



The Church of Scotland
Presbytery of Edinburgh



Queensferry Parish Church of Scotland

Receipts and Payments Accounts
2017

Congregation No: 010112



Year ended 31 December 2017

Reference and Administrative Information

Charity Name: Queensferry Parish Church of Scotland
Charity Registration Number: SC002329
Congregation Reference No: 010112
Contact Address: Parish Church Office, The Loan,
South Queensferry, West Lothian,
EH30 9NS

Trustees

Congregational Board

Mr Douglas Fletcher and Mr Neil McCormick (to 9 March), Mr Ian Forsyth (to 30 June.) Mr Ken Kirkcaldy, Mr Herbie Lambe, Mr Jim McCulloch, Mr Mark Moran, Mrs Elspeth Rae, Mrs Alison Roy and Mrs Moira Stephen resigned on 31 December 2017 when the charity assumed a new Constitution.

Kirk Session

Mrs Jane Anderson, Mr Colin Auld, Mr Ernest Beattie, Dr Keith Bowden, Mrs Jane Bowden, Mr Laurie Brown, Mrs Sandra Buttrick, Mrs Eileen Case, Mrs Betsy Clarke, Mr Martin Corbett, Mr Guy Douglas, Mr John Ferguson, Mrs Jan Ferguson, Mrs Jane Forrester, Dr Alison Freeland (from 1 January), Mrs Elizabeth Grubb, Mr David Hunt, Mr Nigel Hutchison, Mr Robert Jeffrey, Mrs Carol Kelly, Mr Rob Kernohan, Mr Ian Laing, Mrs Catherine Lambe, Miss Sheena Leslie, Mrs Carol McDivitt, Mr Roy McIvor, Mrs Jeanette McIvor, Mrs Pamela McLauchlan, Mrs Nara Nisbet, Mr Paul Nisbet, Mr Rod Owen, Mr Ken Pitt, Mr Eric Proven, Mr Graham Quinney, Mrs Janet Readle, Mr David Rutherford, Mr Robert Simpson, Mrs Mary Smith, Mr Roy Smith, Mrs Laura Stewart, Mr Huw Thomas, Mrs Janet Thomas, Mr Martin Tierney, Mr Tom Williamson.

Trustees and Principal Office-bearers

Minister: Rev David Cameron
Session Clerk: Mr David Rutherford
Chairman of the Board: Mr Ian Forsyth (to 30/6/2017)
Mr Ian Laing (from 1/7/2017 to 31/12/17)
Clerk to the Board: Mr Ernest Beattie (to 31/12/17)
Treasurer: Mr Eric Proven MCIBS

Independent Examiner Mrs Janet Prentice CA,
Pittentian, Crieff, Perthshire, PH7 3RU

Bankers Clydesdale Bank,
33 Main Street, Davidson's Mains,
Edinburgh, EH4 5BZ

Trustees' Annual Report

Year ended 31 December 2017

The trustees present the annual report and accounts for Queensferry Parish Church of Scotland for the year ended 31 December 2017.

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution until 31 December 2017. On 1 January 2018, the Church adopted the Church of Scotland Deed of Constitution (Unitary Form.)

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board were the charity trustees to 31 December 2017. From 1 January 2018, under the Unitary Constitution, only members of the Kirk Session are Trustees. The Kirk Session members are the elders of the church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Until 31 December 2017, the Congregational Board consisted of the Minister, 12 elders appointed by the Kirk Session and up to 12 elected members. The elected members of the Congregational Board were appointed from within the congregation, and members of the congregation were invited to nominate individuals, who were believed to have the skills and commitment to contribute to the management affairs of the church, to become members of the Board. From 1 January 2018, under the Unitary Constitution, all elders, and only elders, are members of the Kirk Session and are therefore Trustees.

Organisational Structure

Queensferry Parish Church is linked with Dalmeny Kirk, and the two congregations share a Parish Minister. The Kirk Session of Queensferry Parish Church is chaired by the Minister and meets about six times in a year. Until 31 December 2017, although the minister had the right to chair the Congregational Board, his custom has been to decline that right and allow the Board to elect one of its members to act as chairman on an annual basis. The Board met about five times in a year.

Our work is carried out through nine different Teams: the Worship, Children's and Youth, Pastoral, Community and Discipleship Ministry Teams, and: the Administration, Finance, Communication and Property, Premises and Environmental (PPE) Support Teams. To ensure better collaborative working, the leaders of these Teams meet between Session meetings along with the Session Clerk and Minister. These teams continue to be an effective and involving way of managing our charity.

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Purpose

The purposes of Queensferry Parish Church were laid down by Charles I on 9th July 1635. They are “for the eternal glory of God, the spreading of the Gospel and the comfort of the neighbours and inhabitants of the said Burgh.”

Our vision is “That we might become a welcoming, worshipping church which uses the gifts of its people to reach out, serve and engage with different parts of the communities in which we are involved.”

Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Linkage

Queensferry Parish Church is linked with Dalmeny Kirk and we continue to develop stronger links with our sister congregation while maintaining our unique separate identities.

Staffing

In recognition of the large population of Dalmeny and Queensferry and the particular challenges set by this rural community within a city Presbytery, the congregation benefitted from the services of Jill Meek as Children and Families worker from 28 August. We thank Jill for her contribution to this important part of our ministry. The congregation continues to benefit greatly from the various contributions from Rev. Graham Leitch, as Honorary Associate Minister. Graham takes some Sunday Services and this year, led work on prayer and Try Praying. The Kirk Session is grateful to Graham for his unique contribution.

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Achievements and Performance

Worship

In pursuance of the objectives, the Kirk Session provides for two services each Sunday and a short form of worship every Thursday morning. Additional Services are held on other occasions, for example after a parade of uniformed organisations, in connection with remembrance and commemoration and at some local facilities for the elderly.

Queensferry Parish Church continues to be a centre for Christian worship in the local community. The Family Service in particular is well attended, not just by families but by a wide age range of folks. Participation by children is encouraged, especially after their specific "Sundays@10" activities. Attendance at the 10.00am Family Service is increasing while the congregation at the 11.30am Morning Service has remained consistent throughout the year, and the Thursday Morning service is regularly attended by up to 12 people.

Discipleship

With the development of the Ministry Team which has specific responsibility for encouraging the discipleship of our congregation, three HomeGroups are thriving. These are a good example of the way we are seeking to address the challenges of growing wider, deeper and closer. Monthly Prayer Squares are made available to the congregation to encourage and focus prayers for the community and beyond. There is also a Guild and Prayer Circle. Again, in the autumn, an Alpha Course was successfully run jointly with Dalmeny and Kirkliston Parish Churches at Kirkliston

Children & Youth

We continue to use the format "Sundays@10" whereby the children meet during the 10.00am service in the Queen Margaret Hall. Various activities are available which link to the morning's theme. The children then return to the church for the end of the service to relate what they have learned. A Youth Fellowship for those of secondary school age meets weekly. The leaders of these groups are to be congratulated for continuing to develop new ways of engaging our young people with God's Good News. This year the youth project has continued our partnership with Youth for Christ. Again, the Nomad team led a week of activities at the High School at Easter time and a well-attended Holiday Club was held in the church centre during the summer holidays. In conjunction with other local churches, we continue a monthly "Messy Church" based on the national format. This is being well-supported. The Kirk Session is responsible for a Girls' Brigade Company and a Boys' Brigade Company, and maintains links with the local Scout and Guide family of organisations. The Kirk Session receives a regular report on matters relating to Safeguarding (Protection of Vulnerable Groups).

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Achievements and Performance (cont.)

Pastoral

The Kirk Session seeks to provide pastoral support through visits by district elders, the ministers and our Parish Assistants. The congregation continues to benefit from the ministry of our Parish Assistants – Betsy Clarke, Anne Forsyth, Nigel Hutchison and Christine Kirkcaldy. The Kirk Session is very grateful to them for the visits they undertake and for the support they give to the congregation in many other ways. In the autumn, a further Bereavement Support Group was arranged to provide emotional and practical help to those journeying through bereavement.

Community

The Church Centre adjacent to the Church and a Church Hall in the Vennel are well used in support of the congregation and community. In particular a drop-in Café is provided on week day mornings, a lunch club run with the RVS provides lunches two days a week for older people, and a privately run Nursery School meets in the Vennel Hall. This year we have also welcomed some groups from Dalmeny while their facilities were being re-developed.

Queensferry Parish Church was a founder member of Queensferry Churches' Care in the Community and the Minister and a number of the members take an active interest in the life of the project. The congregation is well represented on the board and within the professional and voluntary staff. Grants from the statutory bodies to QCCC in themselves are not sufficient to support the level of service which is desired, however this has been compensated for by the astonishing generosity of the community and the church plays its part in both promoting and contributing to this.

The minister is chaplain to the local schools.

Support teams

The Congregational Board has continued to maintain the properties to a satisfactory standard, implementing a 20-year plan to ensure that the properties are well maintained for future generations. Alongside the ongoing maintenance, the Board has overseen the complete refurbishment of weather-beaten stonework on the North wall of the church, and on the east wall of the Manse. The work on the Manse included a complete rebuild of a chimney on the east wall. During 2017, a revaluation of buildings and contents for insurance purposes was undertaken by professional valuers.

Queensferry Parish Church greatly benefits from the willingness of members and others to freely give of their time, talents and money. This was again evident in 2017. The Kirk Session and Board are confident that with such support, the congregation will continue to work together to see the vision of Queensferry Parish Church becoming a welcoming, worshipping church which uses the gifts of its people to reach out, serve and engage with different parts of the communities in which we are involved.

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Financial Review

The results for the year are as set out in the Receipts and Payments Account on page 10.

Principal Funding Sources

Queensferry Parish Church receives its core funding from its congregation. Other income arises from renting out the church halls, interest and dividends and fund raising activities. Ordinary offerings and donations amounted to £98,591 with a further £3,635 received from our special appeal. Tax recovered under Gift Aid totalled £20,536 (2016 - £19,707.) Contributions from organisations for use of our premises raised £18,931. (2016 - £15,479) Hillstop provides a comfortable, welcoming coffee lounge on weekdays and we are delighted to note that donations from Hillstop raised £1,906 in 2017.

Expenditure

Direct church expenditure fell slightly from £143,355 (2016) to £142,377 in the year under review largely due to reduced costs of Insurance (following revaluations of buildings and contents) and Heat & Light (following a renegotiation of our contract). Our congregation's contribution to Ministry and Mission of the Church of Scotland was £64,123 (2016 - £64,343.) The Board did not require to draw on Reserves to meet normal expenditure.

Fixed assets do not appear in the accounts because

- buildings are vested in the General Trustees of the Church of Scotland
- all other single items are valued at less than £5000 and have been fully costed in the year of purchase.

Reserves Policy

It is the Trustees' policy to hold reserves for the short term running costs, and for future needs of the congregation. We continue to maintain additional cash Reserves in anticipation of planned Fabric expenditure over the next three years.

During 2014-2017, when interest rates on cash deposits were low, the Board decided to invest some of our cash deposits in Church of Scotland Investors Trust Growth Fund units. Since then, interest rates have remained at a low level while the Fund's dividends and capital growth have justified that investment decision. The Trustees invested a further £20,010 during 2017, which sum has reduced the unrestricted cash reserves, compared with 2016. Our unrestricted cash reserves are broken down as follows:

	2017	2016
General Fund	£23,809	£37,583
Fabric Fund	£54,828	£54,185
Queen Margaret Fund	£6,681	£6,455
Total	<u>£85,318</u>	<u>£98,223</u>

This reserve represents the value of just over seven months' payments from unrestricted funds.

Trustees' Annual Report (cont.) Year ended 31 December 2017

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time.

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



**David Rutherford
Session Clerk**

Date 22 June 2018

Queensferry Parish Church of Scotland SC002329
Independent Examiner's Report to the Trustees of Queensferry Parish Church

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature:

Date:

Janet Prentice

26.6.18

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Name: Janet Prentice
Qualification: Chartered Accountant
Address: Pittentian Farm
Crieff
Perthshire

Queensferry Parish Church
Receipts and Payments Account
Year ended 31 December 2017

	Note	Unrestricted			Total 2017	Total 2016
		General Fund 2017	Designated Funds 2017	Restricted Funds 2017		
Receipts - unrestricted						
Voluntary income	1	118,832	5,836	-	124,668	124,444
Activities for generating funds	2	19,297	200	-	19,497	16,740
Charitable activities	3	1,911	-	-	1,911	2,399
Investment income	4	1,574	686	-	2,260	1,714
Legacies	5	-	-	-	-	2,000
VAT refund	5	-	1,145	-	1,145	2,271
		141,614	7,867	-	149,481	149,568
Receipts - restricted						
Stepping Out Fund	6			16	16	80
Parish Bequest Fund	6			491	491	468
Joint Youth Projects	6			-	-	266
Presbytery supported staff fund	6			5,536	5,536	-
Equipment replacement fund	6			1,357	1,357	-
		-	-	7,400	7,400	814
Total Receipts		£ 141,614	£ 7,867	£ 7,400	£ 156,881	£ 150,382
Payments - unrestricted						
Costs of generating funds	7	4,292	-	-	4,292	3,590
Charitable activities	8	118,216	19,869	-	138,085	139,765
		122,508	19,869	-	142,377	143,355
Payments - restricted						
Stepping Out Fund		-	-	-	-	160
Parish Bequest Fund		-	-	500	500	510
Joint Youth Projects		-	-	565	565	279
Presbytery supported staff fund		-	-	5,536	5,536	0
Equipment replacement fund		-	-	1,357	1,357	0
		-	-	7,958	7,958	949
Purchase of Investments		20,010	-	-	20,010	-
Total Payments		£ 142,518	£ 19,869	£ 7,958	£ 170,345	£ 144,304
Surplus/ (Deficit) for year before transfers		(904)	(12,002)	(558)	(13,464)	6,078
Transfers between funds		(12,870)	12,870			
Surplus/(Deficit) for year		(£13,774)	£ 868	(£558)	(£13,464)	£6,078
Surplus/ (Deficit) for year before purchase of investments		£6,236	£ 868	(£558)	£6,546	£6,078

Queensferry Parish Church
Statement of Balances
At 31 December 2017

	Unrestricted	Restricted			
	General Fund	Designated Funds	Funds	Total	Total
Note	2017	2017	2017	2017	2016
Bank and Deposit Balances				-	
Bank and Deposit Balances brought forward	37,583	60,640	3,818	102,041	95,963
Movement in year:					
Surplus/ Deficit for year	(13,774)	£868	(558)	(13,464)	6,078
Bank and Deposit balances carried forward	10	<u>£23,809</u>	<u>£61,508</u>	<u>£3,260</u>	<u>£88,577</u>
		<u>£102,041</u>			

Note:

Investments at Market Value (Cost £50,264)	£44,911	-	£11,594	£56,505	£33,473
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Assets

Gift Aid receivable				5,080	5,197
Interest accrued on Fixed Term deposits				245	430
				<u>£ 5,325</u>	<u>£ 5,627</u>

Liabilities

Energy Bills				756	705
Council Tax				318	319
Employees' wages				463	445
				<u>£ 1,537</u>	<u>£ 1,469</u>

The accounts were approved by the Trustees on **22** June 2018
For and on behalf of the Trustees

Session Clerk

Treasurer

Notes forming part of the financial statements for the year ended 31 December 2017

Analysis of Receipts

	Unrestricted			Total 2017	Total 2016
	General	Designated	Restricted		
	Fund 2017	Funds 2017	Funds 2017		
1 Voluntary income					
Offerings and donations	97,101	1,490	-	98,591	94,043
Tax recovered on Gift Aid	19,825	711	-	20,536	19,707
Hillstop café	1,906	-	-	1,906	1,749
Special Appeal for North Wall (2016 - Tower) repairs	-	3,635	-	3,635	8,945
	118,832	5,836	-	124,668	124,444
2 Activities for Generating Funds					
Use of Premises	18,931	-	-	18,931	15,479
Tea & Coffee (net)	227	-	-	227	-
Fund Raising - Worship Group	-	200	-	200	1,000
Bookstall	139	-	-	139	261
	19,297	200	-	19,497	16,740
Incoming Resources from					
3 Charitable Activities					
Weddings and Funerals (net)	450	-	-	450	678
Life & Work (net)	-	-	-	-	158
Other (to offset costs e.g. Messy Church, Alpha.)	1,461	-	-	1,461	1,563
	1,911	-	-	1,911	2,399
4 Investment income					
Deposit interest	99	686	-	785	924
Dividends	1,475	-	-	1,475	790
	1,574	686	-	2,260	1,714
5 Legacies and others					
Legacies	-	-	-	-	2,000
Refund of VAT on Building repairs	-	1,145	-	1,145	2,271
	-	1,145	-	1,145	4,271
Total Direct Church Income	141,614	7,867	-	149,481	149,568
6 Receipts - Restricted funds					
Stepping Out fund (Interest)			16	16	80
Parish Bequest fund (Divs and Int.)			491	491	468
Joint Youth Projects fund (Donation)			-	-	266
Presbytery supported staff (Grant)			5,536	5,536	-
Equipment replacement fund (Don)			1,357	1,357	-
	-	-	7,400	7,400	814
Total Receipts	£ 141,614	£ 7,867	£ 7,400	£ 156,881	£ 150,382

Notes forming part of the financial statements for the year ended 31 December 2017 - continued

Analysis of Payments

	Unrestricted			Total 2017	Total 2016
	General	Designated	Restricted		
	Fund 2017	Funds 2017	Funds 2017		
7 Costs of Generating Funds					
Offering Envelopes	230	-	-	230	179
Communications	4,062	-	-	4,062	3,006
Tea & Coffee (net)	-	-	-	-	405
	4,292	-	-	4,292	3,590
8 Charitable Activities					
<i>National Ministry and Mission</i>					
Ministries and Mission Allocation (net)	64,123	-	-	64,123	64,343
Presbytery Dues	1,144	-	-	1,144	1,344
<i>Local Staffing Costs</i>					
Ministers' Travel & Other Expenses	1,353	-	-	1,353	1,163
Pulpit Supply	2,010	-	-	2,010	1,832
Presbytery Staffing Fund posts	253	-	-	253	3,706
Staff costs - employees (note 10)	11,434	-	-	11,434	10,234
Halls cleaning - contractor	2,881	-	-	2,881	2,650
Organists' honoraria	2,249	-	-	2,249	2,297
Parish Assistants' Expenses	1,022	-	-	1,022	1,018
<i>PPE Costs</i>					
Fabric Repairs & Maintenance	12,953	19,869	-	32,822	27,932
Insurance	1,854	-	-	1,854	4,442
Heating & Lighting	5,399	-	-	5,399	6,831
Manse Council Tax	2,383	-	-	2,383	2,069
Cleaning materials, grounds	1,206	-	-	1,206	631
<i>Other Local Costs</i>					
Worship	910	-	-	910	723
Children & Young People	2,918	-	-	2,918	1,989
Messy Church	155	-	-	155	149
Community	79	-	-	79	240
Discipleship	449	-	-	449	1,942
Administration	2,263	-	-	2,263	2,536
Pastoral	654	-	-	654	528
Misc.	259	-	-	259	916
Independent Examiner's Fee	265	-	-	265	250
	118,216	19,869	-	138,085	139,765
Total Direct Church Expenditure	122,508	19,869	-	142,377	143,355
Payments - Restricted funds					
Stepping Out fund			-	-	160
Parish Bequest fund (Disbursement)			500	500	510
Joint Youth Projects fund			565	565	279
Presbytery supported staff fund			5,536	5,536	-
Equipment replacement fund			1,357	1,357	-
	-	-	7,958	7,958	949
Purchase of Investments	20,010	-	-	20,010	-
Total Payments	£ 142,518	£ 19,869	£ 7,958	£ 170,345	£ 144,304

Notes forming part of the financial statements for the year ended 31 December 2017 - continued

9 Trustee Remuneration and Related Party Transactions

During the year, Queensferry Parish Church contributed a total of £1,353 towards the expenses and travelling costs of the Minister. A further £2,383 was paid for the Manse Council Tax. Mr Laurie Brown, a Trustee, received £210 for providing services as a church officer at weddings and funerals and his firm, Laurence Brown received £2,545 for cleaning services. Mr Martin Corbett, a Trustee received £1,120 for services as an organist and Mr Huw Thomas, a Trustee received £595 for services as an organist. No other trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

10a Movements in Funds

	At 1 Jan 2017	Receipts	Payments	Transfers	At 31 Dec 2017
Unrestricted fund					
General Fund	£37,583	£141,614	£142,518	(£12,870)	£23,809
Designated Funds					
Fabric Fund	54,185	6,133	18,360	12,870	54,828
Queen Margaret Fund	6,455	1,734	1,508		6,681
	£60,640	£7,867	£19,868	£12,870	£61,509
Restricted Funds					
Stepping Out Fund	2,939	16	0		2,955
Parish Bequest Fund	314	491	500		305
Joint Youth Projects Fund	565	0	565		0
Presbytery supported staff fund	0	5,536	5,536		0
Equipment replacement fund	0	1,357	1,357		0
	£3,818	£7,400	£7,958	£0	£3,260
	£102,041	£156,881	£170,345	£0	£88,577

10b Funds analysis at 31 Dec 2017

	Bank balances		C of S Inv Tr Deposit Fund	Total
	Current accounts	Term deposits		
Unrestricted fund				
General Fund	£3,808	£1,000	£19,000	£23,808
Designated Funds				
Fabric Fund	828	54,000	-	54,828
Queen Margaret Fund	681		6,000	6,681
	£1,509	£54,000	£6,000	£61,509
Restricted Funds				
Stepping Out Fund	55		2,900	2,955
Parish Bequest Fund	305			305
Joint Youth Projects Fund	-			-
Presbytery supported staff fund	-			-
Equipment replacement fund	-			-
	£360	£0	£2,900	£3,260
	£ 5,677	£ 55,000	£ 27,900	£ 88,577

Purposes of Designated and Restricted Funds

The Fabric Fund is designated as a reserve for planned and unexpected fabric costs and the Queen Margaret Fund is designated as a reserve for church developments.

The Stepping Out Fund is to support people stepping out in faith. Restricted capital of the Parish Bequest Fund is fully invested in Church of Scotland Income Fund units. The income generated is available for distribution for specific charitable purposes. The Joint Youth Projects Fund is restricted for Youth Projects in conjunction with other Dalmeny and Queensferry churches. The Presbytery supported staff fund relates to employment costs of a member of staff for which we receive a grant from Presbytery. The Equipment replacement fund relates to the purchase of a new office computer for which we received two generous donations in 2017.

Notes forming part of the financial statements for the year ended 31 December 2017 - continued

11 Staff costs and numbers

	2017	2016
Salaries and wages	16,970	10,234
Social security costs	-	-
Total	<u>£ 16,970</u>	<u>£ 10,234</u>

The average number of employees during the year, calculated on the basis of a head count, was 3 (2016-2).

Other people related costs

	2017	2016
Parish Assistants' Expenses	£ 1,022	£ 1,018

Included in the above is £947 paid to 4 trustees or their related parties. (2016 – £601 to 2 trustees or their related parties)

12 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,644 and the maximum stipend in the fifth and subsequent years of service was £32,743.

13 Collections for Third Parties

	2017	2016
Mission International - Haiti	4,126	
World Mission	200	
Fresh Start Cookers for Christmas Appeal	1,096	
	<u>£ 5,422</u>	<u>£ 1,900</u>