310</u>	<u>3,306</u>
<b>Carers Club</b>		
Carers club direct expenses	1,901	-
Salaries	1,180	-
Transport costs	12	-
Staff training	55	-
	<u>3,148</u>	<u>-</u>
<b>Expenditure on charitable activities</b>	<u>330,293</u>	<u>317,756</u>