

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

**Congregational Accounts**  
**2022**

**Congregation No: 352072**  
**Charity No: SC000585**

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

APPENDIX 1

**OSCR**

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
| From                                   | Day | Month | Year | To              | Day | Month | Year |
|  | 01  | 01    | 2022 |                 | 31  | 12    | 2022 |

Office of the Scottish Charity Regulator

**Reference and administration details**

|  |  |
|--|--|
| <b>Charity Name</b>                    | Dyke and Edinkillie Parish Church of Scotland                      |
| <b>Other names charity is known by</b> | previously Dyke Parish Church of Scotland - Until 31 December 2017 |
| <b>Registered charity number</b>       | SC000585   |
| <b>Charity's principal address</b>     | Treasurer A Laing  |
| 5010                                   | 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 | Vivienne Fraser     |                   |                                   | "   |
| 12 |                     |                   |                                   |   |
| 13 |                     |                   |                                   |   |
| 14 |                     |                   |                                   |   |
| 15 |                     |                   |                                   |   |
| 16 |                     |                   |                                   |   |
| 17 |                     |                   |                                   |   |
| 18 |                     |                   |                                   |   |
| 19 |                     |                   |                                   |   |
| 20 |                     |                   |                                   |   |
| 21 |                     |                   |                                   |   |

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<br>James Couits   |
| date<br>retired June 2022  |

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: Maundy Thursday, Good Friday, Candles, Carols & Communion services. Two services on Christmas Eve one at Dyke Church, one at Edinkillie church. Monthly Messy Church for families in both churches. Guild, Junior Church 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 - ACOORN Group, Prayer group, Messy Church, Social Committee, Guild, Pastoral Team, Flower Team, Safeguarding Panel, Junior Church Team, and Singing Group. Men's Group. Throughout the year we hold social/fundraising events in the community e.g. weekly "Drop in" (Dyke), Monthly "Bite & Bither" (Dyke) and "Community, Cake & Cuppa" (Edinkillie) run jointly with village hall committees.

**APPENDIX 1**

**Achievements and performance**

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

Sunday Morning worship live streamed from the church. Recordings of services uploaded on to our website and Face Book page. Church groups meet in person with an option to join in via zoom. Kirk session meetings meet in person with an option to join in via zoom. Elders kept in regular contact with the members via telephone and home visits. Rev. Moffat led Lent and Advent Bible studies. Local Primary school held end of term services in the church. 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 to upgrade the hall and kitchen making them accessible for all. 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. An Elder represented the charge on Inverness Presbytery serving on the Congregational Mission Committee.

Charities supported: Church members provided and served Afternoon teas at St Leonard's, Forres as part of the Forres area churches Christian Aid week. Food and cash donations collected for Moray Food Plus, Christmas eve offering - Water Aid, Carol Singing- ERSKINE. The Guild supported two of the six projects (Beat & Home for Good).

**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 £3,817 including designated Guild and Fabric Funds, together with £10,423 restricted funds.

**Details of any deficit**

The Deficit in the year's General Funds have arisen in respect of the work needing to be done on the Manse.

**Donated facilities and services (if any)**

APPENDIX 1

Other optional information

Independent Examiner

Mr Gordon Scott Bacc CA

34 Fernhill

Forres

IV36 2GV

Bankers

Bank of Scotland

102 High Street

Forres

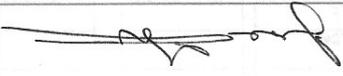
IV36 1PA

As of 1 January 2018, Dyke Parish Church SC000585 became a union with Edinkillie Church SC009986, and the name of 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                  | 12/03/23   |

| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 01                | 01    | 2022 |    | 31              | 12    | 2022 |

**Section A Statement of receipts and payments**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 30,341                             | 1,655                            |  |   | 31,996                                     | 34,484                                  |
| Legacies  |                                    |                                  |  |   |  |   |
| Grants  | 259                                | 328                              |  |   | 587  | 75,243                                  |
| Receipts from fundraising activities                          | 530                                |                                  |  |   | 530  |   |
| Gross trading receipts  |                                    |                                  |  |   |  |   |
| Income from investments other than land and buildings         | 1,428                              |                                  |  |   | 1,428                                      | 1,340                                   |
| Rents from land & buildings                                   |                                    |                                  |  |   |  |   |
| Gross receipts from other charitable activities               | 290                                | 2,809                            |  |   | 3,099                                      | 2,190                                   |
| <b>A1 Sub total</b>   | <b>32,848</b>                      | <b>4,792</b>                     |  |   | <b>37,640</b>                              | <b>113,257</b>                          |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   |  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   |  |   |
| <b>A2 Sub total</b>   |                                    |                                  |  |   |  |   |
| <b>Total receipts</b>   | <b>32,848</b>                      | <b>4,792</b>                     |  |   | <b>37,640</b>                              | <b>113,257</b>                          |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           | 106                                | 50                               |  |   | 156  | 149                                     |
| Gross trading payments  |                                    |                                  |  |   |  |   |
| Investment management costs                                   |                                    |                                  |  |   |  |   |
| Payments relating directly to charitable activities           | 36,849                             | 7,040                            |  |   | 43,889                                     | 116,460                                 |
| Grants and donations  | 308                                | 769                              |  |   | 1,077                                      | 161                                     |
| Governance costs:   |                                    |                                  |  |   |  |   |
| Audit / independent examination                               |                                    |                                  |  |   |  |   |
| Preparation of annual accounts                                |                                    |                                  |  |   |  |   |
| Legal costs   |                                    |                                  |  |   |  |   |
| Church of Scotland Loan                                       |                                    |                                  |  |   |  |   |
| <b>A3 Sub total</b>   | <b>37,263</b>                      | <b>7,859</b>                     |  |   | <b>45,122</b>                              | <b>116,770</b>                          |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   |  |   |
| Purchase of investments                                       |                                    |                                  |  |   |  |   |
| <b>A4 Sub total</b>   |                                    |                                  |  |   |  |   |
| <b>Total payments</b>   | <b>37,263</b>                      | <b>7,859</b>                     |  |   | <b>45,122</b>                              | <b>116,770</b>                          |
| <b>Net receipts / (payments)</b>                              | <b>(4,415)</b>                     | <b>(3,067)</b>                   |  |   | <b>(7,482)</b>                             | <b>(3,513)</b>                          |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   |  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>(4,415)</b>                     | <b>(3,067)</b>                   |  |   | <b>(7,482)</b>                             | <b>(3,513)</b>                          |





Analysis of receipts and payments

|                                     | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|-------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| WFO Scheme (non Gift Aid)           | 2,590              |                  |                            |                           | 2,590                | 4,130             |
| Gift Aid Donations                  | 18,590             | 1,655            |                            |                           | 20,245               | 18,263            |
| Tax Recovered on Gift Aid Donations | 5,476              |                  |                            |                           | 5,476                | 5,486             |
| Ordinary Offerings (Open Plate)     | 2,195              |                  |                            |                           | 2,195                | 1,028             |
| Parish Collection (non gift aid)    | -                  |                  |                            |                           | -                    | 295               |
| Parish Collection (gift aid)        | -                  |                  |                            |                           | -                    | 1,078             |
| Other Offerings, Donations          | 534                |                  |                            |                           | 534                  | 3,120             |
| 506                                 |                    |                  |                            |                           | 506                  | 184               |
| 450                                 |                    |                  |                            |                           | 450                  | 900               |
| Event donations                     | 30,341             | 1,655            |                            |                           | 31,996               | 34,484            |
| <b>Total</b>                        | <b>54,156</b>      | <b>3,310</b>     | <b>-</b>                   | <b>-</b>                  | <b>57,466</b>        | <b>57,377</b>     |

1 Donations

|                      | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|----------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| garfield weston      |                    |                  |                            |                           |                      | 7,500             |
| bernydun trust       |                    |                  |                            |                           |                      | 10,000            |
| fcc communities fund |                    |                  |                            |                           |                      | 13,173            |
| ferguson bequest     |                    |                  |                            |                           |                      | 3,000             |
| baill trust          |                    |                  |                            |                           |                      | 7,000             |
| beatrice laing trust |                    |                  |                            |                           |                      | 2,500             |
| joseph rank          |                    |                  |                            |                           |                      | 20,000            |
| dcms - vat reclaimed |                    |                  |                            |                           |                      | 12,070            |
| <b>Total</b>         | <b>259</b>         | <b>328</b>       | <b>-</b>                   | <b>-</b>                  | <b>587</b>           | <b>75,243</b>     |

2 Grants

|                           | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| Special Collections       |                    | 769              |                            |                           | 769                  | 161               |
| Transfer from fabric fund |                    | 2,040            |                            |                           | 2,040                | 2,029             |
| Hall Lets                 |                    | 290              |                            |                           | 290                  | -                 |
| <b>Total</b>              | <b>290</b>         | <b>2,809</b>     | <b>-</b>                   | <b>-</b>                  | <b>3,099</b>         | <b>2,190</b>      |

3 Gross receipts from other charitable activities

|                                      | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|--------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| Ministries & Mission contribution    | 15,401             |                  |                            |                           | 15,401               | 18,006            |
| Presbytery dues                      | 334                |                  |                            |                           | 334                  | 403               |
| Minister's phone                     | 357                |                  |                            |                           | 357                  | 403               |
| Minister's travel                    | 1,954              |                  |                            |                           | 1,954                | 1,610             |
| Pupil supply                         | 330                |                  |                            |                           | 330                  | 453               |
| organist                             | 2,732              |                  |                            |                           | 2,732                | 453               |
| Repairs & maintenance (Church)       | 1,273              |                  |                            |                           | 1,273                | 2,732             |
| Repairs & maintenance (Manse)        | 5,815              |                  |                            |                           | 5,815                | 1,332             |
| Manse council tax                    | 2,061              |                  |                            |                           | 2,061                | 398               |
| Heat & light                         | 2,593              |                  |                            |                           | 2,593                | 1,996             |
| Insurance                            | 1,477              |                  |                            |                           | 1,477                | 3,336             |
| church cleaners/gardener             | 985                |                  |                            |                           | 985                  | 692               |
| Manse gardener                       |                    |                  |                            |                           |                      | -                 |
| Church service expenses              | 1,032              |                  |                            |                           | 1,032                | 689               |
| Organ maintenance & music            | 33                 |                  |                            |                           | 33                   | 235               |
| life and work                        |                    |                  |                            |                           |                      | 108               |
| Printing, stationery and postage     | 47                 |                  |                            |                           | 47                   | 170               |
| Other expenses                       | 63                 |                  |                            |                           | 63                   | 90                |
| Outreach, Sunday School/messy church |                    |                  |                            |                           |                      | 362               |
| Guild exp                            |                    |                  |                            |                           |                      | 5,000             |
| Access Project - Building work       |                    | 5,000            |                            |                           | 5,000                | 81,172            |
| <b>Total</b>                         | <b>36,849</b>      | <b>7,040</b>     | <b>-</b>                   | <b>-</b>                  | <b>43,889</b>        | <b>116,460</b>    |

4 Payments relating directly to charitable activities

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

|  | Unrestricted fund 1 - enter name of fund below<br><b>General</b> | Unrestricted fund 2 - enter name of fund below<br><b>Guild</b> | Unrestricted fund 3 - enter name of fund below<br><b>Fabric</b> | Unrestricted fund 4 - enter name of fund below<br><b>Access Project</b> | <b>Total unrestricted funds</b> | <b>Total unrestricted funds last period</b> |
|--|--|--|---|---|---------------------------------|---|
| <b>Receipts</b>  |  |  |   |   |                                 |   |
| Donations  | 29,835   | 506  |   |   | 30,341                          | 31,801                                      |
| Legacies   |  |  |   |   | -                               | -   |
| Grants   | 259  |  |   |   | 259                             | 158   |
| Receipts from fundraising activities                       | 530  |  |   |   | 530                             |   |
| Gross trading receipts                                     |  |  |   |   | -                               | -   |
| Income from investments other than buildings               | 1,428  |  |   |   | 1,428                           | 1,340                                       |
| Rents from land & buildings                                |  |  |   |   | -                               | -   |
| Gross receipts from other charitable activities            | 290  |  |   |   | 290                             | -   |
| <b>Sub total</b>   | <b>32,342</b>  | <b>506</b>   | <b>-</b>  | <b>-</b>  | <b>32,848</b>                   | <b>33,299</b>                               |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |   |   |                                 |   |
| Proceeds from sale of fixed assets                         |  |  |   |   |                                 |   |
| Proceeds from sale of investments                          |  |  |   |   |                                 |   |
| <b>Sub total</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>  | <b>-</b>                        | <b>-</b>                                    |
| <b>Total receipts</b>                                      | <b>32,342</b>  | <b>506</b>   | <b>-</b>  | <b>-</b>  | <b>32,848</b>                   | <b>33,299</b>                               |
| <b>Payments</b>  |  |  |   |   |                                 |   |
| Expenses for fundraising activities                        | 106  |  |   |   | 106                             | 149   |
| Gross trading payments                                     |  |  |   |   | -                               | -   |
| Investment management costs                                |  |  |   |   | -                               | -   |
| Payments relating directly to charitable activities        | 36,487   | 362  |   |   | 36,849                          | 33,259                                      |
| Grants and donations                                       | 308  |  |   |   | 308                             |   |
| Governance costs:  |  |  |   |   | -                               | -   |
| Audit / independent examination                            |  |  |   |   | -                               | -   |
| Preparation of annual accounts                             |  |  |   |   | -                               | -   |
| Legal costs  |  |  |   |   | -                               | -   |
| <b>Sub total</b>   | <b>36,901</b>  | <b>362</b>   | <b>-</b>  | <b>-</b>  | <b>37,263</b>                   | <b>33,408</b>                               |
| <b>Payments relating to asset and investment movements</b> |  |  |   |   |                                 |   |
| Purchases of fixed assets                                  |  |  |   |   | -                               | -   |
| Purchase of investments                                    |  |  |   |   | -                               | -   |
| <b>Sub total</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>  | <b>-</b>                        | <b>-</b>                                    |
| <b>Total payments</b>                                      | <b>36,901</b>  | <b>362</b>   | <b>-</b>  | <b>-</b>  | <b>37,263</b>                   | <b>33,408</b>                               |
| <b>Net receipts / (payments)</b>                           | <b>(4,559)</b>   | <b>144</b>   | <b>-</b>  | <b>-</b>  | <b>(4,415)</b>                  | <b>(109)</b>                                |
| <b>Transfers to / (from) funds</b>                         | <b>79</b>  | <b>(79)</b>  | <b>-</b>  | <b>-</b>  | <b>-</b>                        | <b>-</b>                                    |
| <b>Surplus / (deficit) for year</b>                        | <b>(4,480)</b>   | <b>65</b>  | <b>-</b>  | <b>-</b>  | <b>(4,415)</b>                  | <b>(109)</b>                                |

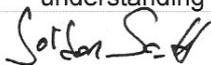
**Nature and purpose of funds**

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



# OSCR

Office of the Scottish Charity Regulator

|   |   | <b>Independent examiner's report on the accounts</b>  |      |    |                 |           |   | v2 |
|---|---|---|------|----|-----------------|-----------|---|----|
| <b>Report to the trustees/members of</b>                        | Charity name  | Dyke and Edinkillie Parish Church<br>(previously Dyke Parish Church of Scotland - until 31 December 2017) |      |    |                 |           |   |    |
| <b>Registered charity number</b>                                |   | SC000585  |      |    |                 |           |   |    |
| <b>On the accounts of the charity for the period</b>            | Period start date   |   |      |    | Period end date |           |   |    |
|   | Day   | Month   | Year | to | Day             | Month     | Year  |    |
|   | 1   | 1   | 2022 |    | 31              | 12        | 2022  |    |
| <b>Set out on pages</b>   | 5 to 10   |   |      |    |                 |           | (remember to include the page numbers of additional sheets) |    |
| <b>Respective responsibilities of trustees and examiner</b>     | <p>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.</p>   |   |      |    |                 |           |   |    |
| <b>Basis of independent examiner's statement</b>                | <p>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.</p>  |   |      |    |                 |           |   |    |
| <b>Independent examiner's statement</b>                         | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |   |      |    |                 |           |   |    |
| <b>Signed:</b>  |    |   |      |    | <b>Date:</b>    | 16-3-2023 |   |    |
| <b>Name:</b>  | Gordon Scott  |   |      |    |                 |           |   |    |
| <b>Relevant professional qualification(s) or body (if any):</b> | Chartered Accountant (ICAS)   |   |      |    |                 |           |   |    |
| <b>Address:</b>   | 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.