



The Church of Scotland
Presbytery of Edinburgh and West Lothian



Edinburgh: Dalmeny and Queensferry
Parish Church of Scotland

Accrual Accounts
2025

Congregation No: 010123



Edinburgh: Dalmeny and Queensferry Parish Church of Scotland
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Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees *for the year ended 31 December 2025*

The trustees present the annual report and accounts for Edinburgh: Dalmeny and Queensferry Parish Church of Scotland for the year ended 31 December 2025.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Deed of Constitution (Unitary Form.)

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity 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.

Organisational Structure

Dalmeny and Queensferry Parish Church was formed by the Union of the previously linked Queensferry Parish Church and Dalmeny Kirk on 1 September 2023. The Kirk Session of Dalmeny and Queensferry Parish Church is chaired by the Minister, Rev Jack Macdonald, and meets for regular business up to eight times in a year.

Our work is carried out through ten different Teams: the Worship, Families and Young People, Pastoral, Social Justice, Sanctuary, Fellowship and Hospitality, and Discipleship Ministry Teams, and the Administration and Communication, Finance and Property, Premises and Environmental (PPE) Support Teams.

Objectives and Activities

Purpose

The purposes of Dalmeny and 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 are increasingly recognised as 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.

Staffing

We are led by our Minister, Rev Jack Macdonald, and Aileen McFarlane continues in her ministry as the Pastoral Community Worker. We have a café manager, Lindsey D’Onofrio, who operates a weekly café at both the Queensferry and Dalmeny sites. We also employ a Church Secretary, Charlotte Davies, who supports the day to day running of the church.

Overview

There are normally two services each Sunday morning, one in Queensferry and one in Dalmeny with an occasional joint service. These services are live streamed. Our Sunday children’s programme operates in conjunction with services at the church in Queensferry.

Our “Fresh Expression” of church called Sanctuary continues to meet every Sunday afternoon.

In addition there is a midweek service on Wednesday mornings in Queensferry.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees *for the year ended 31 December 2025*

Achievements and Performance

Worship

Dalmeny and Queensferry Parish Church is a centre for Christian worship in the local communities of Dalmeny and Queensferry.

The number of worshippers attending the Sunday morning services has slightly increased during the year, around 90 in Queensferry and 35 in Dalmeny. Encouragingly, there continues to be a rise in the number of families and young children regularly attending. The weekly Wednesday morning service is providing a link with our Connections Cafe to encourage people who do not otherwise join us for worship.

Leaflets detailing the many services being held over the Christmas periods were distributed to every house in the parish. All the services were well attended.

“Sanctuary”, our Fresh Expression initiative, meets every Sunday afternoon mainly in Dalmeny Hall but sometimes outdoors. The leadership is shared by a small group of elders. The Life Group continues to meet weekly. Once again, the members of Sanctuary were invited to lead the “Ferry Fair” service in Queensferry in August. An outdoor carol singing event was held at Christmas and a ceilidh at Hogmanay, both events were very successful.

Discipleship

During the year, a fourth home group was formed to meet increasing demand and to offer another time of day. An Alpha Course, in conjunction with other local churches, was very well attended with the largest number since the pandemic.

“Thy Kingdom Come 24/7 Prayer 2025” was observed jointly with Kirkliston Parish Church. The Ascension Day and Pentecost events were successful with good levels of attendance.

The Prayer Circle continued to pray confidentially for people in the church and in the community who were in need of prayerful support.

Leaflets, prepared in conjunction with the other local churches, detailing the church services in Dalmeny and Queensferry continue to be delivered to the residents in the new housing developments in the area and, if known, to new residents moving into other properties in the area.

Families and Young People

In Queensferry, a number of additional children and several new leaders are attending “Kids’ Crew”, for primary aged children during part of the Sunday morning service. In Dalmeny we offer a monthly “Ark Adventures” Sunday school for the children in attendance, there. The Sanctuary Kids’ programme follows the same topics as the adult programme, and they have been running a Youth Alpha course with approximately 7 teenagers in attendance. In conjunction with other local churches Queensferry participates in Messy Church.

A wide variety of other initiatives were successfully undertaken in both Dalmeny and Queensferry throughout the year including Art Shack events and two Christingle services, due to the great demand. The Holiday Club and a Bible-based Lego Club, held on two occasions, each attracted around 50 children.

The Girls’ Brigade and the Boys’ Brigade continue to attract members some of whom have no other affiliation with the church.

We continue to strengthen our presence in two of the local non-denominational schools where our minister is, on occasion, invited to lead assemblies and both he and our Pastoral Community Worker play an important part in the pastoral life of the school. In addition, volunteers work with SU Scotland in one of the primary schools.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees *for the year ended 31 December 2025*

Pastoral

Our Pastoral Community Worker, Aileen McFarlane, co-ordinates the work of the Pastoral Team under the direction of Rev Macdonald. Regular pastoral support is provided to those in need by the Parish Assistants and is welcomed greatly by all those who receive it. Aileen McFarlane has established and is strengthening links with the various community groups within our own and neighbouring parishes in order to expand our support across the community.

The annual Breathe & Remembrance Service was held in the church. All those participating derived great comfort from the service and the fellowship and hospitality provided after the service.

A bereavement course, Stepping Stones, was held once again and is open to all in the community who have suffered a bereavement.- We are re-looking at the moment at the support that we offer to those in our community who are suffering from Bereavement.

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.

Social Justice

The long-established Dalmeny Kirk Café, providing a hub for the local community, and the community cafe in Queensferry church continue to provide a place of contact for people who might feel socially isolated or lonely, as well as welcoming visitors and linking with local community groups. This also provides a warm space during the winter months.

The Community Fridge, using resources from FairShare to provide food and ingredients free of charge for local residents who require them, continues to be a great asset to the community.

These initiatives have been supported by grants which have allowed a significant expansion of events aimed to improve skills in key areas and experiences for older people and families in the community.

In May 2025, we were proud to receive the Eco-congregation Scotland Gold Award in recognition of our commitment to environmental stewardship and our active role in fostering community sustainability.

Support teams

A major programme to replace the roofs of the Church and part of the church centre at Queensferry has been initiated. On-going refurbishment and repairs in line with the maintenance plan have been carried out during the year, many by volunteer working parties. The congregation continues to benefit from participation in the HeatHack energy saving programme.

The website is constantly updated and social media posts attract the wider community to various events. In addition a weekly newsletter is emailed to members with additional printed copies distributed. All the halls are well used by a wide variety of groups, both internal and external, some as regular lets and others for one-off events.

The Guild

During the year, the Guild arranged and enjoyed a varied and interesting programme of talks. The number of members attending remains high.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees *for the year ended 31 December 2025*

Summary of future plans

Dalmeny and Queensferry Parish Church benefited greatly from the willingness of members and others to give of their time, talents and money.

The appointment of Rev Jack Macdonald as our new Parish minister has encouraged our congregation to meet the challenges and opportunities presented to our ministry, particularly with the significant population growth in the parish.

The Kirk Session remains confident that, with support, the congregation will continue to work together to see the vision of Dalmeny and Queensferry Parish Church being increasingly recognised as 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.

Statement on risk

The Trustees have considered and are aware of the major risks to which the charity is exposed and where possible has put in place systems to manage them. The major risks are financial risk, property risk and volunteer risk.

The properties within which the church operates are vested in the General Trustees of the Church of Scotland. The trustees are responsible for the maintenance and upkeep of the properties. The properties range from Dalmeny Kirk which is a Norman Church built in the 12th Century through to the Dalmeny Halls complex substantially refurbished in recent years. This risk is managed by regular inspection and maintenance being carried out.

Following the decision in 2023 to dispose of the Manse and replace it by a new build modern home, the previous Manse was sold in June 2024 and the new Manse was purchased in July 2024.

The financial risks lie primarily in the fact that a substantial part of our income comes from donations and a significant quantity of those donations in terms of quantum come from a relatively small portion of the congregations. Dependence on the goodwill of individuals is a risk that is difficult to mitigate. The awareness of the Trustees allows the position to be monitored.

Many church activities depend on volunteers. The Kirk Session is aware that volunteers are a scarce and valuable resource and is constantly on the lookout for new volunteers.

Financial Review

Results for the year

The financial statements for the year are set out in pages 8 to 18. The Statement of Financial Activities on page 8 reflects a decrease in funds of £36,475 (2024: increase of £25,503). The Church held total reserves at 31 December 2025 amounting to £308,413 (2024: £344,888) which was made up of an unrestricted general fund amounting to £229,013 (2024: £246,597), unrestricted designated funds amounting to £44,952 (2024: £55,955), and restricted funds amounting to £34,448 (2024: £42,336).

Principal Funding Sources

Dalmeny and 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. Donations and Legacies amounted to £146,634 (2024: £176,967). Within Donations and Legacies, tax recovered under Gift Aid totalled £21,591 (2024: £18,214). Contributions from organisations for use of our premises decreased this year to £44,612 (2024: £53,666).

Expenditure

Expenditure decreased to £264,664 (2024: £327,883) in the year under review. Our congregation's contribution to the Giving To Grow of the Church of Scotland was up significantly to £90,047 (2024: £64,701).

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 £5,000 and have been fully costed in the year of purchase.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Reserves Policy

It is the Trustees' policy to hold reserves for of at least 9 months of day to day expenditure. In addition reserves are held to mitigate the risks posed by unexpected significant property expenditure. The union of the congregations has led to a temporary situation of us being in possession of larger reserves than usual. This was added to by the uncertainty of the financial implications of the replacement of the church Manse which may have led to significant one off costs.

Our unrestricted cash reserves not including investments are broken down as follows:

	2025	2024
General fund	£168,429	£190,384
Fabric fund	£33,322	£34,222
Queen Margaret fund	£9,444	£8,389
Junior Church fund	£105	£1,000
Dalmeny Bells fund	£576	£0
Lottery Grant – Community fund	£1,500	£12,344
North Merchiston Mission fund	£5	£0
Total	<u>£213,381</u>	<u>£246,339</u>

This reserve represents the value of approximately ten months' expenditure.

Reference and Administrative Information

Charity Name:	Edinburgh: Dalmeny and Queensferry Parish Church of Scotland
Charity Registration Number:	SC002329
Congregation Reference No:	010123
Contact Address:	Parish Church Office, The Loan, South Queensferry, West Lothian, EH30 9NS

Trustees

Mrs Jane Anderson (up to 6th May 2025), Mr Colin Auld, Mr Ernest Beattie, Dr Keith Bowden, Mrs Jane Bowden, Mr Laurie Brown, Mrs Sandra Buttrick, Mrs Betsy Clarke, Mr Martin Corbett, Dr Stephen Drake, Mrs Norma Falconer, Mr John Ferguson, Mrs Jan Ferguson, Mrs Jane Harkin, Mrs Aileen Harrower, Dr Frances Ibbetson, Mrs Carol Kelly, Mr Rob Kernohan, Mr Ian Laing, Mrs Liz Laing, Mrs Catherine Lambe, Mr Herbie Lambe, Miss Sheena Leslie, Rev Jack Macdonald, Mrs Lesley MacKenzie, Mrs Carol McDivitt, Mrs Pamela McLauchlan, Mrs Jeanette McIvor, Mrs Nara Nisbet, Mr Paul Nisbet, Mr Ken Pitt, Mr Graham Quinney, Mrs Janet Readle, Mrs Melanie Ross, Mr David Rutherford, Mr Eddie Saunders, Mrs Rebecca Saunders, Mrs Mary Smith, Mrs Laura Stewart, Mr Huw Thomas and Mrs Janet Thomas.

Principal Office-bearers

Minister:	Rev. Jack Macdonald
Session Clerk:	Mrs Nara Nisbet
Treasurer:	Mr Rob Kernohan

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Independent Examiner Jonathan N Innes FCCA
Innes & Partners Limited
Chartered Certified Accountants
18 Shairps Business Park
Houston Road
Livingston
EH54 5FD

Bankers Clydesdale Bank,
83 George Street,
Edinburgh
EH2 3ES

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 30th April 2026 and signed on their behalf by:

Signed by:

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Mrs Nara Nisbet
Session Clerk

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 8 to 18.

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 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 in 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 (as amended) and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Jonathan N Innes FCCA

Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 30th April 2026

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Statement of Financial Activities for the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income and endowments from:							
Donations and legacies	3	142,246	4,388	146,634	173,497	3,470	176,967
Charitable activities	4	52,281	-	52,281	59,299	-	59,299
Other	5	9,749	5,700	15,449	66,019	35,170	101,189
Investments	6	8,515	601	9,116	10,362	632	10,994
Total income and endowments		212,791	10,689	223,480	309,177	39,272	348,449
Expenditure on:							
Raising Funds	7	9,161	169	9,330	9,915	189	10,104
Charitable activities	7	236,618	18,716	255,334	262,517	55,262	317,779
Total expenditure		245,779	18,885	264,664	272,432	55,451	327,883
Gains/(losses) on investment assets	10	4,401	308	4,709	4,844	93	4,937
Net income / (expenditure)		(28,587)	(7,888)	(36,475)	41,589	(16,086)	25,503
Transfers between funds	15	-	-	-	801	(801)	-
Net movement in funds		(28,587)	(7,888)	(36,475)	42,390	(16,887)	25,503
Reconciliation of funds							
Total funds brought forward		302,552	42,336	344,888	260,162	59,223	319,385
Total funds carried forward	15	273,965	34,448	308,413	302,552	42,336	344,888

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 10 to 18 form part of these accounts

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Statement of Financial Position *as at 31 December 2025*

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets					
Investments	10	60,584	10,616	71,200	66,491
Total fixed assets		60,584	10,616	71,200	66,491
Current assets					
Debtors	11	8,631	-	8,631	44,747
Cash at bank and in hand		216,311	24,492	240,803	240,488
Total current assets		224,942	24,492	249,434	285,235
Liabilities					
Creditors falling due within one year	12	11,561	660	12,221	6,838
Net current assets		213,381	23,832	237,213	278,397
Total assets less current liabilities		273,965	34,448	308,413	344,888
Net assets		273,965	34,448	308,413	344,888
The funds of the Charity					
Unrestricted funds		273,965	-	273,965	302,552
Restricted income funds		-	34,448	34,448	42,336
Total Charity funds	15	273,965	34,448	308,413	344,888

The notes on pages 10 to 18 form part of these accounts

The accounts were approved by the trustees on 30th April 2026 and signed on their behalf by:

Signed by:

Nara Nisbet

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Signed by:

Rob Kernohan

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Mrs Nara Nisbet - Session Clerk

Mr Rob Kernohan - Treasurer

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting Policies

Basis of Preparation and Assessment of Going Concern

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland is a registered charity in Scotland. The principal address is given in the charity information on 1 of these financial statements. The nature of the charity's operations and principal activities are in the Trustee's report on pages 1 – 6.

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Funds Structure

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. For donations this is normally the date of receipt.

If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in Note 13.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

Government Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Debtors and Creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Fixed Asset Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

2. Trustee Remuneration and Related Party Transactions

During the year, the Church contributed a total of £1,547 (2024: £1,404) towards the expenses and travelling costs of the Minister. A further £3,046 (2024: £2,288) was paid for the manse council tax. Mr Steven Drake and Mrs Pamela McLaughlin, Trustees, received £150 (2024: £25, £nil). 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.

A number of Trustees would have been entitled to claim remuneration for acting as Church Officer, Organist or Technical Operator at special services including weddings and funerals. These individuals chose not to make such claims preferring to regard their duties as part of their service to the church. The amount involved would have been less than £500 (2024 - £500).

During the year a total of £28,377 (2024: £28,495) was donated to the congregation by the Trustees.

Related party payments

During the year Wendy Drake wife of Trustee Dr Stephen Drake received £nil (2024: £100) for pulpit supply.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

3. Income from donations and legacies

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Donations	107,953	4,388	112,341	101,246	3,470	104,716
FWO envelopes	4,820	-	4,820	4,946	-	4,946
Open plate	7,882	-	7,882	7,008	-	7,008
Tax recovered on gift aid	21,591	-	21,591	18,214	-	18,214
Legacies	-	-	-	42,083	-	42,083
	142,246	4,388	146,634	173,497	3,470	176,967

4. Income from charitable activities

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Weddings and Funerals	6,270	-	6,270	4,430	-	4,430
Life and Work Income	148	-	148	403	-	403
Use of Premises (Community)	44,312	-	44,312	53,666	-	53,666
Tea and Coffee	1,551	-	1,551	800	-	800
	52,281	-	52,281	59,299	-	59,299

5. Other

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Grants	6,355	5,700	12,055	24,780	35,170	59,950
Other income	3,394	-	3,394	6,093	-	6,093
Income from General Trustees	-	-	-	35,146	-	35,146
	9,749	5,700	15,449	66,019	35,170	101,189

Included in grants is government grant income received from The Listed Places of Worship Scheme totalling £576 (2024: £nil) and Edinburgh City Council Almond Community Grants totalling £1,200 (2024: £nil).

6. Income from investments

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Deposit interest	7,326	42	7,368	9,246	-	9,246
Dividends received	1,189	559	1,748	1,116	632	1,748
	8,515	601	9,116	10,362	632	10,994

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

7. Analysis of expenditure on charitable activities

			2025			2024
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Raising Funds						
Offering Envelopes	199	-	199	226	-	226
Communications	5,856	169	6,025	7,264	189	7,453
Tea and coffee	2,069	-	2,069	1,091	-	1,091
Life and Work	462	-	462	459	-	459
Weddings and funeral costs	575	-	575	875	-	875
	9,161	169	9,330	9,915	189	10,104
Charitable activities						
Giving To Grow Contribution	90,047	-	90,047	64,701	-	64,701
Presbytery Dues	2,360	-	2,360	1,906	-	1,906
Ministers' travel and other expenses	1,547	-	1,547	2,290	-	2,290
Pulpit supply	-	-	-	200	-	200
Locum costs	-	-	-	18,879	-	18,879
Employee costs	46,049	8,245	54,294	25,665	30,662	56,327
Hall cleaning contractors	9,231	-	9,231	9,323	-	9,323
Organists' honoraria	2,358	-	2,358	2,643	-	2,643
Fabric Repairs & Maintenance	23,460	-	23,460	71,785	14,325	86,110
Insurance	8,088	-	8,088	5,113	-	5,113
Water rates	2,253	-	2,253	-	-	-
Heat and light	17,543	2,128	19,671	24,057	2,112	26,169
Manse council tax	3,046	-	3,046	2,288	-	2,288
Cleaning materials and grounds	4,738	-	4,738	9,431	-	9,431
Worship	1,832	288	2,120	1,967	55	2,022
Children and young people	1,677	1,704	3,381	17	3,269	3,286
Community	12,102	5,106	17,208	7,452	3,506	10,958
Discipleship	331	25	356	430	129	559
Administration	4,740	-	4,740	5,927	40	5,967
Pastoral	559	926	1,485	624	644	1,268
QPC roof project	657	-	657	-	-	-
Miscellaneous expenditure	1,900	294	2,194	5,839	520	6,359
Independent Examination	2,100	-	2,100	1,980	-	1,980
Total	236,618	18,716	255,334	262,517	55,262	317,779
	245,779	18,885	264,664	272,432	55,451	327,883

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

8. Governance costs

			2025			2024
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Independent examiners fee	2,100	-	2,100	1,980	-	1,980
	2,100	-	2,100	1,980	-	1,980

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

9. Analysis of staff costs

	2025	2024
	Total	Total
	£	£
Wages and salaries	53,438	55,640
Employer's Pension contributions	856	687
	54,294	56,327

The average number of employees during the year was 4 (2024: 5).

No employee had employee benefits in excess of £60,000 (2024: nil).

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 £32,433 and the maximum stipend in the fifth and subsequent years of service £39,856.

10. Investments

	2025	2024
	Total	Total
	£	£
Market value as at 1 January 2025	66,491	61,554
Unrealised gain/(loss) on investments	4,709	4,937
Market value as at 31 December 2025	71,200	66,491
Cost of investments held	50,264	50,264

The following investments are held:

Church of Scotland Investors Trust - Growth Fund

Church of Scotland Investors Trust - Income Fund

11. Debtors

	Unrestricted funds	Restricted funds	2025 Total funds	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£	£	£	£
Gift Aid debtor	7,601	-	7,601	7,351	-	7,351
Other debtors and prepayments	1,030	-	1,030	37,396	-	37,396
	8,631	-	8,631	44,747	-	44,747

12. Creditors falling due within one year

	Unrestricted funds	Restricted funds	2025 Total funds	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£	£	£	£
Accruals and deferred income	2,100	-	2,100	1,980	-	1,980
Taxation and Social Security	3,019	-	3,019	189	295	484
Other Creditors	6,442	660	7,102	4,374	-	4,374
	11,561	660	12,221	6,543	295	6,838

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

13. Volunteers

In common with all congregations in the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

14. Analysis of Net Assets Among Funds

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Investments	60,584	10,616	71,200
Current Assets	224,942	24,492	249,434
Current Liabilities	(11,561)	(660)	(12,221)
Net Assets as at 31 December 2025	273,965	34,448	308,413

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Investments	56,183	10,308	66,491
Current Assets	252,912	32,323	285,235
Current Liabilities	(6,543)	(295)	(6,838)
Net Assets as at 31 December 2024	302,552	42,336	344,888

15. Movement in funds

	As at 01.01.25	Income	Expenditure	Transfers	Unrealised Gains	As at 31.12.25
	£	£	£	£	£	£
Restricted funds						
Fresh Expressions - Sanctuary fund	3,623	3,230	(1,700)	-	-	5,153
Stepping Out fund	2,162	42	-	-	-	2,204
Parish Bequest fund	202	559	(750)	-	-	11
Joint Churches' Projects fund	2,615	600	(970)	-	-	2,245
Hubbub 2 fund	6,021	-	(6,020)	-	-	1
Junior Church (Restricted) fund	597	-	-	-	-	597
Tor Foundation Grant fund	14,480	-	(8,219)	-	-	6,261
Community Council Chest fund	-	1,700	-	-	-	1,700
COSIT Fabric fund	544	-	-	-	-	544
Dalmeny Cycle - Edinburgh Communities fund	-	1,000	-	-	-	1,000
Dorcas fund	-	558	(384)	-	-	174
Hubbub 3 - Re Community Work fund	-	3,000	-	-	-	3,000
Rosebery fund	708	-	-	-	-	708
Tor Foundation Grant - Dalmeny Café fund	436	-	(202)	-	-	234
Winter Warmth Dalmeny fund	640	-	(640)	-	-	-
Investment fund	10,308	-	-	-	308	10,616
	42,336	10,689	(18,885)	-	308	34,448
Unrestricted funds						
General	246,597	207,505	(229,490)	-	4,401	229,013
<i>Designated funds</i>						
Fabric fund	34,222	-	(900)	-	-	33,322
Queen Margaret fund	8,389	1,055	-	-	-	9,444
Junior Church (Designated) fund	1,000	5	(900)	-	-	105
Dalmeny Bells fund	-	576	-	-	-	576
Lottery Grant - Community fund	12,344	-	(10,844)	-	-	1,500
North Merchiston Mission fund	-	3,650	(3,645)	-	-	5
	302,552	212,791	(245,779)	-	4,401	273,965
Total funds	344,888	223,480	(264,664)	-	4,709	308,413

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

15. Movement in funds (cont'd)

	Balance as at 01.01.24 £	Income £	Expenditure £	Transfers £	Unrealised Gains £	Balance as at 31.12.24 £
Restricted funds						
Fresh Expressions - Sanctuary fund	1,670	2,935	(982)	-	-	3,623
Stepping Out fund	2,162	-	-	-	-	2,162
Parish Bequest fund	70	632	(500)	-	-	202
Joint Churches' Projects fund	2,115	500	-	-	-	2,615
Hubbub 2 fund	-	9,000	(2,979)	-	-	6,021
Junior Church (Restricted) fund	3,000	-	(2,403)	-	-	597
Tor Foundation Grant fund	4,648	25,170	(15,338)	-	-	14,480
Benefact Trust fund	2,500	-	-	(2,500)	-	-
COSIT Fabric fund	544	-	-	-	-	544
Cycling Scotland Grant fund	12,866	-	(14,325)	1,459	-	-
Dorcas fund	109	35	(384)	240	-	-
Hubbub Fridge Freezer fund	2,285	1,000	(3,285)	-	-	-
Rosebery fund	708	-	-	-	-	708
Tor Foundation Grant - Dalmeny Café	15,691	-	(15,255)	-	-	436
Winter Warmth Dalmeny fund	640	-	-	-	-	640
Investment fund	10,215	-	-	-	93	10,308
	59,223	39,272	(55,451)	(801)	93	42,336
Unrestricted funds						
General	217,606	284,622	(261,170)	695	4,844	246,597
<i>Designated funds</i>						
Fabric fund	34,222	-	-	-	-	34,222
Queen Margaret fund	7,334	1,055	-	-	-	8,389
Junior Church (Designated) fund	1,000	-	-	-	-	1,000
Dalmeny Bells fund	-	3,500	(4,517)	1,017	-	-
Lottery Grant - Community fund	-	20,000	(6,745)	(911)	-	12,344
	260,162	309,177	(272,432)	801	4,844	302,552
Total funds	319,385	348,449	(327,883)	-	4,937	344,888

Fund purposes:

Restricted funds:

Fresh Expression - Sanctuary fund is restricted to receipts and payments for the fresh expression of church which was established in 2019.

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.

Joint Churches' Projects fund is restricted for projects in conjunction with other local churches, including Alpha and Messy Church.

Hubbub 2 fund represents a grant from Hubbub to increase inclusion within our community and to contribute to addressing the need in respect of food poverty and social inclusion..

Restricted Junior Church fund relates to funding received to assist with the employment of a childrens and families worker and general childrens work.

Tor Foundation Grant fund relates to a 3 year grant to cover the cost of employing a pastoral worker to support older people in Queensferry and Dalmeny.

Benefact Trust fund represents a grant received from the Benefact Trust to contribute towards the repointing costs of Dalmeny Kirk.

COSIT Fabric fund represents money held with the Church of Scotland Investment Trust. The funds are to be used to meet fabric costs and expenses beyond the normal day to day maintenance.

Cycling Scotland Grant fund represents a grant received from Cycling Scotland for the purpose of installing enhanced cycle parking within the grounds of Queensferry Parish Church.

Dorcas fund represents funds held to facilitate the education of a girl called Dorcus. This work is carried out through Compassion UK.

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

15. Movement in funds (cont'd)

Fund purposes:

Restricted funds:

Hubbub Fridge Freezer fund represents a grant received from Hubbub's Community Fridge campaign. The funds are to be used towards the cost of storing and preserving surplus food obtained from a range of sources that will be made available to the local communities.

Rosebery fund represents a gift received which is to be used towards the maintenance of the Dalmeny Kirk.

Tor Foundation Grant - Dalmeny Café fund represents grants received from the Tor Foundation for the employment of a café manager to work in the Dalmeny Kirk Café. All employment costs of this position are met from this fund which runs thrice a week to provide food, shelter and warmth to the local community.

Winter Warmth Dalmeny fund represents a grant received as part of the warm spaces initiative run by Edinburgh City Council in the winter of 2022/2023. The money is to be used towards the increased costs of opening up the premises to provide a warm space for anyone in the local community who might be suffering from the ravages of cold in their homes.

Restricted investment fund represents money held with the Church of Scotland Investment Trust.

Dalmeny Cycle fund represents grant funding towards improving the cycle security and storage facilities at Dalmeny Kirk.

Community Council Chest fund represents grant funding towards the work in the community of Queensferry and Dalmeny.

Hubbub 3 fund represents grant funding towards the work in the community such as Ferry Fridge and ongoing outreach work.

North Merchiston Mission fund represents funding from Presbytery of Edinburgh and West Lothian on behalf of the closure of North Merchiston Church. The funding is to be used to fund activities relates to the 5 Marks of Mission.

Unrestricted funds:

Fabric fund is designated as a reserve for planned and unexpected fabric costs.

Queen Margaret fund is designated as a reserve for church developments.

Junior Church fund is money received from a legacy and designated as a reserve for Junior Church activities.

Dalmeny Bells fund represents a gift from an anonymous donor. The gift has been designated to install an electronic "bell ringer" within Dalmeny Kirk.

Lottery Grant - community fund represents a two year grant from the National Lottery received during the year for community wide activities across the Parish of Dalmeny and Queensferry. These activities include the expansion of our café and "food hub" work. The grant will allow us to pay for more hours for our cafe manager amongst other things.

16. Payments made in the year to third party charities arising from specific collections and other fund raising activities.	2025 £	2024 £
Save the Children	694	-
Compassion UK	384	200
Christian Aid	146	-
QCCC	-	200
The Vine Trust	-	200
CHAS	-	68
Cancer Research UK	-	20
	1,224	688

Edinburgh: Dalmeny and Queensferry Parish Church of Scotland

Appendix for the year ended 31 December 2025

Appendix 1

FUNDS HELD WITH CHURCH OF SCOTLAND INVESTORS TRUST

	2025 Total £	2024 Total £
GROWTH AND INCOME FUNDS		
Credit Balances held at 31 December 2025 at cost	50,264	50,264
Market Value of Balances at 31 December 2025	71,200	66,491
DEPOSIT FUND		
Credit Balance at 31 December 2025	104,816	104,080

Appendix 2

Church of Scotland Consolidated Fabric Fund

Balances at 31 December 2025 held for the benefit of Dalmeny and Queensferry Parish Church:

Capital Account:	£284,476
Revenue Account:	£21,314

The General Trustees of the Church of Scotland hold monies for the benefit of congregations in The Consolidated Fabric Fund “ the Fund”. Following the sale of the old Manse at 1 Station Road and the purchase of the new Manse the surplus funds were placed into the Fund for the benefit of the congregation. Subject to the approval of the General Trustees and Presbytery monies can be accessed by the congregation for qualifying expenditures primarily linked to fabric. In each year the General Trustees allocate a portion of the income and gains of the Fund to congregations. These allocations are represented by the amounts held in the “Revenue Account”.