

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

Congregational Accounts
2023

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			
Day	Month	Year		Day	Month	Year	
From 01	01	2023	To	31	12	2023	

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 Crossman
5010	Lilacgrove
	Dyke
	Forres IV36 2TF

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		Inverness Presbytery
2 Jane Foster	Session Clerk		Kirk Session
3 Ann Crossman	Treasurer		"
4 Elizabeth MacArthur	Gift Aid Convener		"
5 Rosemary Ferguson			"
6 Thomas Foster			"
7 Sheena Fraser			"
8 Vivienne Fraser			"
9 Margaret McKillop			"
10 Alison Rodgers			"
11 Sheena Tulloch			"
12			
13			
14			
15			
16			
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22			
23			
24			

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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	Dates acted if not for whole year

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 are held quarterly. Additional services: Maundy Thursday, Good Friday, and Christingle. Christmas Eve services in both churches. Monthly Messy Church for families. The Guild, Messy Church and Junior Church take part in some services. Members of the congregation read the lesson. We continue to record CDs of services for the housebound and those unable to access social media.

Groups: - ACORN Group; Prayer Group; Messy Church; Social Committee; Guild; Pastoral Team; Flower Team; Safeguarding Panel; Junior Church Team; Singing Group and Men's Group. Throughout the year we hold social/fundraising events in the community. e.g. Weekly 'DROP IN' (Dyke Church). Monthly 'Bite & Blether' (Dyke) and Monthly 'Community Cake & Cuppa' (Edinkillie) both run jointly with the Village Hall Committees. Yearly fundraising event with the Dyke Landward Community Council and Dyke Village Hall to raise funds for the upkeep of the 3 defibrillators in the area.

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Achievements and performance

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

Sunday morning live streamed from the church. Recordings of services uploaded onto our website and Facebook page. Church groups met in person. Kirk Session meetings held in person. Elders kept in regular contact with members via telephone and home visits. Weekly Bible studies led by members of the congregation. Local primary school held end of term services in the church. Finance team monitored financial matters and advised the Kirk Session. Kirk Session oversaw the maintenance of our buildings. An elder represented the charge on the Inverness Presbytery serving on the Congregational Mission Committee.

Charities supported: Church members helped provide and serve afternoon teas at Forres St Leonard's Church as part of the Forres area churches Christian Aid Week. We held a fundraising concert in conjunction with the RAF Band raising funds for the RAF Benevolent Fund and Moray Food Plus. We also supported Moray Food Plus from our Harvest Service with both cash and food donations. Lent collection for Church of Scotland Syria appeal, carol sining collection for Erskine, Christingle service collection for the Children's Society and our Christmas Eve retiring offerings went to Crisis and Wateraid. The Guild held a soup lunch raising funds for the Starchild and Pioneers Guild projects.

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 £15040 including designated Guild funds, together with £1992 restricted funds.

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Independent Examiner

Mr Gordon Scott Bacc CA
34 Ferryhill
Forres
IV36 2GV

Bankers


Bank of Scotland
73 High Street
Nairn
IV12 4BS

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	19/3/24	

Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	01	2023		31	12

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	32,015	720			32,735	31,996
Legacies		-			-	
Grants	-	1,580			1,580	587
Receipts from fundraising activities	2,195				2,195	530
Gross trading receipts					-	
Income from investments other than land and buildings	1,769				1,769	1,428
Rents from land & buildings					-	
Gross receipts from other charitable activities	550	3,131			3,681	3,099
					-	
A1 Sub total	36,529	5,431	-	-	41,960	37,640
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	225				225	-
Proceeds from sale of investments					-	
A2 Sub total	225	-	-	-	225	-
Total receipts	36,754	5,431	-	-	42,185	37,640
A3 Payments						
Expenses for fundraising activities	66	50			116	156
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	25,465	12,038			37,503	43,889
Grants and donations		1,774			1,774	1,077
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Church of Scotland Loan					-	
					-	
A3 Sub total	25,531	13,862	-	-	39,393	45,122
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,531	13,862	-	-	39,393	45,122
Net receipts / (payments)	11,223	(8,431)	-	-	2,792	(7,482)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	11,223	(8,431)	-	-	2,792	(7,482)

SC00585

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

Date of approval

19/3/24
19.3.24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

General Account is the unrestricted account used for ordinary income and expenditure. The consolidated Fabric fund is a Revenue and an investment account held by the General Trustees of the Church of Scotland in Edinburgh. Shares may be sold for major repair work to buildings or any major expenditure on property. The revenue from dividends is held in the Revenue Account and can be used for insurance, electricity or repairs to fabric. Interest is also added to this account quarterly. Guild fund- for work of Church Guild. Access Project fund - for development of improved disabled access into and throughout the church building.

Guild fund for work of Guild

C2 Grants & Donations

Type of activity or project supported	Individual / institution	Number of grants made	£
C of S Syria Appeal	institution	1	107
Moray Food Plus	institution	2	972
RAF Benevolent Fund	institution	1	300
Erskine	institution	1	101
Children's Society	institution	1	68
Wateraid	institution	1	176
Crisis	institution	1	50
Total			1,774

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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Authority under which paid

£

C3b Trustee remuneration - details

Ann Crossman for cleaning Dyke Church	780

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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Number of trustees

£

C4b Trustee expenses - details

Minister's Travel Expenses	1	2,226
Manse Council Tax	1	2,164
Minister's Telephone Expenses	1	357

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employer's contributions for National insurance, pension and housing and loan fund. Minister's 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 £30,135 and the maximum stipend in the 5th and subsequent years of service was £37,032.

The Church of Scotland Trustees, held Investments for on Fabric Expenditure, in Trust with a cost of £62,462.80, and Market Value at 31 December 2023 of £89183.97, together with funds for on Fabric Expenditure, in Trust at 31 December 2023 of £1116.08

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)	1,285				1,285	2,590
Gift Aid Donations	19,520	720			20,240	20,245
Tax Recovered on Gift Aid Donations	6,036				6,036	5,476
Ordinary Offerings (Open Plate)	2,441				2,441	2,195
					-	
Other Offerings, Donations	2,247				2,247	534
Guild total income	317				317	506
event donations	169				169	450
Total	32,015	720	-	-	32,735	31,996

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
DCMS- VAT reclaimed		1,580	1,580	587
			-	
			-	
			-	
			-	
			-	
			-	
Total	-	1,580	1,580	587

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		1,824			1,824	769
transfer from fabric fund		1,307			1,307	2,040
Hall lets	550				550	290
					-	
					-	
					-	
Total	550	3,131	-	-	3,681	3,099

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 £
Giving to Grow contribution	5,710				5,710	15,401
					-	
Presbytery dues	394				394	334
Minister's phone	357				357	357
minister's travel	2,226				2,226	1,954
					-	
Pulpit supply	380				380	330
Manse Council Tax	2,164				2,164	2,061
Repairs & maintenance (Church)	744				744	1,273
Repairs & maintenance (Manse)	1,473				1,473	5,815
Repairs & maintenance (Sunday school hut)	57				57	-
Heat & light	3,610				3,610	2,593
Insurance	2,566	1,307			3,873	3,517
church cleaners/gardener	780				780	985
Organist	3,060				3,060	2,732
Church service expenses	1,023				1,023	1,032
Organ maintenance & music	43				43	33
Outreach/Sunday school/Messy Church	155				155	63
Printing, stationery and postage	360				360	47
Other expenses	50				50	
Guild exp	313				313	362
Access Project - Building work		10,731			10,731	5,000
Total	25,465	12,038	-	-	37,503	43,889

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	31,698	317			32,015	30,341
Legacies					-	-
Grants					-	259
Receipts from fundraising activities	2,195				2,195	530
Gross trading receipts					-	-
Income from investments other than buildings	1,769				1,769	1,428
Rents from land & buildings	#				-	-
Gross receipts from other charitable activities	550				550	290
Sub total	36,212	317	-	-	36,529	32,848

Receipts from asset & investment sales

Proceeds from sale of fixed assets	225				225	
Proceeds from sale of investments						
Sub total	225	-	-	-	225	-
Total receipts	36,437	317	-	-	36,754	32,848

Payments

Expenses for fundraising activities	66				66	106
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	25,152	313			25,465	36,849
Grants and donations					-	308
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	25,218	313	-	-	25,531	37,263

Payments relating to asset and investment movements

Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-

Total payments	25,218	313	-	-	25,531	37,263
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Net receipts / (payments)	11,219	4	-	-	11,223	(4,415)
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Transfers to / (from) funds	79	(79)	-	-	-	-
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Surplus / (deficit) for year	11,298	(75)	-	-	11,223	(4,415)
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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 (Guild offerings)
 Access Project Fund - to finance improved access into and throughout church building

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	720				720	1,655
Legacies					-	
Grants	1,580				1,580	328
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		1,824	1,307		3,131	2,809
Sub total	2,300	1,824	1,307	-	5,431	4,792
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,300	1,824	1,307	-	5,431	4,792
Payments						
Expenses for fundraising activities		50			50	50
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,731		1,307		12,038	7,040
Grants and donations		1,774			1,774	769
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Church of Scotland Loan					-	
Sub total	10,731	1,824	1,307	-	13,862	7,859
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	10,731	1,824	1,307	-	13,862	7,859
Net receipts / (payments)	(8,431)	-	-	-	(8,431)	(3,067)
Transfers to / (from) funds						
Surplus / (deficit) for year	(8,431)	-	-	-	(8,431)	(3,067)

Nature and purpose of funds

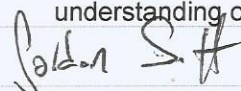
Access Project Fund - to finance improved access into and throughout church building.

Special Collections for third parties

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
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		Day	Month	Year	
	1	1	2023	to	31	12	2023	
Set out on pages	5 to 10						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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>							
Basis of independent examiner's statement	<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>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p>							
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. *</p>							
Signed:					Date:	26/03/2024		
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