

The Church of Scotland

**Edinburgh, Juniper Green
Parish Church**

REPORT AND ACCOUNTS

2010

Congregation No: 010046

Scottish Charity No: SC 005197

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report Year ended 31 December 2010

The Trustees present the Annual Report and Accounts for Edinburgh, Juniper Green Parish Church for the year ended 31 December 2010.

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	Emslie, Helen	Mackay, Joyce
Aitken, Moira	Gilmour, Ian	Mackay, Ross
Beevers, Clifford	Godon, Charles	McBean, Christine
Berry, Karen	Grieve, Lesley	McIntosh, Greg
Bell, Fiona (resigned 03/03/10)	Grieve, Michael	Paulin, Sandra
Blair, William	Hales, Gill	Pountain, Eleanor
Brown, Ann	Heathwood, Maureen	Sharp, John
Buchanan, Douglas	Hunter, Yvonne	Thomson, Irene
Campbell, Gordon	Inglis, Andrew	Tonner, Nancy
Christy, John	Kinnear, Andrew (resigned 06/10/10)	Winney, Robin
Dewar, Rev. James	Kinnear, Florence	
Elliot, Martin	Laing, Allan	

Dewhurst, David (on sabbatical as from August 07 – resigned 06/10/10)

Principal Office-bearers

Minister: Dewar, Rev. James
Session Clerk: Godon, Charles
Church Treasurer: Buchanan, Douglas

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report Year ended 31 December 2010

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 2010

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 and occasionally in the afternoon. We also hold services in St Margaret's Court sheltered housing complex and in Lorimer House Nursing Home.

Mission: The focus of our mission activities is 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 deliver cards twice each year to every person living in our parish area. Secondly, we run a week-long summer mission for primary school children and we have begun to hold a monthly afternoon tea for parents and children under the heading of *Messy Church*.

Nurture: Several groups and activities nurture faith and relationships. On Sundays, Kids' Church and the Youth Group nurture the children of the Church; Church Wednesday gives us the opportunity to study the Bible; a Men's Breakfast (and occasional dinner) is arranged to enable men to discuss faith-related topics; 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 the life of the congregation. The Nurture Team is responsible for arranging many of these initiatives.

Prayer: We have a number of prayer initiatives. Church Wednesday provides a public congregational focus for prayer; there is a quarterly prayer diary in the Church magazine prepared by the Prayer Team, as are occasional Prayer Focus inserts in the Sunday order of service; an e-mail prayer chain exists for particular, personal requests; and 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; and our Christian Action Team administers our involvement with Bethany Christian Trust and Fords Road and Davidson House residential homes.

Achievements and Performance

Our Church membership roll stands at 366 at the end of 2010. The main focus of congregational life continues to be our morning worship in which we look to blend the best of the traditions of the Church with new music and other innovations. In 2010 the Kirk Session agreed to set up a Worship Team, which met for the first time in November and took part in a service for the first time in January 2011. We continue to run Sunday@Seven which is our evening service, the Guild of Friendship, Church Wednesday, and Men's Breakfasts among other groups and events that function around the Church.

In July 2010, a group of 9 people from the congregation visited our partners in Cambodia for two weeks. The Minister ran a hugely successful conference for a group of 50 pastors and church leaders, teaching them the book of Ephesians. We also witnessed and took part in a variety of other activities run by CHO: teaching Bible stories at School on the Mat; helping at the Safe Haven school; and painting a house in the Safe Haven complex, amongst other things. This was a step towards cementing the partnership we have.

During 2010, we ran a pilot of *Messy Church*. We invited families who have children under 12 to afternoon tea; we had prepared some craft activities and the afternoon finished with worship. The story of Joseph provided the theme for the afternoon. 37 people of all ages came; the Kirk Session has agreed to run *Messy Church* once a month from February to June 2011.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2010

Financial Review

Summary

The Incoming Resources amounted to £114,324 and the Resources Expended amounted to £111,253, resulting in an operating surplus of £3,071 some £1,840 less than last year. However, the funds held in investment trusts increased by £2,610, improving the net movement in funds to a surplus of £5,681 in comparison with a surplus of £8,081 last year. These figures include the sum of £4,322 that was provided from the funds held by the General Trustees to meet cost of installing a new digital system to lower and raise the Church roof lights. Due to this withdrawal, the addition of interest and the income from the church house, our funds held by the General Trustees have increased by £8,098 to £50,194. In addition, the amount of £35,647 is invested in our Capital Account with a market value of £40,137

Incoming Resources

The principal source of income (offerings given by weekly freewill offering, by the church open plate, by bank standing order and by direct payment) was higher than last year, but by only £628 (0.9%). The amount of tax recovered from the Inland Revenue increased by £468 (7.2%) but next year the amount of tax that can be reclaimed will reduce from 28% to 25% and so only by increasing our Gift Aid offerings will we be able to ensure there is no reduction in income. Our own Organisations contributed a most welcome £1,132 to church funds. The main increase was from hall rents where income was £11,320, £2,741 (32%) more than last year. The halls are well used and we must ensure that sufficient funds are allocated to maintain them at as high a standard as possible. The halls are also used as a Polling Station for elections and we are fortunate that there is another election in 2011 which will ensure useful income. From our own fund raising there was £855 income from the Jumble Sale and £182 from the Green Strollers' coffee morning, albeit the weather was so bad that the event had to be cancelled. It is important that we continue to look at ways of raising more income through social events and so help and ideas for 2011 will be very welcome. Finally the income from investments added £1,787, weddings and funerals contributed £1,350 and a donation was received from Christian Action for £659 towards the cost of the hearing loop in Hall 2, the Guild of Friendship having also contributed £400.

Resources Expended

There was an increase in expenditure over last year of £8,619. This was mainly due to the increase in fabric expenditure following the installation of the new lighting system in the church (£4,322) and work on the condensing boilers (£2,227). There was also an increase of approx. £500 in the amount spent on the Easter and Christmas cards that are delivered to every house in the Parish and our Ministries and Mission expenditure increased by £802. Although heating and lighting costs were not much higher than last year (£155) we will expect a greater increase in 2011.

Movement in Funds

Transfers were made from the General Fund to Kids' Church Fund (£250); 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 £560 to £16,258. As last year, the Robert Burns Stuart Fund (£8,219) holds the major part of the Restricted Funds. The Fabric Fund is slightly less than last year at £26,078 and the General Fund increased by £5,276 to £19,735.

Collections for Third Parties

The amount collected for third parties amounted to £11,338, with the sum collected for the church visit to Cambodia amounting to £4,842. The Christian Aid Week collection amounted to £1,009, and the Haiti Earthquake Appeal from the Joint Valley Service plus our own collection amounted to £2,410.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2010

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 £52,558 of which £26,078 has been designated for fabric, £2,346 for the organ and £4,399 for ministerial assistance. The funds, which have increased due to the operating surplus and the rise in value of investments, represent approximately six months of the annual expenditure. In addition, the General Trustees are holding Capital and Revenue reserves of £85,841 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 are: repairs to church bell tower and surrounding masonry, maintenance to meet fire and safety regulations, and painting of church sanctuary.

The church also held £16,258 of restricted funds which have been provided for the purposes specified in Note 14.

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: 4th March 2011

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 2010 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 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.

T D Straton

Name: Timothy Duncan Straton, TD CA CTA

Professional Qualification: Chartered Accountant (ICAS)

Address: 32 Wardie Road
Edinburgh
EH5 3LG

Date: 7th March 2011

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 2010

	Note	Unrestricted Funds 2010 £	Restricted Funds 2010 £	TOTAL YEAR 2010 £	TOTAL YEAR 2009 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary Income	1	92,111	1,738	93,849	92,717
Activities for generating funds	2	12,357	-	12,357	10,949
Investment income	3	4,322	0	4,323	2,454
Incoming resources from charitable activities	4	2,009	-	2,009	1,425
Other incoming resources					
<u>Total Incoming Resources</u>					
		110,800	1,738	112,538	107,545
<u>Resources Expended</u>					
Cost of Generating Funds	5	297	-	297	442
Charitable Activities		108,542	2,104	110,646	101,892
Governance Costs		310	-	310	300
<u>Total Resources Expended</u>					
		109,149	2,104	111,253	102,634
Net incoming/outgoing resources before transfers					
		1,651	-366	1,285	4,911
Transfers between funds					
	14	(350)	350	-	-
Net incoming/outgoing resources before other recognised gains and losses					
		1,301	-16	1,285	4,911
Gain/Loss on revaluation of investments					
	10	2,610	-	2,610	3,170
Net Movement in Funds					
		3,911	-16	3,895	8,081
Total Funds Brought Forward					
		47,437	15,698	63,135	55,054
Total Funds Carried Forward					
		£51,348	£15,682	£67,030	£63,135

Balance Sheet

At 31 December 2010

	Note		2010		2009
			£		£
Fixed Assets					
Tangible Fixed Assets	9	-		-	
Investments	10	<u>35,880</u>	35,880	<u>33,270</u>	33,270
Current Assets					
Debtors	11	4,620		4,538	
Bank and Cash		<u>30,144</u>		<u>27,114</u>	
		34,764		31,652	
Liabilities					
Creditors due within one year	12	<u>1,828</u>		<u>1,787</u>	
Net Current Assets			32,936		29,865
Net Assets			<u>£68,816</u>		<u>£63,135</u>
Unrestricted Funds					
General Funds	14	19,735		14,459	
Designated Funds	14	<u>32,823</u>	52,558	<u>32,978</u>	47,437
Restricted Funds					
	14		16,258		15,698
Total Funds			<u>£68,816</u>		<u>£63,135</u>

The Accounts were approved by the Kirk Session on 2nd February 2011.

For and on behalf of the Kirk Session.

Charles Godon

Session Clerk

R Douglas Buchanan

Treasurer

Notes forming part of the financial statements
for the year ended 31st December 2010

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	TOTAL 2010 £	TOTAL 2009 £
1 Voluntary Income				
Offerings	74,011	-	74,011	73,383
Tax Recovered on Gift Aid	16,968	-	16,968	16,500
Legacies	-	-	-	-
Congregational Organisations	1,132	-	1,132	1,355
Endowment Income	-	-	-	-
Other	-	1,738	1,738	1,479
	<u>92,111</u>	<u>1,738</u>	<u>93,849</u>	<u>92,717</u>
2 Activities for Generating Funds				
Regular Fundraising Events				
Use of Premises	11,320	-	11,320	8,579
Other - Poetry & Music	-	-	-	250
- Coffee Mornings	182	-	182	460
- Quiz	-	-	-	125
- Jumble Sale (2009 Auction)	855	-	855	1,535
	<u>12,357</u>	<u>-</u>	<u>12,357</u>	<u>10,949</u>
3 Investment Income				
Investment Interest	0	0	0	1,790
Bank Interest	0	0	0	99
General Trustees Grant	4,322	-	4,322	565
	<u>4,322</u>	<u>0</u>	<u>4,323</u>	<u>2,454</u>
4 Incoming Resources from Charitable Activities				
Weddings and Funerals	1,350	-	1,350	1,425
Christian Action	659	-	659	-
	<u>2,009</u>	<u>-</u>	<u>2,009</u>	<u>1,425</u>
Total Incoming Resources	<u>110,800</u>	<u>1,739</u>	<u>112,538</u>	<u>107,545</u>

Notes forming part of the financial statements
for the year ended 31st December 2010

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	TOTAL 2010 £	TOTAL 2009 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	297	-	297	442
	297	-	297	442
Charitable Activities				
Ministries and Mission Allocation	57,441	-	57,441	56,639
Presbytery Dues	1,878	-	1,878	1,883
Donations	4,650	-	4,650	4,280
Voluntary Additional Stipend	143	-	143	143
Minister's Expenses	2,076	-	2,076	2,053
Pulpit Supply	290	-	290	60
Other Salary Costs	6,216	-	6,216	6,018
Fabric Repairs/Maintenance (Note 6)	16,247	-	16,247	10,387
Heat and Light	4,655	-	4,655	4,500
Council Tax - Manse	3,125	-	3,125	3,122
Council Tax - Church House	436	-	436	-
Insurance	4,896	-	4,896	4,874
Other Building Costs	2,539	-	2,539	2,501
Church Office Expenses	2,824	-	2,824	2,323
Organ & Music	174	-	174	461
Mission	137	-	137	428
Other Expenses	815	2,104	2,919	2,220
	108,542	2,104	110,646	101,892
Governance Costs				
Independent Examiner's Fee	310	-	310	300
	310	-	310	300
Total Resources Expended	109,149	2,104	111,253	102,634

**Notes forming part of the financial statements
for the year ended 31st December 2010**

	2010	2009
6 Analysis of Fabric Expenditure		
	£	£
Church Sanctuary	6,845	1,449
Church Organ	413	0
Church Halls and Equipment	4,367	2,561
Church House and Garden	515	1,311
Church Manse	4,107	5,066
	<u>£16,247</u>	<u>£10,387</u>
7 Staff costs and numbers		
	£	£
Salaries and wages	6,216	6,018
Social Security costs	-	-
	<u>£6,216</u>	<u>£6,018</u>

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

	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 employers' 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.

8 Trustee Remuneration and Related Party Transactions

No trustee received any reimbursement of expenses during the year.

During the year, Mrs Florence Kinnear, who is a member of the Kirk Session, received £3,624 (2009: £3,522) 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 (2009: £520) for looking after the security of the church premises.

During the year, the Minister was paid the sum of £143 (2009: £143) as an additional voluntary contribution to his salary and National Insurance contributions of £18 (2009: £18) were incurred on this sum. This is in accordance with a scheme approved by the Church of Scotland and agreed by the Congregational Board.

During the year, the Minister received £1,518 (2009: £1,532) in travelling expenses, £558 (2009: £521) for telephone and broadband bills and the manse council tax of £3,125 (2009: £3,122) was paid by the church.

**Notes forming part of the financial statements
for the year ended 31st December 2010**

9 Tangible Fixed Assets

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.

10 Investments	2010	2009
	£	£
Market value at 01 January	33,270	30,100
Unrealised gain / loss on investments	2,610	3,170
Market value at 31 December	£35,880	£33,270

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

11 Debtors	£	£
Gift Aid Tax Refund	4,282	4,200
Hall Rents	338	338
	£4,620	4,538

12 Liabilities	£	£
Creditors falling due within one year		
Jean Stewart - Funeral Donation	195	0
A Bathgate - Pulpit Supply (2009 Beverley Christie)	60	36
Dr Graham's Homes (2009 British Gas)	200	306
Crossreach (2009 Bain & Irvine)	175	254
Sick Kids (2009 Quarriers)	175	171
CLIC Sargent	341	340
Cystic Fibrosis Research	341	340
Richmond's Hope	341	340
	£1,828	£1,787

13 Analysis of Net Assets Between Funds

	General	Designated	Restricted	Total
	£	£	£	£
Investments	3,057	32,823	0	35,880
Current Assets	18,506	0	16,258	34,764
Current Liabilities	(1,828)	0	0	(1,828)
Net Assets at 31 Dec 2010	£19,735	£32,823	£16,258	£68,816

Notes forming part of the financial statements for the year ended 31st December 2010

14 Movement in Funds

	At 1-Jan 2010 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Gains/ Losses £	At 31-Dec 2010 £
Restricted Funds							
Nurture Fund	104	99	4	(115)	-	-	92
Kids' Church Fund	554	563	20	(831)	250	-	556
Youth Fund	1,051	150	39	(304)	100	-	1,037
Benevolent Fund	2,956	-	108	-	-	-	3,064
Choir Fund	2,023	-	74	-	-	-	2,097
Flower Fund	1,082	926	40	(854)	-	-	1,194
Robert Burns Stuart Fund	7,928	-	291	-	-	-	8,219
	15,698	1,738	576	(2,104)	350	0	16,258
Unrestricted Funds							
Designated:							
Ministerial Assistance	4,243	-	156	-	-	-	4,399
Organ Fund	2,263	-	83	-	-	-	2,346
Fabric Fund	26,472	5,381	972	(16,247)	9,500	-	26,078
	32,978	5,381	1,211	(16,247)	9,500	0	32,823
General Fund	14,459	105,418	0	(92,902)	(9,850)	2,610	19,735
Total Funds	£63,135	£112,537	£1,787	(£111,253)	£0	£2,610	£68,816

Total £114,324

Note: The sum of £5,381 shown as Incoming Resources to the Fabric Fund is made up from donations of £400 from the Guild of Friendship and £659 from Christian Action to pay for the installation of the Loop System in Hall 2 plus £4,322 of income received from our investments held by The General Trustees to pay for the electronic suspension of the church roof lights.

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 use of 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 2010**

15

Collections for Third Parties

	2010	2009
	£	£
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
Haiti Earthquake Appeal	874	-
Haiti Earthquake Appeal-JVService (2009 Gaza Appeal)	1,536	940
Bethany Trust (March Communion)	266	136
Bethany Trust (Harvest Thanksgiving Service)	-	100
Marie Curie Cancer Care (June Communion)	191	232
Cambodian Hope Organisation - Church Visit	4,842	150
Pakistan Floods Appeal	692	-
CHAS (October Communion)	215	164
Scottish Poppy Appeal (Remembrance Sunday)	340	332
Edinburgh Cancer Centre - Proceeds from Poetry & Music	-	350
Birthday Boxes - CrossReach Sunflower Garden Project	175	171
- The Sick Kids Hospital	175	171
Richmond's Hope	341	340
Cystic Fibrosis Research Trust	341	340
CLIC Sargent - Cancer Fund for Children	341	340
	10,329	3,766
Christian Aid Week - General Appeal (incl. Gift Aid)	1,009	1,387
	£11,338	£5,153
The following donations were made to other Charities and good causes:		
Scripture Union - ES Team	3,000	3,000
Tear Fund / Cambodian Hope Organisation	540	480
Cambodian Hope Organisation - Kids' Church	100	-
Action Medical Research	60	-
Bethany Christian Trust (Care Shelter)	250	-
Scottish Bible Society	200	200
Mission Aviation Fellowship	200	200
Emmanuel Healthcare (EMMS)	200	200
Dr. Graham's Homes	200	200
	£4,750	£4,280
Total Collections and Donations for Third Parties	£16,088	£9,433

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.

	2010	2009
	£	£
CAPITAL ACCOUNT		
Credit Balance at 1st January	£35,497	£35,497
Refund of Tenents' Deposit	(550)	-
Gain on sale of 500 shares	50	-
Credit Balance at 31st December at cost	£34,997	£35,497
Individually Invested		
Mr & Mrs Maxwell's Deposit	650	-
Credit Balance at 31st December at cost	£650	-
Market Value of Balance at 31st December	£40,137	£38,234
REVENUE ACCOUNT		
Gross Income:		
Interest / Dividend Received on Capital Account	2,145	2,035
Interest / Dividend Received on Revenue Account	615	1,318
30 Woodhall Avenue-Rent for 3 Months (Mr & Mrs Cochrane)	1,860	-
30 Woodhall Avenue-Rent for 12 Months (Mr & Mrs Maxwell)	7,800	7,200
	£12,420	£10,553
Expenditure:		
30 Woodhall Avenue - hall and staircase carpets	-	331
- kitchen equipment	-	234
Church ceiling lights system	4,322	-
	£4,322	£565
Net Income	£8,098	£9,988
Credit Balance at 1st January	£42,096	£32,108
Credit Balance at 31st December	£50,194	£42,096

Notes forming part of the financial statements
for the year ended 31st December 2010

BUDGET for 2011	Unrestricted Funds 2010 £	Restricted Funds 2010 £	TOTAL ACTUAL 2010 £	TOTAL BUDGET 2011 £	Increase
1 Voluntary Income					
Offerings - (a-e)	74,011	-	74,011	76,150	2.9%
a) WFO (Non Gift Aid)	5,488	-	5,488	5,650	3.0%
b) Gift Aid	60,638	-	60,638	62,550	3.2%
c) Open Plate	7,398	-	7,398	7,650	3.4%
d) Kids' Church	177	-	177	-	
e) Donations	310	-	310	300	-3.2%
Tax Recovered on Gift Aid	16,968	-	16,968	16,650	-1.9%
Legacies	-	-	-	-	
Congregational Organisations	1,132	-	1,132	800	-29.3%
Endowment Income	-	-	-	-	
Other	-	1,738	1,738	2,100	20.8%
	92,111	1,738	93,849	95,700	2.0%
2 Activities for Generating Funds					
Regular Fundraising Events	-	-	-	-	
Use of Premises	11,320	-	11,320	11,900	5.1%
Other	1,037	-	1,037	1,050	1.3%
	12,357	-	12,357	12,950	4.8%
3 Investment Income					
Investment Interest	0	0	0	1,800	
Bank Interest	0	0	0	50	
General Trustees Grant	4,322	-	4,322	7,500	
	4,322	0	4,322	9,350	
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	1,350	-	1,350	1,000	
Christian Action	659	-	659	-	
	2,009	-	2,009	1,000	
Total Incoming Resources	110,799	1,738	112,538	119,000	
Total Resources Expended	109,149	2,104	111,253	118,000	
Net Incoming Resources	£1,650	-£366	£1,285	£1,000	

**CHURCH ORGANISATIONS
ADMINISTRATING THEIR OWN FUNDS**

CHRISTIAN ACTION	2010	2009	
	£	£	
Donations - Juniper Green Inn	120.38	150.59	
Donations - C & B News	150.00	30.00	Other
Donations - Beetle Drive	0.00	17.00	
Donations - Lady Gibson Fund	0.00	1,983.85	
Bank Interest	1.62	5.22	
Total Income	<u>272.00</u>	<u>2,186.66</u>	
Bethany Trust - Care Shelter	250.00	109.49	
Night Shelter Catering	0.00	68.46	
Tear Fund (Haiti Appeal)	200.00	0.00	
Juniper Green Church (Loop System)	659.11	0.00	
Cost of Beetle Drive	0.00	29.92	
Total Expenditure	<u>1,109.11</u>	<u>207.87</u>	
Excess Income / Expenditure	(837.11)	1,978.79	
Balance 1st January	2,756.47	777.68	
Balance 31st December	<u>£1,919.36</u>	<u>£2,756.47</u>	<i>Jim Walker</i> Treasurer
GUILD OF FRIENDSHIP	2010	2009	
	£	£	
Subscriptions at £3.00	147.00	135.00	
Offerings	414.30	296.65	
Sales Table	249.30	336.45	
Telephone Choir	0.00	322.00	
Baking Stall	121.00	100.00	Donations
Total Income	<u>931.60</u>	<u>1,190.10</u>	
Church Funds	350.00	350.00	
Church Cambodia Appeal	50.00	50.00	Caroline McKenzie
Church Loop System for Hall 2	400.00	100.00	The Vine Trust
The Scottish Bible Society	100.00	100.00	Scottish Love in Action
Deaf Blind Scotland	50.00	100.00	Deaf Blind Scotland
Mission Aviation Fellowship	50.00	50.00	Maggies Centres
Newbattle Abbey	25.00	50.00	Live Music Now Scotland
Mrs Jinty Smart	45.00	10.00	Rev Sarah Kilbey
Other Speaker Costs	187.98		
Total Expenditure	<u>1,257.98</u>	<u>810.00</u>	
Excess Income/Expenditure	(326.38)	380.10	
Balance at 1st July	788.24	408.14	
Balance at 31st June	<u>£461.86</u>	<u>£788.24</u>	<i>Jean Bruce</i> Treasurer