

The Church of Scotland
Dyke and Edinkillie Parish Church
(previously Dyke Parish Church of Scotland - until 31
December 2017)

Congregational Accounts
2021

Congregation No: 352072
Charity No: SC000585

From 1st January 2018
Dyke and Edinkillie Parish Church
Congregation No:352107
Charity No: SC000585

OSCR

Trustees' Annual Report for the period						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
From 01	01	2021	To	31	12	2021

Office of the Scottish Charity Regulator

Reference and administration details

Charity Name	Dyke and Edinkillie Parish Church of Scotland
Other names charity is known by	previously Dyke Parish Church of Scotland - Until 31 December 2017
Registered charity number	SC000585
Charity's principal address	Treasurer A Laing Logie House Dunphail Forres IV36 2QN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Richard Moffat	Minister		Moray Presbytery
2	Jane Foster	Session Clerk		Kirk Session
3	Ann Crossman			"
4	Elizabeth MacArthur	Gift Aid Convener		"
5	Rosemary Ferguson			"
6	Thomas Foster			"
7	Sheena Fraser			"
8	Margaret McKillop			"
9	Alison Rodgers			"
10	Sheena Tulloch			"
11	James Coutts			"
12	Vivienne Fraser			"
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Date resigned (if not for whole year)
Aileen Munro	retired: 03/03/21
David Munro	retired: 03/03/21
Sian Finlayson	retired: 24/11/21

Structure, governance and management

Type of governing document

The Church is administered in accordance with the terms of the Unitary Constitution.

Trustee recruitment and appointment

Members of Kirk sessions are the charity trustees. Kirk Session members are the Elders of the church and are chosen from those members of the church 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 the presbytery. During a vacancy the interim moderator is appointed by presbytery.

Objectives and activities

Charitable purposes

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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 through territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Summary of the main activities in relation to these objects

Worship services - All services are live streamed, joint weekly including Junior Church, are held in Dyke church with the service on the last Sunday of the month being held in Edinkillie church. Communion services twice yearly. Additional services: Less this year due to pandemic. Christmas Eve. Monthly Messy Church for families restarted. Guild and Messy church lead some services. Members of the congregation read the lesson. We continue to record CD's of services for the housebound and those unable to access the internet/social media
 Groups - Prayer group, Messy Church, Social Committee, Guild, Pastoral Team, Flower Team, Safeguarding Team, Junior Church Team, and Singing Group. Dyke Future Access Group. Throughout the year we hold social/fundraising events in the community e.g. weekly "Drop In" (Dyke). Monthly "Bite & Blether" (Dyke) and "Community, Cake & Cuppa" (Edinkillie) run jointly with village hall committees. All on hold at present.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Sunday Morning worship via zoom until restriction eased then live streamed from the church. Recordings of services uploaded on to our website and Face Book page. Church groups continued to meet via zoom. Kirk session meetings continued via zoom and then face to face when allowed. Elders kept in regular contact with the members via telephone and visits when allowed. Dyke Future Access Group continues to bring together the church and local community to fundraise and plan for the internal work (phase 3) which is the provision of disabled access within the church. Planning permission has been received. The Finance team monitored financial matters and advised the Kirk Session. The Property committee oversaw the maintenance of our buildings. Two Elders represented the charge on Moray Presbytery serving on Stewardship, Finance and Property and Ministry and Training committees. From October 2021 the charge of Dyke and Edinkillie moved from the Moray Presbytery to the Inverness Presbytery.

Charities supported: Moray Food Plus, Water Aid

Financial review

Brief statement of the charity's policy on reserves

It is the Trustees' policy to hold reserves of approximately six months expenditure. At the year-end the Church held unrestricted cash funds of £8,232 , together with £13,490 restricted funds.

Details of any deficit

The small Deficit in the year's General Funds has arisen as the effect of covid continued. The Restricted Funds deficit is due to spending of receipts in previous years.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Independent Examiner

Mr Gordon Scott Bacc CA
34 Ferryhill
Forres
IV36 2GV

Bankers


Bank of Scotland
102 High Street
Forres
IV36 1PA

As of 1 January 2018, Dyke Parish Church SC000585 became a union with Edinkillie Church SC009986, and the name of SC000585 was changed to Dyke and Edinkillie Parish Church of Scotland. Edinkillie Church SC009986 ceased to be a charity in its own right and has been removed from OSCR as of 15 January 2018, all assets having been transferred to Dyke and Edinkillie Parish Church of Scotland SC000585.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jane Foster	
Position (e.g. Chair)	Session Clerk	
Date	27/3/22	

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2021		31	12	2021

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	31,801	2,683			34,484	32,035
Legacies					-	-
Grants	158	75,085			75,243	24,781
Receipts from fundraising activities					-	183
Gross trading receipts					-	-
Income from investments other than land and buildings	1,340				1,340	1,666
Rents from land & buildings					-	-
Gross receipts from other charitable activities		2,190			2,190	5,250
					-	-
A1 Sub total	33,299	79,958	-	-	113,257	63,915
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	33,299	79,958	-	-	113,257	63,915
A3 Payments						
Expenses for fundraising activities	149				149	109
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	33,259	83,201			116,460	60,447
Grants and donations		161			161	171
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Church of Scotland Loan					-	-
					-	-
A3 Sub total	33,408	83,362	-	-	116,770	60,727
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	33,408	83,362	-	-	116,770	60,727
Net receipts / (payments)	(109)	(3,404)	-	-	(3,513)	3,188
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(109)	(3,404)	-	-	(3,513)	3,188

Section B Statement of balances

Categories	Details	Unrestricted funds Restated to nearest £	Restricted funds Restated to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,341	16,894			25,235	22,047
	Surplus / (deficit) shown on receipts and payments account	(109)	(3,404)			(3,513)	3,188
						-	
						-	
	Cash and bank balances at end of year <small>(Agree balances with receipts and payments account(s))</small>	8,232	13,490	-	-	21,722	25,235


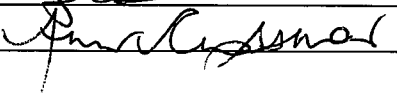
Details	Cost	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
B2 Investments	Church of Scotland Income Fund	Cost £27,478	General	30,127	30,682
	Church of Scotland Income Fund	Cost £10,772	General	11,307	11,515
		Total	41,434	42,197	

Details	Cost (if available) to nearest £	Fund to which asset belongs	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets		General	640	800 updated
		Total	2,799	800

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the

Signature	Print Name	Date of approval
	Jane Foster	27/3/22
	Ann Crossman	27/3/22

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
WFO Scheme (non Gift Aid)	4,130				4,130	4,242
Gift Aid Donations	18,263				18,263	18,020
Tax Recovered on Gift Aid Donations	5,486				5,486	6,723
Ordinary Offerings (Open Plate)	1,028				1,028	629
Parish Collection (non gift aid)	295				295	-
Parish Collection (gift aid)	1,078				1,078	-
Other Offerings, Donations	437	2,683			3,120	1,699
Guild total income	184				184	204
Event donations	900				900	518
Total	31,801	2,683	-	-	34,484	32,035

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
garfield weston		7,500	7,500	3,000
berryburn trust		10,000	10,000	8,852
fcc communities fund		13,173	13,173	2,300
National Churches Trust				7,500
ferguson bequest		3,000	3,000	
baird trust		7,000	7,000	
beatrice laing trust		2,500	2,500	
joseph rank		20,000	20,000	
dcms - vat reclaimed	158	11,912	12,070	3,129
Total	158	75,085	75,243	24,781

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Special Collections		161			161	21
Transfer from fabric fund held by General Trustees		2,029			2,029	5,229
					-	-
					-	-
					-	-
Total	-	2,190	-	-	2,190	5,250

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ministries & Mission contribution	18,006				18,006	11,430
Ministries & Mission Allowance for Access Project	-				-	8,852
Presbytery dues	453				453	513
Minister's phone	403				403	407
minister's travel	1,610				1,610	1,279
Pulpit supply	453				453	203
organist	2,732				2,732	3,397
Repairs & maintenance (Church)	1,332				1,332	19,137
Repairs & maintenance (Manse)	398				398	1,884
Manse council tax	1,998				1,998	1,991
Heat & light	2,583				2,583	3,265
insurance	1,307	2,029			3,336	3,333
church cleaners/gardener	692				692	841
manse gardener	-				-	170
Church service expenses	689				689	363
Organ maintenance & music	235				235	-
life and work	108				108	183
Printing, stationery and postage	170				170	328
Other expenses					-	-
Guild exp	90				90	195
Access Project - Building work		81,172			81,172	2,676
Total	33,259	83,201	-	-	116,460	60,447

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below Guild	Unrestricted fund 3 - enter name of fund below Fabric	Unrestricted fund 4 - enter name of fund below Access Project	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	31,617	184			31,801	30,815
Legacies						
Grants	158				158	
Receipts from fundraising activities						183
Gross trading receipts						
Income from investments other than buildings	1,340				1,340	1,666
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	33,115	184	-	-	33,299	32,664
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total	-	-	-	-	-	-
Total receipts	33,115	184	-	-	33,299	32,664
Payments						
Expenses for fundraising activities	149				149	109
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	33,169	90			33,259	39,151
Grants and donations						150
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	33,318	90	-	-	33,408	39,410
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total	-	-	-	-	-	-
Total payments	33,318	90	-	-	33,408	39,410
Net receipts / (payments)	(203)	94	-	-	(109)	(6,746)
Transfers to / (from) funds	59	(59)	-	-	-	1,760
Surplus / (deficit) for year	(144)	35	-	-	(109)	(4,986)

Nature and purpose of funds

Guild Fund - for work of Church Guild. Fabric fund - for repairs and maintenance of buildings.
 Transfer in Funds from Guild to General Funds
 Access Project Fund - to finance improved access into and throughout church building
 Transfer in Funds from General Fund To Access Project to agree Restricted Funds balance
 Comparatives restated to included Presbytery Allowance awarded regarding Access Project in 2018, in way of reduction in General Funds Ministries and Mission payment

Additional analysis (3)

6 Breakdown of restricted funds

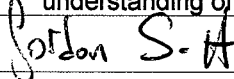
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Access Project	Special Collections	Fabric			
Receipts						
Donations	2,683				2,683	1,220
Legacies					-	-
Grants	75,085				75,085	24,781
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities		161	2,029		2,190	5,250
Sub total	77,768	161	2,029	-	79,958	31,251
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	77,768	161	2,029	-	79,958	31,251
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	81,172		2,029		83,201	21,296
Grants and donations		161			161	21
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Church of Scotland Loan					-	-
Sub total	81,172	161	2,029	-	83,362	21,317
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	81,172	161	2,029	-	83,362	21,317
Net receipts / (payments)	(3,404)	(0)	-	-	(3,404)	9,934
Transfers to / (from) funds					-	(1,760)
Surplus / (deficit) for year	(3,404)	-	-	-	(3,404)	8,174

Nature and purpose of funds

Access Project Fund - to finance improved access into and throughout church building.
 Special Collections for third parties
 Access Project Transfer to General funds reverses transfers in previous years
 Access project includes Presbytery Allowance awarded in 2020, in way of reduction in General Funds Ministries and Mission payment

OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts <small>v2</small>					
Report to the trustees/members of	Charity name						
	Dyke and Edinkillie Parish Church (previously Dyke Parish Church of Scotland - until 31 December 2017)						
Registered charity number	SC000585						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	1	2021		31	12	2021
Set out on pages	5 to 10					<small>(remember to include the page numbers of additional sheets)</small>	
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) 2005 Act 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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.						
Signed:				Date:	30-3-2022		
Name:	Gordon Scott						
Relevant professional qualification(s) or body (if any):	Chartered Accountant (ICAS)						
Address:	34 Ferryhill						
	Forres						
	IV36 2GY						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.