

The Church of Scotland

Edinburgh, Juniper Green Parish Church

REPORT AND ACCOUNTS

2009

Congregation No: 010046

Scottish Charity No: SC 005197 JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report Year ended 31 December 2009

The Trustees present the annual report and accounts for Edinburgh, Juniper Green Parish Church for the year ended 31 December 2009.

Reference and Administrative Information

Charity Name: Edinburgh, Juniper Green Parish Church
Charity Registration Number: SC005197
Congregation Reference No: 010046
Contact Address: The Treasurer
15 Baberton Crescent
Juniper Green
Edinburgh
EH14 5BW

Trustees

Kirk Session Members

Aitken, Ian
Aitken, Moira
Beevers, Clifford
Berry, Karen
Bell, Fiona
Blair, William
Brown, Ann
Buchanan, Douglas
Campbell, Gordon
Christy, John
Dewar, Rev. James
Elliot, Martin
Emslie, Helen
Gilmour, Ian
Godon, Charles
Grieve, Lesley
Grieve, Michael
Gill Hales
Maureen Heathwood
Hunter, Yvonne
Inglis, Andrew
Kinnear, Andrew
Kinnear, Florence
Laing, Allan
Mackay, Joyce
Mackay, Ross
McBean, Christine
McIntosh, Gregor
Paulin, Sandra
Pountain, Eleanor
Sharp, John
Thomson, Irene
Tonner, Nancy
Winney, Robin

Congregational Board Members

(Until June 2009):
Adams, Richie
Anderson, Colin
Bridges, Alan
Brown, Malcolm
Espin, Graham
Gray, Linda
Paisley, Inez
Paulin, Eric
Robertson, Alison
Underwood, John
Walker, James
Walker-Mackay, Diane
Watson, Andrew
Watt, Sandy

Dewhurst, David (on sabbatical as from August 07)

Principal Office-bearers

Minister: Dewar, Rev. James
Session Clerk: Godon, Charles
Church Treasurer: Buchanan, Douglas
Clerk to the Board: Gray, Linda (until June 2009)

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report Year ended 31 December 2009

Independent Examiner

T D Straton T D C A CTA
32 Wardie Road
Edinburgh EH5 3LG

Bankers

The Royal Bank of Scotland
540a Lanark Road
Juniper Green
Edinburgh
EH14 5EL

Sort Code: 83-19-15
Account No: 00184681

Structure, Governance and Management

Governing Document

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

Until June 2009, the Church was administered under a traditional Deed of Constitution which required a Kirk Session and a Congregational Board. On 11th March 2009 at the Stated Annual Meeting the members of Kirk Session, Congregational Board and other members of the Church present decided that the Unitary Form of the Deed of Constitution should be adopted with effect from 17th June 2009 and on that date the Congregational Board was disbanded.

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 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 Presbytery.

Organisational Structure

The Kirk Session is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other Session Committees as appropriate.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2009

Objectives and Activities

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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. The Mission Statement of Juniper Green Parish Church is ***"Building Christ's Church in the Community."*** To this end, we have identified 5 Core tasks: Worship, Mission, Nurture, Prayer and Service and there are activities which serve each of these aims.

Worship: Two services are held on Sundays, at 10.30am and 7.00pm; there is a communion service each month, as well as at Easter and Christmas. We also hold services in St Margaret's Court sheltered housing complex and in Lorimer House Nursing Home.

Mission: the main focus of our mission activities are 2-fold. First of all, we are concerned to tell the whole of our parish that we are here and to invite people to our Christmas and Easter events; we do this by a card and leaflet that goes through every door. Secondly, we run a series of children's events: a week-long summer mission for primary school children and a Friday afternoon club for the same age group.

Nurture: there are a number of groups and activities that serve to nurture faith and relationships. Every Sunday, Kids' Church and the Youth Group nurture the children of the Church; Church Wednesday is a weekly opportunity to pray and to study the Bible; a Men's Breakfast and occasional dinner are arranged to enable men to discuss faith-related topics; No Men Allowed provides worship and craft activities for women; the Guild of Friendship gives many of the women of the congregation the opportunity to meet and talk about faith and other issues; Daily Bible study notes are made available. A quarterly Church magazine, the Church Library and the Church Website support much of the life of the congregation.

Prayer: we have a number of prayer initiatives. Church Wednesday provides a weekly public congregational focus for prayer; there is a quarterly prayer diary in the Church magazine; an e-mail prayer chain exists for particular, personal requests; there are Prayers for Healing once a month.

Service: our Pastoral Care Teams exist to visit and care for the members of the Church and others who are part of the congregation; we run a small Bereavement Support Group that visits people in the aftermath of a funeral; our Christian Action Team runs events, mainly for the elderly in the community and administers our involvement with Bethany Christian Trust and Fords Road and Davidson House residential homes.

Achievements and Performance

Our Church membership roll stands at 384 at the end of 2009. When we gather for worship on a Sunday morning, on average, 180-200 people of all ages attend. Many of the other activities that we run involve smaller groups: about 15 people attend Sunday@Seven (our evening service); the Guild of Friendship has 50 members; about 15-18 attend the four men's breakfasts; 25 children come to Rock Solid; about 15 children and young people are involved in our regular Sunday morning groups; and MSM has a group of about 10 teenagers and young adults who meet occasionally for social events and Bible study discussion.

During 2009, the governance of the congregation was changed when we adopted the Unitary Constitution and the Congregational Board was disbanded. Everyone who was a member of the Board continues to serve the life of the congregation in some way; the Kirk Session has given our existing teams and groups a remit and spending authority, allowing them to continue with their work, whilst exercising oversight by a programme of reporting that is planned to run over the whole year. Initial impressions are that this is working well.

We have also changed the way in which we organize prayer and Bible Study within the congregation. Church Wednesday has two parts to it: first of all, there is the Prayer Time, from 7-7.30pm every Wednesday; then secondly, from 7.30-8.30pm there is an hour of Bible Study, in which we have been studying Acts, interspersing this with other types of study and discussion. On average 14 people have come to the Prayer time and 16 to Bible Study.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2009

Financial Review

Summary

The Incoming Resources amounted to £107,545 and the Resources Expended amounted to £102,634, resulting in an operating surplus of £4,911 some £3,650 less than last year. However, the funds held in investment trusts rose by £3,170, improving the net movement in funds to a surplus of £8,081 in comparison with a deficit of £2,130 last year brought about by the fall in investment value. These figures include the sum of £565 that was provided from the funds held by the General Trustees to meet fabric expenditure costs in the church house. Due to this minimal withdrawal and the substantial income from the church house, the funds held by the General Trustees on our behalf increased by almost £10,000 to £42,096.

Incoming Resources

The principal source of income (offerings given either by weekly freewill offering, by bank standing order, by direct payment to the Gift Aid Convener, or by the church open plate) was lower than last year by £1,446 (1.9%). Considering the financial recession, the reduction in interest rates and the fall in members' investments, this was not an unexpected nor an unreasonable reduction. It is hoped however that the offerings will once again increase in 2010 as the improvements in personal finances continues. The number of people giving by Gift Aid and also by bank standing order continues to increase. The rent received from the organisations that use the church halls amounted £8,579, slightly less than last year as two long-standing organisations ceased to use our halls. However, it does appear that we are now to be used as a Polling Station for elections and this will help finances considerably. In addition, a further £1,355 was generously contributed from church organisations and a further £1,035 was provided from church weddings. Our own fund raising was most welcome as £125 came from last year's quiz, £250 from a music and poetry evening, £460 from the Green Strollers' coffee morning, and £1,535 from an Auction. All these activities are very important in helping to defray church expenditure.

Resources Expended

There was a decrease in expenditure during the year amounting to £7,443. This was mainly due to the reduction in fabric expenditure following the refurbishment of the organ (£5,005) and the cost of video equipment (£2,980) last year. The major costs this year were: the buying and fitting of new carpets in the manse (£3,756); the repair and painting of the church and manse railings (£650) and replacement furniture for the church office (£750). Next year, the budget has been increased by £8,000 for the installation of a new lighting system for the church sanctuary. The voluntary additional stipend reduced this year by £1,015 and the cost of heating and lighting was less than last year. Increased costs were in the Ministries and Mission Allocation and Presbytery dues of £930 in total.

Movement in Funds

Transfers were made from the General Fund to Kids Church Fund (£200); Youth Club Fund (£100); and Fabric Fund (£9,500). As a result of the transfers and interest applied, the Restricted Funds increased this year by £521 to £15,698, the Fabric Fund was increased to £26,472 and the General Fund increased by £3,431 to £11,289. There were no withdrawals from the Ministerial Assistance Fund or the Organ Fund. The Robert Burns Stuart Fund (£7,928) now holds the major part of the Restricted Funds.

Collections for Third Parties

The amount collected for third parties amounted to £3,273 and with the sum collected for Christian Aid Week amounting to £1,387; the total amount was £5,660, a decrease of £1,190 (17.4%) over 2008.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2009

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £47,437 of which £26,472 has been designated for fabric, £2,263 for the organ and £4,243 for ministerial assistance. The funds, which have increased due to the rise in value of investments, represent approximately six months of the annual expenditure. In addition, the General Trustees are holding reserves of £42,096 designated for fabric as shown in the Appendix and it is the policy to use these funds for any major fabric expenditure over the coming years. Projects identified but not yet agreed are: maintenance to meet fire and safety regulations, replacement to light fittings and painting of sanctuary.

The church also held £15,698 of restricted funds which have been provided for the purposes specified in Note 13.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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; and
- 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. 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.

Approved by the Trustees and signed on their behalf,

Charles Godon

Session Clerk

Date: 17th February 2010

JUNIPER GREEN PARISH CHURCH

Independent Examiner's Report to the Trustees of Edinburgh, Juniper Green Parish Church

I report on the accounts of the charity for the year ended 31st December 2009 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements –
 - a) to keep accounting records, in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

T D Straton

Name: Timothy Duncan Straton, TD CA CTA

Professional Qualification: Chartered Accountant (ICAS)

Address: 32 Wardie Road
Edinburgh
EH5 3LG

Date: 18th February 2010

JUNIPER GREEN PARISH CHURCH

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below. The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year. Any gain or loss on investments is allocated in full to the General Fund.

Taxation

Edinburgh, Juniper Green Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Statement of Financial Activities

Year ended 31st December 2009

	Note	Unrestricted Funds 2009 £	Restricted Funds 2009 £	TOTAL YEAR 2009 £	TOTAL YEAR 2008 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary Income	1	91,238	1,479	92,717	93,943
Activities for generating funds	2	10,949	-	10,949	10,719
Investment income	3	1,846	608	2,454	13,375
Incoming resources from charitable activities	4	1,425	-	1,425	600
Other incoming resources					
<u>Total Incoming Resources</u>		<u>105,457</u>	<u>2,088</u>	<u>107,546</u>	<u>118,637</u>
<u>Resources Expended</u>					
Cost of Generating Funds	5	442	-	442	2,051
Charitable Activities		100,026	1,866	101,892	108,026
Governance Costs		300	-	300	-
<u>Total Resources Expended</u>		<u>100,768</u>	<u>1,866</u>	<u>102,634</u>	<u>110,077</u>
Net incoming/outgoing resources before transfers					
		4,689	222	4,911	8,560
Transfers between funds	13	(300)	300	-	-
Net incoming/outgoing resources before other recognised gains and losses					
		4,389	522	4,911	8,560
Gain/Loss on revaluation of investments	9	3,170	-	3,170	(10,690)
Net Movement in Funds		7,559	522	8,081	(2,130)
Total Funds Brought Forward		39,877	15,177	55,054	57,184
Total Funds Carried Forward		<u>£47,436</u>	<u>£15,699</u>	<u>£63,135</u>	<u>£55,054</u>

Balance Sheet

At 31 December 2009

	Note		2009		2008
			£		£
Fixed Assets					
Tangible Fixed Assets	8	-	-	-	
Investments	9	<u>33,270</u>	33,270	<u>30,100</u>	30,100
Current Assets					
Debtors	10	4,538		7,265	
Bank and Cash		<u>27,114</u>		<u>19,613</u>	
		31,652		26,878	
Liabilities					
Creditors due within one year	11	1,787		1,564	
Payments in advance	11	<u>0</u>		<u>360</u>	
		1,787		1,924	
Net Current Assets			29,865		24,954
Net Assets			<u>£63,135</u>		<u>£55,054</u>
Unrestricted Funds					
General Funds	13	14,459		7,858	
Designated Funds	13	<u>32,977</u>	47,436	<u>32,019</u>	39,877
Restricted Funds	13		15,698		15,177
Total Funds			<u>£63,135</u>		<u>£55,054</u>

The Accounts were approved by the Kirk Session on 3rd February 2010

For and on behalf of the Kirk Session and the Congregational Board.

Charles Godon

Session
Clerk

R Douglas Buchanan

Treasurer

Notes forming part of the financial statements
for the year ended 31st December 2009

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	TOTAL 2009 £	TOTAL 2008 £
1 Voluntary Income				
Offerings	73,383	-	73,383	74,829
Tax Recovered on Gift Aid	16,500	-	16,500	16,796
Legacies	-	-	-	-
Congregational Organisations	1,355	-	1,355	821
Endowment Income	-	-	-	-
Other	-	1,479	1,479	1,497
	<u>91,238</u>	<u>1,479</u>	<u>92,717</u>	<u>93,943</u>
2 Activities for Generating Funds				
Regular Fundraising Events	-	-	-	-
Use of Premises	8,579	-	8,579	8,815
Other - Poetry & Music (2008 Recipes)	250	-	250	528
- Coffee Mornings	460	-	460	696
- Quiz	125	-	125	450
- Auction (2008 E Turvey)	1,535	-	1,535	230
	<u>10,949</u>	<u>-</u>	<u>10,949</u>	<u>10,719</u>
3 Investment Income				
Investment Interest	1,214	576	1,790	1,965
Bank Interest	67	32	99	222
General Trustees Grant	565	-	565	11,188
	<u>1,846</u>	<u>608</u>	<u>2,454</u>	<u>13,375</u>
4 Incoming Resources from Charitable Activities				
Weddings and Funerals	1,425	-	1,425	600
Other	-	-	-	-
	<u>1,425</u>	<u>-</u>	<u>1,425</u>	<u>600</u>
Total Incoming Resources	<u>£105,457</u>	<u>£2,088</u>	<u>£107,546</u>	<u>£118,637</u>

Notes forming part of the financial statements
for the year ended 31st December 2009

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	TOTAL 2009 £	TOTAL 2008 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	442	-	442	423
Stewardship Campaign	-	-	-	1,628
	<u>442</u>	<u>-</u>	<u>442</u>	<u>2,051</u>
Charitable Activities				
Ministries and Mission Allocation	56,639		56,639	56,018
Presbytery Dues	1,883		1,883	1,574
Donations	4,280		4,280	4,010
Voluntary Additional Stipend	143		143	1,158
Minister's Expenses	2,053		2,053	2,187
Pulpit Supply	60		60	193
Other Salary Costs	6,018		6,018	5,780
Fabric Repairs & Maintenance	10,387		10,387	17,538
Heat and Light	4,500		4,500	5,082
Council Tax	3,122		3,122	3,094
Insurance	4,874		4,874	4,435
Other Building Costs	2,501		2,501	2,872
Church Office Expenses	2,323		2,323	1,378
Organ & Music	461		461	425
Mission	428		428	98
Other Expenses	354	1,866	2,220	2,183
	<u>100,026</u>	<u>1,866</u>	<u>101,892</u>	<u>108,026</u>
Governance Costs				
Independent Examiner's Fee	300	-	300	-
	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Total Resources Expended	<u>£100,768</u>	<u>£1,866</u>	<u>£102,634</u>	<u>£110,077</u>

**Notes forming part of the financial statements
for the year ended 31st December 2009**

	2009	2008
	£	£
6 Staff costs and numbers		
Salaries and wages	<u>£6,018</u>	<u>£5,780</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2009	2008
	Number	Number
Administration	1	1
Music	1	1
	<u>2</u>	<u>2</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £23,139 and the maximum stipend (after 10 years) was £30,426

7 Trustee Remuneration and Related Party Transactions

No trustee received any reimbursement of expenses during the year.

During the year, Mrs Alison Robertson, who was a member of the Congregational Board, received £2,496 (2008: £2,418) for providing administrative services during the year.

During the year, Mrs Florence Kinnear, who is a member of the Kirk Session, received £3,522 (2008: £3,362) for providing her services as organist during the year.

During the year, Mrs Karen Berry, who is a member of the Kirk Session, received £520 (2008: £600) for looking after the security of the church premises.

During the year, the Minister was paid the sum of £143 (2008: £1,027) as an additional voluntary contribution to his salary and National Insurance contributions of £18 (2008: £131) were incurred on this sum. This is in accordance with a scheme approved by the Church of Scotland and agreed by the Kirk Session.

During the year, the Minister received £1,532 (2008: £1,542) in travelling expenses, £521 (2008: £645) for telephone bills and the manse council tax of £3,122 (2008: £3,094) was paid by the church.

Notes forming part of the financial statements
for the year ended 31st December 2009

8 Tangible Fixed Assets

All the properties, including the Church, the Church Halls, the Church Organ, the Manse and the house at 30 Woodhall Avenue (which is let on behalf of of the General Trustees) are all vested in the General Trustees of the Church of Scotland.

9 Investments		2009	2008	
		£	£	
Market value at 01 January		30,100	40,790	
Unrealised gain / (loss) on investments		3,170	(10,690)	
Market value at 31 December		£33,270	£30,100	
The Church of Scotland Investors Trust - Growth Fund at cost		18,690	18,690	
The Church of Scotland Investors Trust - Income Fund at cost		10,430	10,430	
Investments at cost		£29,120	£29,120	
10 Debtors		£	£	
Gift Aid Tax Refund Due		4,200	4,732	
Ministries & Mission Refund		0	2,001	
Hall Rents		338	532	
		£4,538	£7,265	
11 Liabilities		£	£	
Creditors falling due within one year				
Church Secretary - December		0	187	
Quiz - 2nd and 3rd		0	35	
Florence Kinnear		0	50	
Beverley Christie		36	0	
British Gas		306	0	
Bain & Irvine Ltd		254	0	
Quarriers		171	197	
CLIC Sargent		340	365	
Cystic Fibrosis Research		340	365	
Richmond's Hope		340	365	
		£1,787	£1,564	
Payments in advance		£	£	
Gift Aid - Standing Orders		0	160	
Wedding - J Innes		0	200	
		£0	£360	
12 Analysis of Net Assets Between Funds				
	General	Designated	Restricted	Total
	£	£	£	£
Investments	292	32,978	-	33,270
Current Assets	15,953	-	15,698	31,652
Current Liabilities	(1,787)	-	-	(1,787)
Net Assets at 31 Dec 2009	£14,458	£32,978	£15,698	£63,135

Notes forming part of the financial statements
for the year ended 31st December 2009

13 Movement in Funds

	At 1-Jan 2009 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Gains/ (Losses)	At 31-Dec 2009 £
Restricted Funds							
Nurture Fund	103	81	4	(84)	-	-	104
Kids' Church Fund	603	372	24	(645)	200	-	554
Youth Fund	1,039	150	42	(280)	100	-	1,051
Benevolent Fund	2,842	-	114	-	-	-	2,956
Choir Fund	1,945	-	78	-	-	-	2,023
Flower Fund	1,022	876	41	(857)	-	-	1,082
Robert Burns Stuart Fund	7,623	-	305	-	-	-	7,928
	15,177	1,479	608	(1,866)	300	-	15,698
Unrestricted Funds							
Designated:							
Ministerial Assistance Fund	4,080	-	163	-	-	-	4,243
Organ Fund	2,176	-	87	-	-	-	2,263
Fabric Fund	25,763	565	1,031	(10,387)	9,500	-	26,472
General Fund	7,858	103,612	-	(90,381)	(9,800)	3,170	14,459
	39,877	104,177	1,281	(100,768)	(300)	3,170	47,436
Total Funds	£55,054	£105,656	£1,889	(£102,380)	-	£3,170	£63,135

Note: The sum of £565 shown as Incoming Resources to the Fabric Fund is the amount of investment income received from our funds held by The General Trustees

Purpose of Restricted
Funds

Nurture Fund: This fund is to provide christian literature and nurture.

Kids' Church Fund: This fund is to provide resources for Kids' Church.

Youth Club Fund: This fund is to provide resources for Church teenagers.

Benevolent Fund: This fund is to be used at the discretion of the Kirk Session.

Choir Fund: This fund is for the purchase of music resources for the church.

Flower Fund: This fund is to provide flowers for display in the church.

Robert Burns Stuart Fund: This fund is to be used at the discretion of the Minister to provide assistance to the poor or unwell in the parish.

Purpose of Designated
Funds

Ministerial Assistance Fund: The Trustees have set aside funds to provide assistance for the Minister if it should be required.

Organ Fund: The Trustees have set aside funds to provide maintenance of the church organ.

Fabric Fund: The Trustees have set aside funds to provide maintenance of the church and manse property.

**Notes forming part of the financial statements
for the year ended 31st December 2009**

14 Collections for Third Parties

	2009	2008
	£	£
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
Christian Aid-Gaza-JV Service (2008-Habitat for Humanity)	940	830
Bethany Trust (February Communion)	136	181
Bethany Trust (Harvest Thanksgiving Service)	100	-
Tear Fund - J V Praise	-	181
Marie Curie Cancer Care (June Communion)	232	213
Cambodian Hope Organisation (CHO) -Youth Fund	150	1,162
CHAS (October Communion)	164	200
Scottish Poppy Appeal (Remembrance Sunday)	332	245
Edinburgh Cancer Centre - Proceeds from Poetry & Music	350	450
Birthday Boxes - CrossReach Sunflower Garden Project	171	197
- Quarriers	171	197
Richmond's Hope	340	365
Cystic Fibrosis Research Trust	340	365
CLIC Sargent - Cancer Fund for Children	340	365
	3,766	4,951
Christian Aid Week - General Appeal	1,387	1,899
	£5,153	£6,850
The following donations were made to other Charities and good causes:		
Scripture Union - ES Team	3,000	3,000
Tear Fund / Cambodian Hope Organisation	480	160
Fig Tree	-	50
Scottish Bible Society	200	200
Mission Aviation Fellowship	200	200
Emmanuel Healthcare (EMMS)	200	200
Dr. Graham's Homes	200	200
	£4,280	£4,010
Total Collections and Donations for Third Parties	£9,433	£10,860

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL
TRUSTEES**

Held on account of sale proceeds of St. Margaret's Church and Hall and St. Margaret's Manse, together with payments received in respect of temporary occupation of Juniper Green Manse ground, compensation for garden ground for use in road improvements purposes and the subsidence of Juniper Green Manse. As from 2002, also holds funds relating to the tenancy of house at 30 Woodhall Avenue, Juniper Green.

	2009	2008
	£	£
CAPITAL ACCOUNT		
Credit Balance at 31st December at cost	<u>£35,497</u>	<u>£35,497</u>
 Market Value of Balance at 31st December	<u>£38,234</u>	<u>£34,340</u>
 REVENUE ACCOUNT		
Gross Income:		
Interest / Dividend Received on Capital Account	2,035	2,602
Interest / Dividend Received on Revenue Account	1,318	1,676
30 Woodhall Avenue-Rent for 12 Months	7,200	7,200
	<u>£10,553</u>	<u>£11,478</u>
Expenditure:		
30 Woodhall Avenue - hall and staircase carpets	331	
- kitchen equipment	234	
Church Organ - restoration and releathering		5,005
Church Sanctuary - audio visual solution		2,226
Church and Halls Roof - maintenance		3,957
	<u>£565</u>	<u>£11,188</u>
 Net Income	 9,988	 290
 Credit Balance at 1st January	 32,108	 31,818
 Credit Balance at 31st December	<u>£42,096</u>	<u>£32,108</u>

Notes forming part of the financial statements
for the year ended 31st December
2009

BUDGET for 2010	Unrestricted Funds 2009 £	Restricted Funds 2009 £	TOTAL ACTUAL 2009 £	TOTAL BUDGET 2010 £	Increase
1 Voluntary Income					
Offerings - (a-e)	73,383	-	73,383	74,400	1.4%
a) WFO (Non Gift Aid)	5,545		5,545	5,625	1.4%
b) Gift Aid	59,135		59,135	60,000	1.5%
c) Open Plate	8,230		8,230	8,300	0.9%
d) Kids' Church	198		198	200	0.8%
e) Donations	275		275	275	0.0%
Tax Recovered on Gift Aid	16,500		16,500	16,725	1.4%
Legacies	-		-	-	
Congregational Organisations	1,355		1,355	1,375	1.5%
Endowment Income	-		-	-	
Other	-	1,479	1,479	1,500	1.4%
	91,238	1,479	92,717	94,000	1.4%
2 Activities for Generating Funds					
Regular Fundraising Events	-	-	-	-	
Use of Premises	8,579	-	8,579	8,700	1.4%
Other	2,370	-	2,370	2,500	5.5%
	10,949	-	10,949	11,200	2.3%
3 Investment Income					
Investment Interest	1,214	0	1,214	2,000	
Bank Interest	67	0	67	200	
General Trustees Grant	565	-	565	8,200	
	1,846	1	1,846	10,400	
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	1,425	-	1,425	1,400	
Other	-	-	-	-	
	1,425	0	1,425	1,400	
Total Incoming Resources	105,458	1,480	106,937	117,000	
Total Resources Expended	100,768	1,866	102,634	113,000	
Net Incoming Resources	£4,689	-£386	£4,303	£4,000	

Notes forming part of the financial statements
for the year ended 31st December 2009

BUDGET for 2010

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	TOTAL 2009 £	TOTAL BUDGET 2010 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	442	-	442	300
Stewardship Campaign	-	-	-	-
	442	-	442	300
Charitable Activities				
Ministries and Mission Allocation	56,639	-	56,639	57,441
Presbytery Dues	1,883	-	1,883	1,959
Donations	4,280	-	4,280	4,600
	62,802	-	62,802	64,000
Voluntary Additional Stipend	143	-	143	143
Minister's Expenses	2,053	-	2,053	2,100
Pulpit Supply	60	-	60	170
Other Salary Costs	6,018	-	6,018	6,200
Fabric Repairs & Maintenance	10,387	-	10,387	18,400
Heat and Light	4,500	-	4,500	4,700
Council Tax	3,122	-	3,122	3,200
Insurance	4,874	-	4,874	5,000
Other Building Costs	2,501	-	2,501	2,600
Church Office Expenses	2,323	-	2,323	2,500
Organ & Music	461	-	461	500
Mission	428	-	428	500
Other Expenses	354	1,866	2,220	2,387
	100,026	1,866	101,892	112,400
Governance Costs				
Independent Examiner's Fee	300	-	300	300
	300	-	300	300
Total Resources Expended	£100,768	£1,866	£102,634	£113,000

ADMINISTRATING THEIR OWN FUNDS

CHRISTIAN ACTION	2009	2008	
	£	£	
Donations - Juniper Green Inn	150.59	132.91	
Donations - Other	30.00	30.00	
Donations - Beetle Drive	17.00	79.65	(08 Bingo)
Donations - Lady Gibson Fund	1,983.85	85.00	(08 Transport)
Bank Interest	5.22	12.12	
Total Income	<u>2,186.66</u>	<u>339.88</u>	
Care Van	109.49	83.00	
Night Shelter Catering	68.46	0.00	
Cost of Beetle Drive	29.92	24.00	(08 Bingo)
Tea & Musical Afternoon	0.00	25.83	
Evening Meal & Entertainment	0.00	189.38	
Total Expenditure	<u>207.87</u>	<u>322.21</u>	
Excess Income / Expenditure	1,978.79	17.47	
Balance 1st January	777.68	760.21	
Balance 31st December	<u>£2,756.47</u>	<u>£777.68</u>	<i>Jim Walker</i> Treasurer
GUILD OF FRIENDSHIP	2009	2008	
	£	£	
Subscriptions at £3.00	135.00	153.00	
Offerings	296.65	447.40	
Sales Table	336.45	333.45	
Telephone Choir	322.00	0.00	
Donation	100.00	65.00	(08 Quiz)
Total Income	<u>1,190.10</u>	<u>998.85</u>	
Church Funds	350.00	250.00	
Caroline McKenzie	50.00	25.00	Helen Anderson
Deaf Blind Scotland	100.00	100.00	Octagon Club
Scottish Love in Action	100.00	100.00	Clothing Store
Vine Trust	100.00	200.00	Shonagh Ramsay
Maggie Centres	50.00	25.00	City of Edinburgh Council
Live Music Now Scotland	50.00	25.00	John Lewis
Rev Sarah Kilbey	10.00	0.00	
Total Expenditure	<u>810.00</u>	<u>725.00</u>	
Excess Income/Expenditure	380.10	273.85	
Balance at 1st July	408.14	134.29	
Balance at 31st June	<u>£788.24</u>	<u>£408.14</u>	<i>Jean Bruce</i> Treasurer