

**The Church of Scotland**

**Edinburgh, Juniper Green  
Parish Church**

*Building Christ's Church in the Community*

**REPORT AND ACCOUNTS**

**2015**

**Congregation No: 010046**

**Scottish Charity No: SC005197**

# JUNIPER GREEN PARISH CHURCH

## Report and Accounts Year ended 31 December 2015

### Contents

Page 1	Trustee's Annual Report - Minister's Review
Page 2	Trustee's Annual Report - Minister's Review (cont))
Page 3	Trustee's Annual Report - Financial Review
Page 4	Trustee's Annual Report - Financial Review (cont)
Page 5	Trustee's Annual Report - Structure, Governance and Management - Reference and Administrative Information
Page 6	Trustee's Annual Report - Reference and Administrative Information (cont)
Page 7	Trustee's Annual Report - Trustee's Responsibilities in Relation to the Financial Statements
Page 8	Independent Examiner's Report to the Trustees
Page 9	Statement of Financial Activities
Page 10	Balance Sheet
Page 11	Accounting Policies
Page 12	Accounting Policies (cont)
Page 13	Notes on Income
Page 14	Notes on Expenditure
Page 15	Notes on Staff Numbers, Trustees Remuneration & Related Parties and Tangible Fixed Assets
Page 16	Notes on Investments, Debtors, Creditors, Analysis of Assets between Funds and Volunteers
Page 17	Movement in Funds
Page 18	Collections for and Donations to Third Parties
Page 19	Appendix - Funds Held on Behalf of the Congregation by the General Trustees
Page 20	Income Budget for 2016
Page 21	Expenditure Budget for 2016
Page 22	'Shaping the Future' Budget
Page 23	Church Organisations Administrating Their Own Funds

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report Year ended 31 December 2015

The Trustees present their Annual Report and Financial Statements of the charity for the year to 31st December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

### 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:** Every Sunday our morning service is held at 10.30am; on the second Sunday of most months we have an evening service at 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:** Our ultimate intent in mission is to enable people to encounter, and come to faith in, Jesus Christ. We have a number of ways by which we try to do this: we deliver to everyone living in our parish a Christmas and Easter card, which explains a little of what we believe and invites people to special, seasonal events; we run a monthly *Messy Church* for families; our Church Newsletter, website, and facebook page all support these mission initiatives.

**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 and young people 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; and Daily Bible study notes are made available. The Nurture Team is responsible for arranging some of these initiatives.

**Prayer:** We have a number of prayer initiatives. Church Wednesday provides a public congregational focus for prayer; there is monthly Prayer Focus insert 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.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2015

### Objectives (cont)

**Service:** Our Pastoral Care Teams exist to contact and care for the members of the Church and others who are part of the congregation; we run a small Bereavement Support Group that is available to visit people in the aftermath of a funeral; and we have an overseas partnership with the Cambodian Hope Organisation and local partnerships with Bethany Christian Trust, Edinburgh City Mission, the Salvation Army and Fords Road and Davidson House residential homes. We run Open Door Cafe, a mother and toddler group almost every Tuesday morning during school term and have recently begun a very successful monthly soup and roll lunch on the last Friday of every month.

### Achievements and Performance

Our Church membership roll stands at 318 at the end of 2015. The point in the week when the whole church family comes together is Sunday morning worship; we look to blend the best traditions of the church with new music in an informal atmosphere. *Messy Church* continues to provide a place for families to worship and learn together in a creative, informal atmosphere; there are people for whom this is their only connection with church and new people continue to come; frustratingly, while some come regularly, others come once and it may be months before they come back, making continuity and community-building difficult. Our Soup and Roll lunch has been held 3 times: we offer lunch and a space to meet; numbers are small but encouraging and we plan to continue. *Cafe Conversations* was held in one of the local cafes for 4 Sunday evenings in the autumn; it was billed as a neutral space for curious people so that Church people could bring their non-churched friends. The event worked for those who came, but there were oided for the purposes specified in Note 15.

***Promise Sunday*** was held in November. It was the occasion for an adult baptism, 3 professions of faith and the ordination of 7 new elders. Over 80 people had their picnic lunch in the Hall afterwards. This was a Sunday when we celebrated the promises these people made to God, as well as being the opportunity for the whole congregation to (re)commit ourselves to be the people of God in Juniper Green.

***Shaping the Future*** has become a building project in which we plan to make our buildings fit for purpose for the next 30 years or so. We plan to provide buildings that are accessible, family-friendly and flexible to further our mission in the community. Much of the preparatory work has already been done; we intend to complete the project during 2016, with a new access to the front of the building, reshaping the sanctuary, upgrading the toilets, replacing the heating boilers and providing a new kitchen to the rear amongst other things. Funding will be through the sale of the Church Officer's House, the Legacies received this year, current church funds, grants from various charities and organisations who help church refurbishment projects and gifts and fundraising by the congregation.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2015

### Financial Review

#### Summary

The Incoming Resources were £221,104 and the Resources Expended were £139,898, resulting in an operating surplus of £81,206. The main reason for this surplus was the receipt of three Legacies amounting to £102,000. However, there would have been a loss of £7,231 had not the legacies been received, the amount from the General Trustees not been received and the '*Shaping the Future*' costs not included. The value of our funds held in The Church of Scotland Investors Trust rose by only £32 to £41,780 increasing the total movement in funds by £81,236 compared to a reduction of £2,769 last year. This year, however, because of the funds drawn down from the General Trustees to meet fabric costs, the Revenue Account held by the General Trustees only increased by £3,132 to £70,732 after interest and the income from the rent of the church house had been added. The investments held on our behalf in the General Trustees' Capital Account rose by £698 to £47,118.

#### Incoming Resources

There was a slight increase of £1,068 (1.4%) over last year in our main source of income (WFO, S/Os, cheques, and the church open plate). This is encouraging as there had been a decrease the previous year but to maintain a surplus our Offerings should increase by at least 2% every year. Our income from Gift Aid amounted to £17,520 and as such is a most important contribution to our funds. As previously mentioned, the amount received from Legacies was £102,00 but there was a small decrease of £125 in the amount received from the Church Organisations. The income for Restricted Funds was less this year as last year there had been a transfer of £1,247 from the Christian Action bank account. The income from Weddings and Funerals fell by £475, however, the fundraising income increased by £1,256 due to the successful Antiques Roadshow, Choir Evening and Christmas Fayre. There was another decrease in the income from halls rental of £1,652 as we lost further permanent bookings. Unfortunately, our income from hall rely a few people came that we didn't already know.

#### Resources Expended

The **increase** in expenditure during the year amounted to £21,726. This was due to the amount spent on the *Shaping the Future* project of £21,048. The other main costs this year were: repairs to the church and hall roof (£3,740); repair to the harling on south facing wall of church halls (£800); maintenance of the church AV system (£768); and a new hot water cylinder and radiator for the church house (£1,564). Ministries & Mission allocation only increased by £528 and Presbytery Dues reduced by £141; salary cost were higher by £698 as we did not employ a Secretary for part of last year; other expenses were higher by £1,020 than last year as we spent £510 on Mission and £133 on website hosting costs but did not receive the grant of £400 that we received last year from the Church of Scotland. Remaining costs were more or less the same as last year.

## JUNIPER GREEN PARISH CHURCH

### Trustees' Annual Report (cont)

Year ended 31 December 2015

### Financial Review (cont)

#### Movement in Funds

Transfers were made from the General Fund to the Nurture Fund (£200); and *Shaping the Future* Fund (£102,000) - a new Fund set up to manage the income and expenditure of this project. The sum of £116 was also transferred from the Christian Action Fund to supplement the donations made from the Kids' Church Fund to the Crossreach Sunflower Project and to the Sick Kids' Hospital. Following these transfers, interest applied and gains on investments, the Restricted Funds increased this year by £296 to £19,935 the Fabric Fund decreased by £6,336 to £15,114 and the General Fund increased by £3,894 to £35,517. There were no withdrawals from the Ministerial Assistance Fund (£5,226) or Organ Fund (£1,136).

#### Collections/Donations for Third Parties

The amount collected for third parties amounted to £3,599 (£3,346 in 2014) and with the sum collected for Christian Aid Week amounting to £1,221 (£1,596 in 2014); the total amount was £4,820 (£4,942 in 2014). Third party donations were £5,155 (£5,618 in 2014). In total therefore, collections for and donations to, third parties were £9,975 (£10,560 in 2014).

#### Risk Management

The principal risks and uncertainties facing the congregation are: A  
reduction in income: Reduction in Roll due to average age of congregation; those joining will tend to be elderly; people leaving the district; reduction of Gift Aid percentage rebate; and a reduction of outside agencies who hire the church halls.

An increase in expenditure: Increase in Ministry and Mission costs; high cost of maintaining premises; the loss of exemption from payment of water rates should income be above £200k; and payment to contractors if unable to find suitable volunteers from church members.

The continuity of office bearers: It is difficult to find replacements for volunteers who carry out various jobs and, due to an ageing congregation, there is no succession policy in place.

The Trustees plan to manage some of these risks by:

Implementing a Stewardship campaign to include a Gift Day; appointing younger elders; seeking to train younger members to become office bearers.

#### 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 £140,166 of which £83,133 has been designated to the *Shaping the Future* project, £15,114 has been designated for fabric, £1,136 for the organ and £5,266 for ministerial assistance. The funds, which have increased but limited by the revaluation of investments, represent approximately nine months of the annual expenditure (excluding the *Shaping the Future* project). In addition, the General Trustees are holding Capital and Revenue reserves of £47,118 and £70,732 respectively designated for fabric as shown in the Appendix and it is the policy to use these funds for any exceptional fabric expenditure over the coming years. The main project identified for 2016 is the *Shaping the Future* project which will upgrade our grounds and premises to be more accessible, modern and welcoming. The church also held £19,935 of restricted funds which have been provenly a few people came that we didn't already

## JUNIPER GREEN PARISH CHURCH

### Trustees' Annual Report (cont) Year ended 31 December 2015

#### Structure, Governance and Management

The congregation is a registered charity, number SC005197 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts of Regulations of the General Assembly of the Church of Scotland

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 .

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.

#### Reference and Administrative Information

##### Trustees

##### Kirk Session Members

Aitken, Ian	Elliot, Martin	Mackay, Ross
Aitken, Moira	Gilmour, Ian	McIntosh, Greg
Beevers, Cliff	Grieve, Chris (from 16 Nov)	Merriman, Michael (from 16 Nov)
Berry, Karen	Grieve, Lesley	Paulin, Sandra
Boulogne, Tilly (from 16 Nov)	Grieve, Michael	Robertson, Alison (from 16 Nov)
Brown, Ann	Hales, Gill (resigned 30 June)	Rhynas, Sarah (from 16 Nov)
Buchanan, Douglas	Heathwood, Maureen	Sharp, John
Campbell, Gordon	Hunter, Yvonne	Tonner, Nancy
Dewar, Rev. James	Kinnear, Florence	Winney, Robin
Elliot, Fiona (from 16 Nov)	Laing, Gordon (from 16 Nov)	

##### Principal Office-bearers

Minister:	Dewar, Rev. James
Session Clerk:	Mackay, Ross
Church Treasurer:	Buchanan, Douglas

**Principal Office** 496b Lanark Road  
Juniper Green  
Edinburgh EH14 5DH

**Charity Registration No:** SC005197

**JUNIPER GREEN PARISH CHURCH**



# **JUNIPER GREEN PARISH CHURCH**

## **Trustees' Annual Report (cont)**

**Year ended 31 December 2015**

## **Reference and Administrative Information (cont)**

### **Minister's Contact Address**

The Manse  
476 Lanark Road  
Juniper Green  
Edinburgh  
EH14 5PR

### **Treasurer's Contact Address**

15 Baberton Crescent  
Juniper Green  
Edinburgh  
EH14 5BW

### **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 Nos: 00184681 (Income)  
11006319 (Expenditure)

## **JUNIPER GREEN PARISH CHURCH**

### **Trustees' Annual Report (cont) Year ended 31 December 2015**

#### **Trustees' Responsibilities in Relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards 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 operation.

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

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

Approved by the Trustees and signed on their behalf,

*Ross Mackay*  
Session Clerk

Date: 25th February 2016

## JUNIPER GREEN PARISH CHURCH

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

I report on the accounts of Edinburgh, Juniper Green Parish Church for the year ended 31st December 2015 which are set out on pages 9 to 20.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

#### **Respective responsibilities of Trustees and independent 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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 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 seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

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

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

*Timothy D Straton*

Name: Timothy Duncan Straton, TD CA CTA

Professional Qualification: Chartered Accountant (ICAS)

Address: 32 Wardie Road  
Edinburgh  
EH5 3LG

Date: 26th February 2016

## JUNIPER GREEN PARISH CHURCH

### Statement of Financial Activities

Year ended 31st December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	TOTAL YEAR 2015 £	TOTAL YEAR 2014 £
<b><u>Income from</u></b>				
<b><u>Incoming resources from generated funds</u></b>				
Donations and Legacies	1 198,575	1,541	200,116	99,390
Charitable Activities	2 2,824	-	2,824	2,043
Other Trading Activities	3 8,766	-	8,766	10,418
Investments	4 0	0	0	1,712
Other	5 7,485	-	7,485	0
<b><u>Total Income</u></b>	<b><u>217,650</u></b>	<b><u>1,541</u></b>	<b><u>219,191</u></b>	<b><u>113,563</u></b>
<b><u>Expenditure on:</u></b>	6			
Raising Funds	153	-	153	153
Charitable Activities	137,505	2,240	139,745	117,664
Other	-	-	-	-
<b><u>Total Expenditure</u></b>	<b><u>137,658</u></b>	<b><u>2,240</u></b>	<b><u>139,898</u></b>	<b><u>118,172</u></b>
<b>Net income/expenditure before gains and losses on investments</b>	<b>79,992</b>	<b>(699)</b>	<b>79,293</b>	<b>(4,609)</b>
Net gains (losses) on investments	30	-	30	1,840
<b>Net income/(expenditure)</b>	<b><u>80,022</u></b>	<b><u>(699)</u></b>	<b><u>79,323</u></b>	<b><u>(2,769)</u></b>
Transfers between Funds	(200)	200	-	-
<b>Net Movement in Funds</b>	<b><u>79,822</u></b>	<b><u>(499)</u></b>	<b><u>79,323</u></b>	<b><u>(2,769)</u></b>
<b>Total Funds Brought Forward</b>	<b>59,226</b>	<b>19,639</b>	<b>78,865</b>	<b>81,634</b>
<b>Total Funds Carried Forward</b>	<b><u>£139,048</u></b>	<b><u>£19,140</u></b>	<b><u>£158,188</u></b>	<b><u>£78,865</u></b>

## JUNIPER GREEN PARISH CHURCH

### Balance Sheet

At 31 December 2015

		2015	2015	2014	2014
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	-		-	
Investments	10	<u>41,780</u>	<u>41,780</u>	<u>41,750</u>	<u>41,750</u>
<b>Total Fixed Assets</b>		<u>41,780</u>	<u>41,780</u>	<u>41,750</u>	<u>41,750</u>
<b>Current Assets</b>					
Debtors	11	4,390		4,154	
Bank and Cash		<u>115,501</u>		<u>34,736</u>	
<b>Total Current Assets</b>		<u>119,891</u>		<u>38,890</u>	
<b>Liabilities</b>					
Creditors due within one year	12	1,570		1,375	
Payments in advance		<u>0</u>		<u>400</u>	
		1,570		1,775	
			118,321		37,115
<b>Net Assets</b>			<u><b>£160,101</b></u>		<u><b>£78,865</b></u>
<b>The Funds of Juniper Green Parish Church</b>					
Restricted Income Funds		19,935		19,639	
Unrestricted Income Funds		<u>140,167</u>		<u>59,226</u>	
<b>Total Charity Funds</b>	15		<u><b>£160,101</b></u>		<u><b>£78,865</b></u>

The Accounts were approved by the Kirk Session on 3rd February 2016

For and on behalf of the Kirk Session.

*Ross Mackay*

Session Clerk

*R Douglas Buchanan*

Treasurer

# JUNIPER GREEN PARISH CHURCH

**Year ended 31st December 2015**

## **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.

### **Basis of preparation**

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

### **Fund Accounting**

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**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### **Donated Services and Facilities**

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt

### **Interest Receivable**

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

## **JUNIPER GREEN PARISH CHURCH**

**Year ended 31st December 2015**

### **Accounting Policies (cont)**

#### **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls, manse and former church house, 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. All tangible fixed assets costing in excess of £10,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives: Fixtures, fittings and office equipment: 5 years

#### **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.

## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	TOTAL 2015 £	TOTAL 2014 £
<b>1 Donations and Legacies</b>				
Offerings	77,245	-	77,245	76,177
Tax Recovered on Gift Aid	17,520	-	17,520	17,521
Legacies	102,000	-	102,000	700
Other	1,810	1,541	3,351	2,806
	<u>198,575</u>	<u>1,541</u>	<u>200,116</u>	<u>99,390</u>
<b>2 Income from Charitable Activities</b>				
Weddings and Funerals	725	-	725	1,200
Other - Antiques Roadshow	415	-	415	0
- Choir Evening	650	-	650	0
- Christmas Fayre	1,034	-	1,034	843
	<u>2,824</u>	<u>0</u>	<u>2,824</u>	<u>2,043</u>
<b>3 Income from Other Trading Activities</b>				
Halls Rent Received	<u>8,766</u>	<u>0</u>	<u>8,766</u>	<u>10,418</u>
<b>4 Investment Income</b>				
Investment Interest	0	0	0	1,673
Bank Interest	0	0	0	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,712</u>
<b>5 Other Income</b>				
Receipts from General Trustees	<u>7,485</u>	<u>0</u>	<u>7,485</u>	<u>0</u>
<b>Total Incoming Resources</b>	<u>£217,650</u>	<u>£1,541</u>	<u>£219,191</u>	<u>£113,563</u>



## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	TOTAL 2015 £	TOTAL 2014 £
<b>6 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	153	-	153	153
	<b><u>153</u></b>	<b><u>-</u></b>	<b><u>153</u></b>	<b><u>153</u></b>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	64,543	-	64,543	64,135
Presbytery Dues	1,780	-	1,780	1,834
Donations	4,720	-	4,720	4,675
Minister's Expenses (Note 8)	2,534	-	2,534	2,436
Pulpit Supply	390	-	390	385
Other Salary Costs (Note 7)	7,083	-	7,083	6,385
Fabric Repairs & Maintenance (below)	33,557	-	33,557	15,165
Heat and Light	6,391	-	6,391	6,670
Council Tax - Manse	3,251	-	3,251	3,080
Insurance	4,714	-	4,714	4,467
Other Building Costs	3,202	-	3,202	2,867
Church Office Expenses	3,097	-	3,097	2,623
Pianos & Music Licence	983	-	983	788
Other Expenses	1,260	2,240	3,500	2,509
	<b><u>137,505</u></b>	<b><u>2,240</u></b>	<b><u>139,745</u></b>	<b><u>118,019</u></b>
<b>Total Resources Expended</b>	<b><u>£137,658</u></b>	<b><u>£2,240</u></b>	<b><u>£139,898</u></b>	<b><u>£118,172</u></b>
<b>Analysis of Fabric Expenditure</b>				
	2015	2015	2015	2014
	Paid by			
	General Trustees			
	£	£	£	£
Church Sanctuary	2,403	1,870	4,273	4,968
Church Organ	576	-	576	828
Church Halls and Equipment	2,295	1,870	4,165	3,544
Church House and Garden	989	1,564	2,553	1,431
Church Manse	942	-	942	4,394
	<b><u>7,205</u></b>	<b><u>5,304</u></b>	<b><u>12,509</u></b>	<b><u>15,165</u></b>
<i>Shaping the Future</i> Project	18,867	2,181	21,048	0
	<b><u>£26,072</u></b>	<b><u>£7,485</u></b>	<b><u>£33,557</u></b>	<b><u>£15,165</u></b>

# JUNIPER GREEN PARISH CHURCH

## Notes forming part of the financial statements for the year ended 31st December 2015

	2015	2014
<b>7 Staff costs and numbers</b>	<b>£</b>	<b>£</b>
Salaries and wages	7,083	6,385
Social Security costs	-	-
	<u><b>£7,083</b></u>	<u><b>£6,385</b></u>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Music	1	1
	<u><b>2</b></u>	<u><b>2</b></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 £26,119 and the maximum stipend in the 5th and subsequent years was £32,098.

### 8 Trustee Remuneration and Related Party Transactions

No trustee, apart from the Minister, received any reimbursement of expenses during the year.

During the year, Mrs Florence Kinnear, who is a member of the Kirk Session, received £4,176 (2014: £3,960) for providing her services as organist during the year.

During the year, Mrs Alison Robertson, who is a member of the Kirk Session, received £2,907 (2014: not a Trustee) for providing her services as secretary during the year.

During the year, Mrs Karen Berry, who is a member of the Kirk Session, received £520 (2014: £520) for looking after the security of the church premises.

During the year, the Minister received £1,670 (2014: £1,647) in travelling expenses; £864 (2014: £789) for telephone and broadband bills; and the manse council tax of £3,250 (2014: £3,080) was paid by the church.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into during the year.

During the year the total of £23,627 was donated to the congregation by the Trustees.

### 9 Tangible Fixed Assets

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

There are no items of office equipment that are of any capital value.

## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2015

<b>10 Investments</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Market value at 01 January	41,750	39,910
Unrealised gain / loss on investments	30	1,840
<b>Market value at 31 December</b>	<b><u>£41,780</u></b>	<b><u>£41,750</u></b>
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
<b>Investments at cost</b>	<b><u>£29,120</u></b>	<b><u>£29,120</u></b>
<b>11 Debtors</b>	<b>£</b>	<b>£</b>
Gift Aid Tax Refund	4,242	4,001
WFO Envelopes Paid in Advance	148	153
	<b><u>£4,390</u></b>	<b><u>£4,154</u></b>
<b>12 Creditors</b>	<b>£</b>	<b>£</b>
Crossreach	200	230
The Sick Kids Foundation	200	230
CLIC Sargent	390	305
Currie Octagon Club	390	305
Richmond's Hope	390	305
	<b><u>£1,570</u></b>	<b><u>£1,375</u></b>
<b>Payments in advance</b>	<b>£</b>	<b>£</b>
Hall Rents	0	400
	<b><u>£0</u></b>	<b><u>£400</u></b>

### 13 Analysis of Net Assets Between Funds

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	(62,869)	104,649	0	41,780
Current Assets	99,956	0	19,935	119,891
Current Liabilities	(1,570)	0	0	(1,570)
Net Assets at 31 Dec 2015	<b><u>£35,517</u></b>	<b><u>£104,649</u></b>	<b><u>£19,935</u></b>	<b><u>£160,101</u></b>

### 14 Volunteers

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

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2015

### 15 Movement in Funds

	At 01-Jan 2015 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investments Gains/ Losses £	At 31-Dec 2015 £
<b>Restricted Funds</b>							
Nurture Fund	142	45	6	(215)	200	-	178
Kids' Church Fund	636	319	26	(467)	116	-	630
Youth Fund	1,024	-	41	-	-	-	1,065
Benevolent Fund	3,525	-	142	-	-	-	3,667
Choir Fund	2,412	-	98	-	-	-	2,510
Flower Fund	1,197	1,109	48	(1,286)	-	-	1,068
Christian Action Fund	10,703	68	434	(272)	(116)	-	10,817
	<b>19,639</b>	<b>1,541</b>	<b>795</b>	<b>(2,240)</b>	<b>200</b>	<b>0</b>	<b>19,935</b>
<b>Unrestricted Funds</b>							
<b>Designated:</b>							
Ministerial Assistance	5,061	-	205	-	-	-	5,266
Organ Fund	1,092	-	44	-	-	-	1,136
Fabric Fund	21,450	5,304	869	(12,509)	-	-	15,114
Shaping the Future Fund	-	2,181	-	(21,048)	102,000	-	83,133
	<b>27,603</b>	<b>7,485</b>	<b>1,118</b>	<b>(33,557)</b>	<b>102,000</b>	<b>0</b>	<b>104,649</b>
<b>General Fund</b>	<b>31,623</b>	<b>210,165</b>	<b>0</b>	<b>(104,100)</b>	<b>(102,200)</b>	<b>30</b>	<b>35,517</b>
<b>Total Funds</b>	<b>£78,865</b>	<b>£219,191</b>	<b>£1,913</b>	<b>(£139,898)</b>	<b>£0</b>	<b>£30</b>	<b>£160,101</b>

Note: The Incoming Resources to the Fabric & Shaping the Future Funds were from our investments held by the General Trustees. The major Fabric Fund expenditure was for repair to church & halls roof (£3,740) & harling (£800); church AV system maintenance (£768); and hot water cylinder & radiator for church house (£1,564)

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 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.  
**Christian Action Fund:** This fund is to provide resources to assist those in need within the community. The incoming resources were previously held by the Christian Action Committee.

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 halls, the church house and manse property.  
**Shaping the Future Fund:** The Trustees have set up a fund to manage the income and expenditure of the *Shaping the Future* project.

**JUNIPER GREEN PARISH CHURCH**

**JUNIPER GREEN PARISH CHURCH**

**JUNIPER GREEN PARISH CHURCH**

104.0	98.7	3.8	-115.3	-	-	91.7
554.0	563.0	20.3	-831.0	250.0	-	556.4
1051.0	150.0	38.6	-303.0	100.0	-	1036.1
2956.0	-	108.6	0.0	0.0	-	3064.6
2023.0	-	74.3	0.0	0.0	-	2097.3
1082.0	1066.0	39.7	-993.8	0.0	-	1194.0
7928.3	-	291.1	0.0	0.0	-	8219.4
15698.0	1877.7	577.0	-2243.6	350.0	-	16259.9
4242.8	-	155.8	-	-	-	4398.6
2263.1	-	83.1	-	-	-	2346.2
26472.0	5381.0	972.1	-16247.3	9500.0	-	26077.9
14459.0	105260.4	0.0	-92841.2	-9850.0	-	17028.2
47437.0	110640.9	1211.0	-109088.5	-350.0	0.0	49850.9
63135.0	112518.6	1788.0	-111332.1	-	-	66110.8

**JUNIPER GREEN PARISH CHURCH**



## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2015

#### 16 Collection for Third Parties

	2015	2014
	£	£
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
Vine Trust - JVService (2014 Help for Heroes)	815	855
Marie Curie Cancer Care (March Communion)	305	255
Tear Fund - No Child Taken (Bake Event)	324	0
Bethany Trust (June Communion)	260	277
CHO (Quiz Night and other fund raising)	285	524
Tearfund Refugee Appeal (October Communion -2014 CHAS)	270	210
Scottish Poppy Appeal (Remembrance Sunday)	170	310
Currie Octagon Club	390	305
Richmond's Hope	390	305
CLIC Sargent - Cancer Fund for Children	390	305
	<b>3,599</b>	<b>3,346</b>
Christian Aid Week - General Appeal	1,221	1,596
	<b>£4,820</b>	<b>£4,942</b>

The following donations were made to other Charities and good causes:

Scripture Union - ES Team	3,000	3,000
Birthday Boxes - CrossReach Sunflower Garden Project	200	230
- The Sick Kids Hospital	200	230
Cambodian Hope Organisation - Church Donation	720	600
Cambodian Hope Organisation - Kids' Church	35	75
Cambodian Hope Organisation - Members' Donations	0	408
Scottish Bible Society (incl. Pulpit Supply)	250	325
Mission Aviation Fellowship	250	250
EMMS International	250	250
Dr. Graham's Homes	250	250
	<b>£5,155</b>	<b>£5,618</b>

<b>Total Collections for, and Donations to, Third Parties</b>	<b>£9,975</b>	<b>£10,560</b>
---	---------------	----------------

## JUNIPER GREEN PARISH CHURCH

### 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.

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>CAPITAL ACCOUNT</b>		
Credit Balance at 1st January	34,997	34,997
<b>Credit Balance at 31st December at cost</b>	<u><b>£34,997</b></u>	<u><b>£34,997</b></u>
<b>Market Value of Balance at 31st December</b>	<u><b>£47,118</b></u>	<u><b>£46,420</b></u>
<b>Individually Invested</b>		
Credit Balance at 1st January	650	650
Mr & Mrs Maxwell's Deposit		
<b>Credit Balance at 31st December at cost</b>	<u><b>£650</b></u>	<u><b>£650</b></u>
<b>REVENUE ACCOUNT</b>		
<b>Gross Income:</b>		
Interest / Dividend Received on Capital Account	1,955	1,860
Interest / Dividend Received on Revenue Account	412	337
30 Woodhall Avenue-Rent for 6 Months (Mr & Mrs Maxwell)	4,050	3,375
30 Woodhall Avenue-Rent for 7 Months (Mr & Mrs Maxwell)	4,200	4,725
	<u><b>£10,617</b></u>	<u><b>£10,297</b></u>
<b>Expenditure:</b>		
Supply and fit hot water cylinder in church house	888	0
Supply and fit convector radiator and pipework in church house	676	0
Carrying out work on the church and hall roof	3,740	0
Professional fees and expenses for architectural services	2,181	0
	<u><b>£7,485</b></u>	<u><b>£0</b></u>
<b>Net Income:</b>	<b>£3,132</b>	<b>£10,297</b>
Credit Balance at 1st January 2015	£67,600	£57,303
<b>Credit Balance at 31st December 2015</b>	<u><b>£70,732</b></u>	<u><b>£67,600</b></u>

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2015

BUDGET for 2016	Unrestricted Funds 2015 £	Restricted Funds 2015 £	TOTAL ACTUAL 2015 £	TOTAL BUDGET 2016 £	Increase
<b>1 Voluntary Income</b>					
Offerings - (a-d)	77,245	-	77,245	79,200	2.5%
a) WFO (Non Gift Aid)	4,580	-	4,580	4,700	2.6%
b) Gift Aid	63,878	-	63,878	65,500	2.5%
c) Open Plate	8,687	-	8,687	8,900	2.5%
d) Donations	100	-	100	100	
Tax Recovered on Gift Aid	17,520	-	17,520	18,000	2.7%
Legacies	102,000	-	102,000	0	
Congregational Organisations	1,810	-	1,810	1,900	5.0%
Other	-	1,541	1,541	1,600	
	<b>198,575</b>	<b>1,541</b>	<b>200,116</b>	<b>100,700</b>	
<b>2 Activities for Generating Funds</b>					
Regular Fundraising Events	-	-	-	-	
Use of Premises	8,766	-	8,766	8,800	
Other Fundraising	2,099	-	2,099	1,700	
	<b>10,865</b>	<b>0</b>	<b>10,865</b>	<b>10,500</b>	-3.4%
<b>3 Investment Income</b>					
Investment Interest	0	0	0	1,700	
Bank Interest	0	0	0	400	
General Trustees Grant	7,485	-	7,485	0	
	<b>7,485</b>	<b>0</b>	<b>7,485</b>	<b>2,100</b>	
<b>4 Incoming Resources from Charitable Activities</b>					
Weddings and Funerals	725	-	725	700	
	<b>725</b>	<b>0</b>	<b>725</b>	<b>700</b>	
<b>Total Incoming Resources</b>	<b>£217,650</b>	<b>£1,540</b>	<b>£219,191</b>	<b>£114,000</b>	
<b>Total Resources Expended</b>	<b>£137,658</b>	<b>£2,240</b>	<b>£139,898</b>	<b>£117,000</b>	
<b>Net Incoming Resources</b>	<b>£79,992</b>	<b>-£700</b>	<b>£79,293</b>	<b>(£3,000)</b>	

N.B. Income and Expenditure amounts associated with the *Shaping the Future* project are excluded from the Budget

## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2015

<b>BUDGET for 2016</b>	<b>Unrestricted Funds 2015 £</b>	<b>Restricted Funds 2015 £</b>	<b>TOTAL ACTUAL 2015 £</b>	<b>TOTAL BUDGET 2016 £</b>
<b>5 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	153	-	153	153
	<b>153</b>	<b>-</b>	<b>153</b>	<b>153</b>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	64,543	-	64,543	65,987
Presbytery Dues	1,780	-	1,780	1,800
Donations	4,720	-	4,720	4,720
	71,043	-	71,043	72,507
Minister's Expenses	2,534	-	2,534	2,500
Pulpit Supply	390	-	390	300
Other Salary Costs	7,083	-	7,083	7,250
Fabric Repairs & Maintenance	33,557	-	33,557	10,000
Heat and Light	6,391	-	6,391	6,500
Council Tax - Manse	3,251	-	3,251	3,260
Insurance	4,714	-	4,714	4,500
Other Building Costs	3,202	-	3,202	4,800
Church Office Expenses	3,097	-	3,097	2,600
Organ & Music	983	-	983	800
Other Expenses	1,260	2,240	3,500	1,830
	<b>137,505</b>	<b>2,240</b>	<b>139,745</b>	<b>116,847</b>
<b>Total Resources Expended</b>	<b>£137,658</b>	<b>£2,240</b>	<b>£139,898</b>	<b>£117,000</b>

N.B. Costs associated with the *Shaping the Future* project are excluded from the Budget

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2015

### SHAPING THE FUTURE

#### BUDGET for 2016

	TOTAL ACTUAL 2015 £	TOTAL BUDGET 2016 £	TOTAL BUDGET CONTRACT £
<b>1 Income</b>			
Sale of Church House		210,000	210,000
Legacies	102,000		102,000
Internal Fundraising		32,000	32,000
Tax Refunded on Gift Aid		6,000	6,000
C of S General Trustees	2,181	42,000	44,181
C of S Charitable Trust		5,000	5,000
Grants from Charitable Trusts		45,000	45,000
<b>Total Income</b>	<b><u>104,181</u></b>	<b><u>340,000</u></b>	<b><u>444,181</u></b>
<b>2 Expenditure</b>			
<b>Construction Costs</b>			
External		50,000	50,000
Vestibule		27,000	27,000
Sanctuary		75,000	75,000
Lighting		18,000	18,000
Plant Room and Halls 2, 3 & 4		45,000	45,000
Hall 1 and back of Hall 1		60,000	60,000
Toilets & General Maintenance		30,000	30,000
		<b><u>305,000</u></b>	<b><u>305,000</u></b>
<b>Fixtures and Fittings</b>			
Chairs for Sanctuary		30,000	30,000
		<b><u>30,000</u></b>	<b><u>30,000</u></b>
<b>Value Added Tax</b>			
Non-discretionary on Construction		40,000	40,000
Chairs for Church		6,000	6,000
Professional Fees & Expenses	3,161	6,522	9,683
	<b><u>3,161</u></b>	<b><u>52,522</u></b>	<b><u>55,683</u></b>
<b>Professional Fees</b>			
NGP Architecture	15,402	18,148	33,550
Surveyor		7,625	7,625
Engineer		3,875	3,875
Other		1,613	1,613
Local Authority	2,082		2,082
	<b><u>17,484</u></b>	<b><u>31,261</u></b>	<b><u>48,745</u></b>
<b>Expenses</b>			
NGP Architecture	403	550	953
Surveyor		300	300
Engineer		300	300
Other		200	200
	<b><u>403</u></b>	<b><u>1,350</u></b>	<b><u>1,753</u></b>
<b>Total Expenditure</b>	<b><u>£21,048</u></b>	<b><u>£420,133</u></b>	<b><u>441,181</u></b>
<b>Surplus / Deficit</b>	<b><u>£83,133</u></b>	<b><u>(£80,133)</u></b>	<b><u>£3,000</u></b>

# JUNIPER GREEN PARISH CHURCH

## CHURCH ORGANISATIONS

### ADMINISTRATING THEIR OWN FUNDS

<b>CHRISTIAN ACTION</b>	<b>2015</b>	<b>2014</b>	
	£	£	
Donations - Juniper Green Inn	-	61.38	
Bank Interest	-	1.04	
<b>Total Income</b>	<b>-</b>	<b>62.42</b>	
Night Shelter Catering	-	143.76	
Transferred to Juniper Green Church	-	1,246.75	
<b>Total Expenditure</b>	<b>-</b>	<b>1,390.51</b>	
Excess Income / Expenditure	-	(1,328.09)	
Balance 1st January	-	1,328.09	
<b>Balance 31st December</b>	<b>-</b>	<b>£0.00</b>	
<b>GUILD OF FRIENDSHIP</b>	<b>2015</b>	<b>2014</b>	
	£	£	
Subscriptions at £5.00	205.00	200.00	
Offerings	383.50	380.80	
Sales Table	224.80	237.45	
Coffee Morning		508.00	
Quiz		127.00	
<b>Total Income</b>	<b>813.30</b>	<b>1,453.25</b>	
Church Funds	500.00	800.00	Church Funds
Sir G Palmer	25.00	50.00	Penumbra Crisis Centre
San Ghanny	25.00	50.00	Erskine Home
Mary's Meals	25.00	35.00	Mary's Meals
Crossreach	25.00	30.00	Mrs Pearce
Springwell	30.00	50.00	Live Music
Salvation Army	20.00	30.00	Out of Africa into Malta
Passage to India	30.00	20.00	Dean Village Association
		20.00	Riding for Disabled
		15.00	Bethany Trust
		15.00	74A Brownies
		10.00	Marie Curie
Other Costs	113.78	124.50	Other Costs
<b>Total Expenditure</b>	<b>793.78</b>	<b>1,249.50</b>	
Excess Income/Expenditure	19.52	203.75	
Balance at 1st July	394.05	190.30	
<b>Balance at 31st June</b>	<b>£413.57</b>	<b>£394.05</b>	

*Jean Bruce*  
Treasurer



Juniper Green  
Parish Church