

Edinburgh, Juniper Green Parish Church

REPORT AND ACCOUNTS

2011

Congregation No: 010046

Scottish Charity No: SC 005197

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report Year ended 31 December 2011

The Trustees present the Annual Report and Accounts for Edinburgh, Juniper Green Parish Church for the year ended 31 December 2011.

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 (resigned 07/09/11)	Mackay, Joyce
Aitken, Moira	Gilmour, Ian	Mackay, Ross
Beevers, Clifford	Godon, Charles	McBean, Christine
Berry, Karen	Grieve, Lesley	McIntosh, Greg
Blair, William	Grieve, Michael	Paulin, Sandra
Brown, Ann	Hales, Gill	Pountain, Eleanor
Buchanan, Douglas	Heathwood, Maureen	Sharp, John
Campbell, Gordon	Hunter, Yvonne	Thomson, Irene (resigned 07/09/11)
Christy, John (resigned 07/09/11)	Inglis, Andrew (resigned 01/06/11)	Tonner, Nancy
Dewar, Rev. James	Laing, Allan (resigned 05/10/11)	Winney, Robin
Elliot, Martin		

Kinnear, Florence (on sabbatical as from 01/06/11)

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 2011

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 2011

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 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 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 event under the heading of *Messy Church*.

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 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 much of 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; 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 administers our involvement with Bethany Christian Trust and Fords Road and Davidson House residential homes.

Achievements and Performance

Our Church membership roll stands at 353 at the end of 2011. The main focus of congregational life continues to be morning worship in which we look to blend the best of the traditions of the Church with new music and other innovations. In 2011 the Worship Team took part together in 4 services and in others individually. 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.

2011 was the 400th anniversary of the publication of the King James Bible; various events marked that anniversary under the heading of *Biblefresh*. In most Sunday morning services, Church members chose a favourite Bible reading and explained the reason for their choice. A *Songs of Praise* service in the summer saw the Minister "preach" unseen Bible texts. In November, 30 people watched a film about the King James Bible on two successive Saturday evenings under the heading of *Curry Night* and *Pizza Night*.

Messy Church became a monthly Saturday afternoon event. Afternoon tea was followed by crafts and other activities around a bible story or theme. The afternoon is rounded off with 15 minutes of worship: singing, prayer and the Bible story. *Messy Church* is Church for families, with the intention that parents and children come together and take part together in all of these activities. A large number of people have passed through the doors of *Messy Church*: some have come only once; some come occasionally; some come most times.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2011

Financial Review

Summary

The Incoming Resources amounted to £127,831 and the Resources Expended amounted to £113,918, resulting in an operating surplus of £13,913. The two main reasons for the surplus were: a) Legacies of £6,000; and b) increase from hall rental of £7,354. Unfortunately, our funds held in Church of Scotland investment trusts fell by £2,010, decreasing the over all net movement in funds to a surplus of £11,903 in comparison with a surplus of £5,681 last year. These figures include the sum of £6,404 that was provided from the funds held by the General Trustees on our behalf to meet fabric expenditure costs in repairing the church bell tower. Despite this withdrawal, the Revenue Account held by the General Trustees increased by £41 to £50,235 due mainly to the income from the rent of the church house. The investments held on our behalf in the Capital Account fell by £2,094 to £38,043.

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 higher than last year by £1,110 (1.5%). This was welcome but it was disappointing that it was not higher due to the decrease (£968) in the amount returned to us from the Gift Aid scheme – as from 6th April 2011 the Inland Revenue decreased the repayment from 28p to 25p in the £. It was therefore fortunate that we received a one-off income for hall rental of £5,000 from a local nursery, which used our premises in the Spring while their own premises were being refurbished. Income from other users plus a small increase in the hourly rate contributed in taking the income from the use of premises to £18,674. In addition, a further £755 was generously contributed from church organisations and a further £730 from the 'Antiques Roadshow' social evening. Finally, the income from investments added £1,807 and income received from Weddings and Funerals amounted to £845.

Resources Expended

There was an increase in expenditure during the year amounting to £2,665. This was mainly due to the repair to the church bell tower which cost £6,404 albeit the money to pay for it was received from our funds held by the General Trustees. The other significant costs were the treatment for the dampness in the manse downstairs toilet and shower room which to date has cost £3,577; the replacement flooring in the corridor and room at the back of the stage which cost £1,036; the replacement of lamps in the church projectors (£792) and maintenance of fire safety equipment (£796). We were fortunate to receive a rebate from The Presbytery of £1,788 for our Ministries and Mission allocation and our Presbytery dues were also discounted by £500. However these reductions are not guaranteed to happen in 2012. The Licence for reproducing music now costs a little more but all other costs were more or less as budgeted.

Movement in Funds

Transfers were made from the General Fund to Kids Church Fund (£450); Youth Club Fund (£50); and Fabric Fund (£12,500). As a result of the transfers, interest applied and gains on investments, the Restricted Funds increased this year by £422 to £16,680, the Fabric Fund increased by £132 to £26,210 and the General Fund increased by £11,101 to £30,836. There were no withdrawals from the Ministerial Assistance Fund or the Organ Fund. The Robert Burns Stuart Fund (£8,522) continues to be the major part of the Restricted Funds.

Collections for Third Parties

The amount collected for third parties amounted to £4,440 and with the sum collected for Christian Aid Week amounting to £649; the total amount was £5,089.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2011

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 £64,039 of which £26,210 has been designated for fabric, £2,432 for the organ and £4,561 for ministerial assistance. The funds, which have increased due to the operating surplus although there was a decrease in value of investments, represent approximately seven months of the annual expenditure. In addition, the General Trustees are holding Capital and Revenue reserves of £38,043 and £50,235 respectively 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 manse rhones; maintenance of the church roof; maintenance to meet fire and safety regulations, and possible replacement of some of the church pew cushions.

The church also held £16,680 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: 27th February 2012

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 2011 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: 28th February 2012

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 2011

	Note	Unrestricted Funds 2011 £	Restricted Funds 2011 £	TOTAL YEAR 2011 £	TOTAL YEAR 2010 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary Income	1	97,876	1,495	99,371	93,849
Activities for generating funds	2	19,404	-	19,404	12,357
Investment income	3	7,612	599	8,211	6,109
Incoming resources from charitable activities	4	845	-	845	2,009
Other incoming resources					
<u>Total Incoming Resources</u>		125,737	2,094	127,831	114,324
<u>Resources Expended</u>					
	5				
Cost of Generating Funds		327	-	327	297
Charitable Activities		111,099	2,172	113,271	110,646
Governance Costs		320	-	320	310
<u>Total Resources Expended</u>		111,746	2,172	113,918	111,253
Net incoming/outgoing resources before transfers					
		13,991	(78)	13,913	3,071
Transfers between funds	14	(500)	500	-	-
Net incoming/outgoing resources before other recognised gains and losses					
		13,491	422	13,913	3,071
Gain/Loss on revaluation of investments	10	(2,010)	-	(2,010)	2,610
Net Movement in Funds		11,481	422	11,903	5,681
Total Funds Brought Forward		52,558	16,258	68,816	63,135
Total Funds Carried Forward		£64,039	£16,680	£80,719	£68,816

Balance Sheet

At 31 December 2011

	Note		2011		2010
			£		£
Fixed Assets					
Tangible Fixed Assets	9	-		-	
Investments	10	<u>33,870</u>	33,870	<u>35,880</u>	35,880
Current Assets					
Debtors	11	3,836		4,620	
Bank and Cash		<u>48,705</u>		<u>30,144</u>	
		52,541		34,764	
Liabilities					
Creditors due within one year	12	5,292		1,828	
Payments in advance	12	<u>400</u>		<u>-</u>	
		5,692		1,828	
Net Current Assets			46,849		32,936
Net Assets			<u>£80,719</u>		<u>£68,816</u>
Unrestricted Funds					
General Funds	14	30,836		19,735	
Designated Funds	14	<u>33,203</u>	64,039	<u>32,823</u>	52,558
Restricted Funds	14		16,680		16,258
Total Funds			<u>£80,719</u>		<u>£68,816</u>

The Accounts were approved by the Kirk Session on 1st February 2012

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 2011**

	Unrestricted Funds 2011 £	Restricted Funds 2011 £	TOTAL 2011 £	TOTAL 2010 £
1 Voluntary Income				
Offerings	75,121	-	75,121	74,011
Tax Recovered on Gift Aid	16,000	-	16,000	16,968
Legacies	6,000	-	6,000	-
Congregational Organisations	755	-	755	1,132
Endowment Income	-	-	-	-
Other	-	1,495	1,495	1,738
	97,876	1,495	99,371	93,849
2 Activities for Generating Funds				
Regular Fundraising Events				
Use of Premises	18,674	-	18,674	11,320
Other - Antiques Roadshow	730	-	730	-
- Coffee Mornings	-	-	-	182
- Jumble Sale	-	-	-	855
	19,404	-	19,404	12,357
3 Investment Income				
Investment Interest	1,187	588	1,775	1,755
Bank Interest	21	11	32	32
General Trustees Grant	6,404	-	6,404	4,322
	7,612	599	8,211	6,109
4 Incoming Resources from Charitable Activities				
Weddings and Funerals	845	-	845	1,350
Christian Action	-	-	-	659
	845	-	845	2,009
Total Incoming Resources	£125,737	£2,094	£127,831	£114,324

**Notes forming part of the financial statements
for the year ended 31st December 2011**

	Unrestricted Funds 2011 £	Restricted Funds 2011 £	TOTAL 2011 £	TOTAL 2010 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	327	-	327	297
	327	-	327	297
Charitable Activities				
Ministries and Mission Allocation	57,327	-	57,327	57,441
Presbytery Dues	1,386	-	1,386	1,878
Donations	4,800	-	4,800	4,650
Voluntary Additional Stipend	143	-	143	143
Minister's Expenses	2,067	-	2,067	2,076
Pulpit Supply	120	-	120	290
Other Salary Costs	6,200	-	6,200	6,216
Fabric Repairs & Maintenance (Note 6)	19,732	-	19,732	16,247
Heat and Light	4,709	-	4,709	4,655
Council Tax - Manse	3,125	-	3,125	3,125
Council Tax - Church House	-	-	-	436
Insurance	4,824	-	4,824	4,896
Other Building Costs	2,734	-	2,734	2,539
Church Office Expenses	2,802	-	2,802	2,824
Music Licence	533	-	533	174
Mission	255	-	255	137
Other Expenses	342	2,172	2,514	2,919
	111,099	2,172	113,271	110,646
Governance Costs				
Independent Examiner's Fee	320	-	320	310
	320	-	320	310
Total Resources Expended	£111,746	£2,172	£113,918	£111,253

**Notes forming part of the financial statements
for the year ended 31st December 2011**

	2011	2010
6 Analysis of Fabric Expenditure		
	£	£
Church Sanctuary	8,562	6,845
Church Organ	442	413
Church Halls and Equipment	4,875	4,367
Church House and Garden	535	515
Church Manse	5,319	4,107
	<u>£19,732</u>	<u>£16,247</u>
7 Staff costs and numbers		
	£	£
Salaries and wages	6,200	6,216
Social Security costs	-	-
	<u>£6,200</u>	<u>£6,216</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 £3,630 (2010: £3,624) 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 (2010: £520) for looking after the security of the church premises.

During the year, the Minister was paid the sum of £143 (2010: £143) as an additional voluntary contribution to his salary and National Insurance contributions of £18 (2010: £18) 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 £1,458 (2010: £1,518) in travelling expenses; £609 (2010: £558) for telephone and broadband bills; and the manse council tax of £3,125 (2010: £3,125) was paid by the church.

**Notes forming part of the financial statements
for the year ended 31st December 2011**

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		2011	2010	
		£	£	
Market value at 01 January		35,880	33,270	
Unrealised gain / loss on investments		(2,010)	2,610	
Market value at 31 December		£33,870	£35,880	
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		3,836	4,282	
Hall Rents		-	338	
		£3,836	£4,620	
12 Liabilities		£	£	
Creditors falling due within one year				
City of Edinburgh Council		313	195	
Dr Graham's Homes		200	200	
The Sick Kids Foundation		200	175	
Crossreach		0	175	
CLIC Sargent		334	341	
Cystic Fibrosis		334	341	
Richmond's Hope		334	341	
Richardson & Starling (2010 A.Bathgate)		3,577	60	
		£5,292	£1,828	
Payments in advance		£	£	
Hall Rents		400	-	
		£400	-	
13 Analysis of Net Assets Between Funds				
	General	Designated	Restricted	Total
	£	£	£	£
Investments	667	33,203	-	33,870
Current Assets	35,861	-	16,680	52,541
Current Liabilities	(5,692)	-	-	(5,692)
Net Assets at 31 Dec 2011	£30,836	£33,203	£16,680	£80,719

Notes forming part of the financial statements
for the year ended 31st December 2011

**14 Movement in
Funds**

	At 1-Jan 2011 £	Incoming Resource s £	Interest £	Outgoing Resource s £	Transfer s £	Gains / Losse s £	At 31-Dec 2011 £
Restricted Funds							
Nurture Fund	92	92	3	(101)	-	-	86
Kids' Church Fund	556	653	21	(1,075)	450	-	605
Youth Fund	1,036	85	38	(159)	50	-	1,050
Benevolent Fund	3,064	-	113	-	-	-	3,177
Choir Fund	2,097	-	77	-	-	-	2,174
Flower Fund	1,194	665	44	(837)	-	-	1,066
Robert Burns Stuart Fund	8,219	-	303	-	-	-	8,522
	16,258	1,495	599	(2,172)	500	-	16,680
Unrestricted Funds							
Designated:							
Ministerial Assistance	4,399	-	162	-	-	-	4,561
Organ Fund	2,346	-	86	-	-	-	2,432
Fabric Fund	26,078	6,404	960	(19,732)	12,500	-	26,210
	32,823	6,404	1,208	(19,732)	12,500	-	33,203
General Fund	19,735	118,125	-	(92,014)	(13,000)	(2,010)	30,836
Total Funds	£68,816	£126,024	£1,807	113,918)	-	(2,010)	£80,719

Note: The sum of £6,404 shown as Incoming Resources to the Fabric Fund is the amount received from our investments held by The General Trustees. It was used to pay for the masonry repairs to the bell tower.

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, the church house and manse property.

INTEREST ALLOCATION & SUMMARY OF FUNDS

Interest received during the year on Investments and the Bank Account is allocated to those Funds which do not have their own Bank Deposit Accounts in proportion to the balance in credit of these Funds at the beginning of the Year.

	2,011		2,010	
Interest received on:-	£			£
The C of S Investors Trust-Growth Fund	1,155			1,155
The C of S Investors Trust-Income Fund	620			600
	<u>1,775</u>			<u>1,755</u>
Bank Current Account - Interest to 30/4/11		32		33
		<u>1,807</u>		<u>1,788</u>
	Investment Interest			
	2011	Closing Balances		
	£	2,011	2,010	Allocation
Unrestricted Funds		£	£	%
General Fund		30,836	19,735	
Ministerial Assistance Fund	159	4,561	4,399	8.96%
Organ Fund	85	2,432	2,346	4.78%
Fabric Fund	943	26,210	26,078	53.13%
	<u>1,187</u>	<u>64,039</u>	<u>52,558</u>	<u>66.88%</u>
Restricted Funds				
Nurture Fund	3.31	86	92	0.19%
Kids' Church Fund	20.12	605	556	1.13%
Youth Club Fund	37.47	1,050	1,036	2.11%
Benevolent Fund	110.82	3,177	3,064	6.24%
J.L.Cornfoot Fund	75.85	2,174	2,097	4.27%
Flower Fund	43.18	1,066	1,194	2.43%
Robert Burns Stuart Fund	297.25	8,522	8,219	16.75%
	<u>588</u>	<u>16,680</u>	<u>16,258</u>	<u>33.13%</u>
Totals	<u>1,775</u>	<u>£80,719</u>	<u>£68,816</u>	<u>100.00%</u>
		Less General Fund	<u>£49,081</u>	
		Bank Interest		
	2009	Closing Balances		
	£	2,011	2,010	Allocation
Unrestricted Funds		£	£	%
General Fund		30,836	19,735	
Ministerial Assistance Fund	3	4,561	4,399	8.96%
Organ Fund	2	2,432	2,346	4.78%
Fabric Fund	17	26,210	26,078	53.13%
	<u>21</u>	<u>64,039</u>	<u>52,558</u>	<u>66.88%</u>
Restricted Funds				
Nurture Fund	0.06	86	92	0.19%
Kids' Church Fund	0.36	605	556	1.13%
Youth Club Fund	0.67	1,050	1,036	2.11%
Benevolent Fund	1.99	3,177	3,064	6.24%
J.L.Cornfoot Fund	1.36	2,174	2,097	4.27%
Flower Fund	0.77	1,066	1,194	2.43%
Robert Burns Stuart Fund	5.33	8,522	8,219	16.75%
	<u>11</u>	<u>16,680</u>	<u>16,258</u>	<u>33.13%</u>
Totals	<u>32</u>	<u>£80,719</u>	<u>£68,816</u>	<u>100.00%</u>
		Less General Fund	<u>£49,081</u>	

**Notes forming part of the financial statements
for the year ended 31st December 2011**

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Collections for Third Parties

	2011	2010
	£	£
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
Haiti Earthquake Appeal	-	874
Victim Support Scotland-JVService (2010 Haiti Appeal)	900	1,536
Bethany Trust (March Communion)	202	266
Marie Curie Cancer Care (June Communion)	263	191
Scottish Bible Society	100	-
Cambodian Hope Organisation (2010 Church Visit)	403	4,842
East Africa Famine Appeal (2010 Pakistan Floods Appeal)	590	692
CHAS (October Communion)	250	215
Scottish Poppy Appeal (Remembrance Sunday)	330	340
Birthday Boxes - CrossReach Sunflower Garden Project	200	175
- The Sick Kids Hospital	200	175
Richmond's Hope	334	341
Cystic Fibrosis Research Trust	334	341
CLIC Sargent - Cancer Fund for Children	334	341
	4,440	10,329
Christian Aid Week - General Appeal	649	1,009
	£5,089	£11,338
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	540
Cambodian Hope Organisation - Kids' Church	253	100
Cambodian Hope Organisation - Youth Fund	85	-
Fischy Music (2010 Action Medical Research)	200	60
Gideons International (2010 Bethany Care Shelter)	100	250
Wycliffe Bible Translators	100	-
Scottish Bible Society	260	200
Mission Aviation Fellowship	200	200
Emmanuel Healthcare (EMMS)	200	200
Dr. Graham's Homes	200	200
	£5,138	£4,750
Total Collections for, and Donations to, Third Parties	£10,227	£16,088

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.

	2011	2010
	£	£
CAPITAL ACCOUNT		
Credit Balance at 1st January	34,997	35,497
Refund of Tenants' Deposit	-	(550)
Gain on sale of 500 shares	-	50
Credit Balance at 31st December at cost	<u>£34,997</u>	<u>£34,997</u>
Market Value of Balance at 31st December	<u>£38,043</u>	<u>£40,137</u>
Individually Invested		
Credit Balance at 1st January	650	-
Mr & Mrs Maxwell's Deposit	-	650
Credit Balance at 31st December at cost	<u>£650</u>	<u>£650</u>
REVENUE ACCOUNT		
Gross Income:		
Interest / Dividend Received on Capital Account	2,011	2,145
Interest / Dividend Received on Revenue Account	534	615
30 Woodhall Avenue-Rent for 3 Months (Mr & Mrs Cochrane)	-	1,860
30 Woodhall Avenue-Rent for 06 Months (Mr & Mrs Maxwell)	3,900	-
30 Woodhall Avenue-Rent for 12 Months (Mr & Mrs Maxwell)	-	7,800
	<u>£6,445</u>	<u>£12,420</u>
Expenditure:		
Church ceiling lights system	-	4,322
Repairs to bell tower	6,404	-
	<u>£6,404</u>	<u>£4,322</u>
Net Income	£41	£8,098
Credit Balance at 1st January 2011	£50,194	£42,096
Credit Balance at 31st December 2011	<u>£50,235</u>	<u>£50,194</u>

**Notes forming part of the financial statements
for the year ended 31st December 2011**

BUDGET for 2012	Unrestricted Funds 2011 £	Restricted Funds 2011 £	TOTAL ACTUAL 2011 £	TOTAL BUDGET 2012 £
1 Voluntary Income				
Offerings - (a-e)	81,121	-	81,121	77,380
a) WFO (Non Gift Aid)	5,864	-	5,864	6,040
b) Gift Aid	61,556	-	61,556	63,400
c) Open Plate	7,620	-	7,620	7,850
d) Legacies	6,000	-	6,000	-
e) Donations	80	-	80	90
Tax Recovered on Gift Aid	16,000	-	16,000	16,320
Legacies	-	-	-	-
Congregational Organisations	755	-	755	780
Endowment Income	-	-	-	-
Other	-	1,495	1,495	1,520
	97,876	1,495	99,371	96,000
2 Activities for Generating Funds				
Regular Fundraising Events	-	-	-	-
Use of Premises	18,674	-	18,674	13,800
Other	730	-	730	900
	19,404	-	19,404	14,700
3 Investment Income				
Investment Interest	1,187	588	1,775	1,800
Bank Interest	21	11	32	50
General Trustees Grant	6,404	-	6,404	6,650
	7,612	599	8,211	8,500
4 Incoming Resources from Charitable Activities				
Weddings and Funerals	845	-	845	800
	845	-	845	800
Total Incoming Resources	£125,738	£2,094	£127,831	£120,000
Total Resources Expended	£111,746	£2,172	£113,918	£119,000
Net Incoming Resources	£13,992	(£79)	£13,913	£1,000

Notes forming part of the financial statements
for the year ended 31st December 2011

BUDGET for 2012	Unrestricted Funds 2011 £	Restricted Funds 2011 £	TOTAL ACTUAL 2011 £	TOTAL BUDGET 2012 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	327	-	327	175
	<u>327</u>	<u>-</u>	<u>327</u>	<u>175</u>
Charitable Activities				
Ministries and Mission Allocation	57,327	-	57,327	64,991
Presbytery Dues	1,386	-	1,386	1,700
Donations	4,800	-	4,800	4,840
	<u>63,513</u>	<u>-</u>	<u>63,513</u>	<u>71,531</u>
Voluntary Additional Stipend	143	-	143	0
Minister's Expenses	2,067	-	2,067	2,100
Pulpit Supply	120	-	120	180
Other Salary Costs	6,200	-	6,200	6,400
Fabric Repairs & Maintenance	19,732	-	19,732	16,500
Heat and Light	4,709	-	4,709	5,000
Council Tax - Manse	3,125	-	3,125	3,125
Insurance	4,824	-	4,824	4,900
Other Building Costs	2,734	-	2,734	2,700
Church Office Expenses	2,802	-	2,802	2,800
Organ & Music	533	-	533	550
Mission	255	-	255	250
Other Expenses	342	2,172	2,514	2,459
	<u>111,099</u>	<u>2,172</u>	<u>113,271</u>	<u>118,495</u>
Governance Costs				
Independent Examiner's Fee	320	-	320	330
	<u>320</u>	<u>-</u>	<u>320</u>	<u>330</u>
Total Resources Expended	<u>£111,746</u>	<u>£2,172</u>	<u>£113,918</u>	<u>£119,000</u>

**CHURCH ORGANISATIONS
ADMINISTRATING THEIR OWN FUNDS**

CHRISTIAN ACTION	2011	2010
	£	£
Donations - Juniper Green Inn	61.12	120.38
(2010) Donations - C & B News	0.00	150.00
(2010) Donations - Beetle Drive	0.00	0.00
Bank Interest	1.76	1.62
Total Income	62.88	272.00

(2010) Bethany Trust - Care Shelter	0.00	250.00
Night Shelter Catering	216.24	0.00
(2010) Tear Fund (Haiti Appeal)	0.00	200.00
(2010) Juniper Green Church	0.00	659.11
Total Expenditure	216.24	1,109.11

Excess Income / Expenditure	(153.36)	(837.11)
Balance 1st January	1,919.36	2,756.47
Balance 31st December	£1,766.00	£1,919.36

Jim Walker
Treasurer

GUILD OF FRIENDSHIP	2011	2010
	£	£
Subscriptions at £3.00	132.00	147.00
Offerings	330.20	414.30
Sales Table	320.45	249.30
Baking Stall	0.00	121.00
Total Income	782.65	931.60

Church Funds	350.00	350.00
Cambodia Hope Organisation	100.00	50.00
Church Loop System for Hall 2	0.00	400.00
Mary's Meals	30.00	100.00
Mr A Nicheson	40.00	50.00
Lifeboats	30.00	50.00
Samaritans	25.00	25.00
Springwell Golden Voices	30.00	45.00
Other Speaker Costs	90.00	187.98
Total Expenditure	695.00	1257.98

The Scottish Bible
Society
Deaf Blind Scotland
Mission Aviation
Fellowship
Newbattle Abbey
Mrs Jinty Smart

Excess Income/Expenditure	87.65	(326.38)
Balance at 1st July	461.86	788.24
Balance at 31st June	£549.51	£461.86

Jean Bruce
Treasurer