

**The Church of Scotland**

**Edinburgh, Juniper Green  
Parish Church**

*Building Christ's Church in the Community*

**REPORT AND ACCOUNTS**

**2017**

**Congregation No: 010046**

**Scottish Charity No: SC005197**

# JUNIPER GREEN PARISH CHURCH

## **Report and Accounts Year ended 31 December 2017**

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# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report

### Year ended 31 December 2017

The Trustees present their Annual Report and Financial Statements of the charity for the year to 31st December 2017. 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 a 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. The Prayer Team supports this work.

# **JUNIPER GREEN PARISH CHURCH**

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

**Year ended 31 December 2017**

### **Objectives and Activities (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 a very successful monthly soup and roll lunch on the last Friday of every month.

### **Achievements and Performance**

Our Church membership roll stands at 297 at the end of 2017. 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; numbers have been disappointing in the autumn session, but those who do come engage well with what we try to do. The building project has taken up a lot of energy and attention in 2017; the works we have engaged in are nearly complete and a Kirk Session review of the project is promised. We have appointed a Family Development worker this year; Heather Merriman was appointed in the Summer in partnership with Currie Kirk; it is early days, but Heather is an asset to our leadership team.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2017

### Financial Review

#### Summary

The Incoming Resources were £400,553 and the Resources Expended were £478,513, resulting in an operating loss of £77,960. The main reason for this loss was the activity of the *Shaping the Future* project where income and expenditure has to be based over 3 years. There would have been a loss of £1,232 excluding the project but even that figure included a one off donation of £6,250 (incl. Gift Aid) to pay for the costs of employing a Family Worker (£2,613). A legacy received of £10,000 was also allocated to the Ministerial Assistance Fund. A further legacy received of £10,000 was allocated to Shaping the Future. Our funds held in The Church of Scotland Investors Trust rose by £3,000 to £48,140 decreasing the total movement in funds by £74,960 compared to an increase of £16,645 last year. The sale of the church house for £240,852 which was being held on deposit by the General Trustees for the *Shaping the Future* project, was reduced to zero from the payment of costs of the project, the Revenue Account held by the General Trustees decreased by £15,106 to £49,161 after interest and other project costs had been applied and the market value of investments held on our behalf in the General Trustees' Capital Account rose by £1,745 to £53,400. We therefore hold funds of £101,786 and the General Trustees hold Funds on our behalf amounting to £102,561.

#### Incoming Resources

There was a slight decrease of £299 (0.39%) over last year in our main source of income (WFO, S/Os, cheques, and the church open plate). This was encouraging as there was an additional £9,060 donated from members and non-members to the *Shaping the Future* project. Our income from Gift Aid amounted to £17,501 plus £1,910 for our project and as such is a most important contribution to our funds. The amount received from Legacies was £20,583. Other fundraising for *Shaping the Future* amounted to £1,731 mostly from the donation of £700 from the Guild, the Christmas Fayre, the concert and final sales of The Soup Book. There was also a small decrease in hall rental (£1,065) due to the halls being closed for refurbishment but there was an increase in charges for Weddings and Funerals (£125). The Other income was less because the donation from the Guild was given to *Shaping the Future*. Finally, the income from investments and bank interest added £1,704 (£2,269 in 2016).

#### Resources Expended

The **increase** in expenditure during the year amounted to £308,781. This was due to the increased amount spent on the *Shaping the Future* project of £295,510. The other main costs this year were: fitting new windows in Hall 1 (£12,868), cost of maintenance to main boilers (£1,288), roofing repairs (£2,038) and fire safety measures (£1,593). Heating and lighting costs were higher (by £1,386) as were the rates for the manse (by £565) and, for the first time, we had to pay for water rates this year amounting to £926. Other expenses were lower at £235 mostly due to income from the Friday lunches of £638. The cost of Mission for this year was £344 (£522 in 2016).

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2017

### Financial Review (cont)

#### Movement in Funds

Transfers were made from the General Fund to the Nurture Fund (£100), Kids' Church Fund (£600) and the Fabric Fund (£16,300). Following these transfers and interest applied, the Restricted Funds increased this year by £118 to £20,177. The Ministerial Fund increased by £13,709 to £19,701 following the income of a legacy (£10,000) and a donation (£5,000) plus Gift Aid less the amount paid to the Family Worker (£2,613). The Fabric Fund increased by £319 to £17,558. The amount paid into the *Shaping the Future* Fund by the General Trustees (£249,855), the collections for the project in the way of a legacy, members' and non-members' donations, Gift Aid, fundraising and interest, less expenditure of £350,604, decreased the Fund by £76,330 to £22,344. The General Fund decreased by £12,792 to £21,463. There were no withdrawals from the Organ Fund (£1,173).

#### Collections/Donations for Third Parties

The amount collected for third parties amounted to £2,952 (£4,011 in 2016) and with the sum collected for Christian Aid Week amounting to £977 (£1,186 in 2016); the total amount was £3,929 (£5,197 in 2016). Third party donations were £4,840 (£4,840 in 2016). In total therefore, collections for and donations to third parties were £8,769 (£10,437 in 2016). The reduction was due to the Joint Valley Service collection being given in Balerno Parish Church.

#### 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: Ministry and Mission costs remain high; ongoing cost of maintaining premises to a high standard; the loss of exemption from payment of water rates ; 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 in March 2018 to include encouraging members to change to giving by Bank Standing Order.

#### Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure within general and designated funds. At the year end, the Church held unrestricted funds of £81,609 of which £22,344 has been designated to *Shaping the Future*, £17,558 has been designated for fabric, £1,173 for the organ and £19,071 for ministerial assistance. The funds, aided by the revaluation of investments, represent five and a half months of the annual expenditure (excluding the *Shaping the Future* project). In addition, the General Trustees are holding Capital and Revenue reserves of £53,400 and £49,161 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 2018 continues to be *Shaping the Future* which will be finished when the work in the church vestibule and any remaining snagging work have been completed. The church also held £20,177 of Restricted Funds which have been provided f General Trustees decreased by £15,10

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2017

### 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 (retired 09/17)
Beevers, Cliff	Grieve, Christopher	Merriman, Michael
Berry, Karen	Grieve, Lesley	Paulin, Sandra
Boulogne, Tillie	Grieve, Michael	Robertson, Alison
Brown, Ann	Heathwood, Maureen	Rhynas, Sarah
Buchanan, Douglas	Hunter, Yvonne	Sharp, John
Campbell, Gordon	Kinnear, Florence	Tonner, Nancy
Dewar, Rev. James	Laing, Gordon	Winney, Robin
Elliot, Fiona		

#### Principal Office-bearers

Minister:	Dewar, Rev. James	
Session Clerk:	Mackay, Ross	
Church Treasurer:	Buchanan, Douglas	From 01 Jan to 15 Feb and 16 Sep to 31 Dec
Church Treasurer:	Sharp, John	From 16 Feb to 15 Sep

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

**Charity Registration No:** SC005197

# **JUNIPER GREEN PARISH CHURCH**

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

**Year ended 31 December 2017**

## **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  
239 St. John's Road.  
Corstorphine  
Edinburgh  
EH12 7XA

Sort Code: 83-19-15  
Account Nos: 00184681 (Income)  
11006319 (Expenditure)



## JUNIPER GREEN PARISH CHURCH

### **Trustees' Annual Report (cont)** **Year ended 31 December 2017**

#### **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: 7th February 2018

## 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 2017 which are set out on pages 9 to 19.

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**

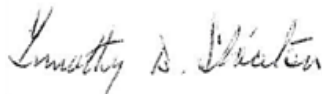
My examination is carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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: 13th February 2018

## JUNIPER GREEN PARISH CHURCH

### Statement of Financial Activities

Year ended 31st December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	TOTAL YEAR 2017 £	TOTAL YEAR 2016 £
	Note			
<b><u>Income from</u></b>				
<b>Incoming resources from generated funds</b>				
Donations and Legacies	1	133,022	1,868	134,890
Charitable Activities	2	2,756	-	2,756
Other Trading Activities	3	11,347	-	11,347
Investments	4	1,431	274	1,705
Other	5	249,855	-	249,855
		-		-
<b><u>Total Income</u></b>		<b><u>398,411</u></b>	<b><u>2,142</u></b>	<b><u>400,553</u></b>
<b><u>Expenditure on:</u></b>				
Raising Funds	6	144	-	144
Charitable Activities		475,645	2,724	478,369
Other		-	-	-
<b><u>Total Expenditure</u></b>		<b><u>475,789</u></b>	<b><u>2,724</u></b>	<b><u>478,513</u></b>
<b>Net income/expenditure before gains and losses on investments</b>		<b>(77,378)</b>	<b>(582)</b>	<b>(77,960)</b>
Net gains (losses) on investments		<b>3,000</b>	-	<b>3,000</b>
<b>Net income/(expenditure)</b>		<b><u>(74,378)</u></b>	<b><u>(582)</u></b>	<b><u>(74,960)</u></b>
Transfers between Funds		<b>(700)</b>	<b>700</b>	-
<b>Net Movement in Funds</b>		<b><u>(75,078)</u></b>	<b><u>118</u></b>	<b><u>(74,960)</u></b>
<b>Total Funds Brought Forward</b>		<b>156,687</b>	<b>20,059</b>	<b>176,746</b>
<b>Total Funds Carried Forward</b>		<b><u>£81,609</u></b>	<b><u>£20,177</u></b>	<b><u>£101,786</u></b>

## JUNIPER GREEN PARISH CHURCH


### Balance Sheet

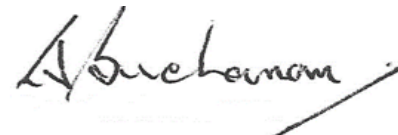
At 31 December 2017

		2017	2017	2016	2016
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	-		-	
Investments	10	48,140	48,140	45,140	45,140
<b>Total Fixed Assets</b>		<u>48,140</u>	<u>48,140</u>	<u>45,140</u>	<u>45,140</u>
<b>Current Assets</b>					
Debtors	11	4,576		6,208	
Bank and Cash		50,682		126,478	
<b>Total Current Assets</b>		<u>55,258</u>		<u>132,686</u>	
<b>Liabilities</b>					
Creditors due within one year	12	1,612		1,080	
Payments in advance		<u>0</u>		<u>0</u>	
		1,612		1,080	
			53,646		131,606
<b>Net Assets</b>			<u><b>£101,786</b></u>		<u><b>£176,746</b></u>
<b>The Funds of Juniper Green Parish Church</b>					
Restricted Income Funds		20,177		20,059	
Unrestricted Income Funds		<u>81,608</u>		<u>156,687</u>	
<b>Total Charity Funds</b>	15		<u><b>£101,786</b></u>		<u><b>£176,746</b></u>

The Accounts were approved by the Kirk Session on 7th February 2018

For and on behalf of the Kirk Session.

  
 Ross Mackay Session Clerk

  
 R Douglas Buchanan Treasurer

# JUNIPER GREEN PARISH CHURCH

**Year ended 31st December 2017**

## **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 2017**

## **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 (which was sold on 14 October 2016), 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 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	TOTAL 2017 £	TOTAL 2016 £
<b>1 Donations and Legacies</b>				
Offerings	77,048	-	77,048	77,347
Tax Recovered on Gift Aid	17,501	-	17,501	17,586
Shaping the Future - Donations	9,060		9,060	18,963
- Tax Recovered	1,910		1,910	4,227
- Charitable Trusts	0		0	18,000
- Legacies	10,583	-	10,583	8,071
Family Worker - Donations	5,000		5,000	0
- Tax Recovered	1,250		1,250	0
- Legacies	10,000		10,000	0
Other	670	1,868	2,538	3,381
	<u>133,022</u>	<u>1,868</u>	<u>134,890</u>	<u>147,575</u>
<b>2 Income from Charitable Activities</b>				
Weddings and Funerals	1,025	-	1,025	900
Other - <i>Shaping the Future</i>				
- Balerno Music Festival	292	-	292	615
- Organisations	700	-	700	1,290
- Alison's Soup Book	140		140	540
- Christmas Fayre	599	-	599	784
	<u>2,756</u>	<u>0</u>	<u>2,756</u>	<u>4,129</u>
<b>3 Income from Other Trading Activities</b>				
Halls Rent Received	<u>11,347</u>	<u>0</u>	<u>11,347</u>	<u>12,413</u>
<b>4 Investment Income</b>				
Investment Interest	1,404	269	1,673	1,673
Bank Interest	27	5	32	596
	<u>1,431</u>	<u>274</u>	<u>1,705</u>	<u>2,269</u>
<b>5 Other Income</b>				
Receipts from General Trustees	<u>249,855</u>	<u>0</u>	<u>249,855</u>	<u>16,631</u>
<b>Total Incoming Resources</b>	<u>£398,411</u>	<u>£2,142</u>	<u>£400,553</u>	<u>£183,016</u>

## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	TOTAL 2017 £	TOTAL 2016 £
<b>6 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	144	-	144	148
	<u>144</u>	<u>-</u>	<u>144</u>	<u>148</u>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	65,490	-	65,490	65,987
Presbytery Dues	1,156	-	1,156	1,325
Donations	4,870	-	4,870	4,840
Minister's Expenses (Note 8)	2,411	-	2,411	2,559
Family Worker	2,613	-	2,613	0
Pulpit Supply	165	-	165	185
Other Salary Costs (Note 7)	7,724	-	7,724	7,166
Fabric Repairs & Maintenance (below)	366,792	-	366,792	63,244
Heat and Light	7,088	-	7,088	5,702
Council Tax - Manse	3,749	-	3,749	3,184
Water Rates	926	-	926	0
Insurance	4,459	-	4,459	4,596
Other Building Costs	4,843	-	4,843	5,121
Church Office Expenses	1,803	-	1,803	2,091
Pianos & Music Licence	947	-	947	812
Governance	375	-	375	365
Other Expenses	235	2,724	2,959	2,407
	<u>475,645</u>	<u>2,724</u>	<u>478,370</u>	<u>169,584</u>
<b>Total Resources Expended</b>	<u>£475,789</u>	<u>£2,724</u>	<u>£478,513</u>	<u>£169,732</u>
	2017	Paid by General Trustees	2017	2016
<b>Analysis of Fabric Expenditure</b>	£	£	£	£
Church Sanctuary	1,939		1,939	940
Church Organ	600		600	600
Church Halls and Equipment	10,508		10,508	3,535
Church House and Garden	56		56	716
Church Manse	3,085		3,085	2,360
	<u>16,188</u>	0	16,188	8,150
<i>Shaping the Future</i> Project	100,750	249,854	350,604	55,094
	<u>£116,938</u>	<u>£249,854</u>	<u>£366,792</u>	<u>£63,244</u>



## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2017

	2017	2016
<b>7 Staff costs and numbers</b>	<b>£</b>	<b>£</b>
Salaries and wages	7,724	7,166
Social Security costs	-	-
	<u>£7,724</u>	<u>£7,166</u>
	<b>Number</b>	<b>Number</b>
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 £26,380 and the maximum stipend in the 5th and subsequent years was £32,419.

### 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 £4,596 (2016: £4,140) for providing her services as organist during the year.

During the year, Mrs Alison Robertson, who is a member of the Kirk Session, received £3,128 (2016: £3,026) for providing her services as secretary during the year.

During the year, Mrs Karen Berry, who is a member of the Kirk Session, received £390 (2016: £520) for looking after the security of the church premises.

During the year, the Minister received £1,405 (2016: £1,603) in travelling expenses; £1,006 (2016: £957) telephone and broadband bills; and the manse council tax of £4,675 (2016: £3,184) 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 £21,540 (2016: £27,935) was donated to the congregation by the Trustees of which £2,450 (2016: £5,450) was donated to the Shaping the Future project.

### 9 Tangible Fixed Assets

The properties, including the Church, the Church Halls, and the Manse 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 2017

<b>10 Investments</b>	<b>2017</b>	<b>2016</b>		
	<b>£</b>	<b>£</b>		
Market value at 01 January	45,140	41,780		
Unrealised gain / loss on investments	3,000	3,360		
<b>Market value at 31 December</b>	<b><u>£48,140</u></b>	<b><u>£45,140</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	4,235	6,064		
Offerings for 31st December 2017	341			
WFO Envelopes Paid in Advance	0	144		
	<b><u>£4,576</u></b>	<b><u>£6,208</u></b>		
<b>12 Creditors</b>	<b>£</b>	<b>£</b>		
CrossReach	200	0		
Sick Kids	200	0		
CLIC Sargent	404	360		
Currie Octagon Club	404	360		
Richmond's Hope	404	360		
	<b><u>£1,612</u></b>	<b><u>£1,080</u></b>		
<b>Payments in advance</b>	<b>£</b>	<b>£</b>		
Hall Rents	0	0		
	<b><u>£0</u></b>	<b><u>£0</u></b>		
<b>13 Analysis of Net Assets Between Funds</b>				
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	(12,006)	60,146	0	48,140
Current Assets	35,081	0	20,177	55,258
Current Liabilities	(1,612)	0	0	(1,612)
Net Assets at 31 Dec 2017	<b><u>£21,463</u></b>	<b><u>£60,146</u></b>	<b><u>£20,177</u></b>	<b><u>£101,786</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 2017

#### 15 Movement in Funds

	At 01-Jan 2017 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investments Gains/ Losses/ £	At 31-Dec 2017 £
<b>Restricted Funds</b>							
Nurture Fund	173	0	2	(113)	100	-	162
Kids' Church Fund	695	400	10	(1,039)	600	-	666
Youth Fund	1,084	-	15	-	-	-	1,099
Benevolent Fund	3,734	-	51	-	-	-	3,785
Choir Fund	2,556	-	35	-	-	-	2,591
Flower Fund	961	1,468	13	(1,341)	-	-	1,101
Christian Action Fund	10,856	0	148	(231)	-	-	10,773
	<b>20,059</b>	<b>1,868</b>	<b>274</b>	<b>(2,724)</b>	<b>700</b>	<b>0</b>	<b>20,177</b>
<b>Unrestricted Funds</b>							
<b>Designated:</b>							
Ministerial Assistance	5,362	16,250	72	(2,613)	-	-	19,071
Organ Fund	1,157	-	16	-	-	-	1,173
Fabric Fund	17,239	0	207	(16,188)	16,300	-	17,558
Shaping the Future Fund	98,674	273,138	1,136	(350,604)	-	-	22,344
	<b>122,432</b>	<b>289,388</b>	<b>1,431</b>	<b>(369,405)</b>	<b>16,300</b>	<b>0</b>	<b>60,146</b>
<b>General Fund</b>	<b>34,255</b>	<b>107,592</b>	<b>0</b>	<b>(106,384)</b>	<b>(17,000)</b>	<b>3,000</b>	<b>21,463</b>
<b>Total Funds</b>	<b>£176,746</b>	<b>£398,848</b>	<b>1,705</b>	<b>(£478,513)</b>	<b>£0</b>	<b>£3,000</b>	<b>£101,786</b>

Note: **Ministerial Assistance:** Income is from Legacy (£10,000); Donation (£5,000 plus £1,250 Gift Aid) and outgoing is the 50% of costs of employing a Family Worker.

**Fabric Fund:** Main costs are Floor (£3,540); Fire Safety (£1,771); Roof (£1,368).

**Shaping the Future Fund:** The Incoming Resources are from the sale of Ch. House (£240,852), Legacy (£10,000), C of S Trustees (£9,000), Donations (£8,760) Gift Aid (£1,910) and Fundraising (£1,132). The costs include: Main Contractor (£308,318) Professional Fees (£21,490), Hall Windows (12,868)

#### 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.

#### 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**

**Notes forming part of the financial statements  
for the year ended 31st December 2017**

**16 Collection for Third Parties**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
Tear Fund - JVService	0	955
Marie Curie Cancer Care (March Communion)	322	245
Bethany Trust (June Communion)	164	178
CHO (Quiz Night/Donations/ Gift Aid)	490	1,075
CHAS -October Communion	100	226
Scottish Poppy Appeal (Remembrance Sunday)	264	252
Birthday Boxes - CrossReach Sunflower Garden Project	200	200
- The Sick Kids Hospital	200	200
Currie Octagon Club	404	360
Richmond's Hope	404	360
CLIC Sargent - Cancer Fund for Children	404	360
	<b>2,952</b>	<b>4,411</b>
Christian Aid Week - General Appeal	977	1,186
	<b>£3,929</b>	<b>£5,597</b>

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

Scripture Union - ES Team	3,000	3,000
Cambodian Hope Organisation	840	840
Scottish Bible Society	250	250
Mission Aviation Fellowship	250	250
EMMS International	250	250
Dr. Graham's Homes	250	250
	<b>£4,840</b>	<b>£4,840</b>

<b>Total Collections for, and Donations to, Third Parties</b>	<b>£8,769</b>	<b>£10,437</b>
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## 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. From 2002, funds were held relating to the tenancy of the house at 30 Woodhall Avenue, Juniper Green. The house was sold in 2016.

	2017	2016
	£	£
<b>CAPITAL ACCOUNT</b>		
Credit Balance at 1st January	34,997	34,997
<b>Credit Balance at 31st December at cost</b>	<u>£34,997</u>	<u>£34,997</u>
<b>Market Value of Balance at 31st December</b>	<u>£53,400</u>	<u>£51,655</u>
<b>REVENUE ACCOUNT</b>		
<b>Gross Income:</b>		
Interest / Dividend Received on Capital Account	1,762	1,780
Interest / Dividend Received on Revenue Account	274	445
Interest / Dividend on Deposit Fund	501	
	<u>£2,537</u>	<u>£2,225</u>
<b>Expenditure:</b>		
Supply and fit new boiler for kitchen and hall 3 &4	0	4,882
Work associated with sale of 30 Woodhall Avenue	0	1,688
30 Woodhall Avenue-Repayment of Rent (Mr & Mrs Maxwell)	0	700
Professional Fees for <i>Shaping the Future</i>	9,002	10,061
	<u>£9,002</u>	<u>£17,331</u>
<b>Net Income:</b>	<b>(£6,465)</b>	<b>(£15,106)</b>
Credit Balance at 1st January 2017	£55,626	£70,732
<b>Credit Balance at 31st December 2017</b>	<u>£49,161</u>	<u>£55,626</u>
<b>CAPITAL ACCOUNT (11)</b>		
Sale proceeds of 30 Woodhall Avenue	0	245,101
Less costs of sale	0	4,536
Sale proceeds	0	240,565
Add interest accrued		287
Credit Balance at 1st January 2017	<u>£240,852</u>	<u>£240,852</u>
<b>Expenditure: <i>Shaping the Future</i></b>		
Church and Halls Refurbishment	229,712	0
Professional Fees	11,140	0
	<u>£240,852</u>	<u>£0</u>
<b>Closing Balance at 31st December 2017</b>	<u>£0</u>	<u>£240,852</u>

## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2017

BUDGET for 2018	Unrestricted Funds 2017 £	Restricted Funds 2017 £	TOTAL ACTUAL 2017 £	TOTAL BUDGET 2018 £
<b>1 Voluntary Income</b>				
Offerings - (a-d)	77,049	-	77,049	78,750
a) WFO (Non Gift Aid)	3,555	-	3,555	2,350
b) Gift Aid	64,969	-	64,969	67,750
c) Open Plate / Standing Orders	8,524	-	8,524	8,500
d) Donations	0	-	0	150
Tax Recovered on Gift Aid	17,501	-	17,501	18,500
Family Worker - Donations	5,000		5,000	
- Tax Recovered	1,250		1,250	
- Legacies	10,000		10,000	
Other	670	1,868	2,538	2,750
	<b>111,470</b>	<b>1,868</b>	<b>113,337</b>	<b>100,000</b>
<b>2 Activities for Generating Funds</b>				
Regular Fundraising Events	-	-	-	-
Use of Premises	11,347	-	11,347	12,500
Other Fundraising	-	-	-	1,500
	<b>11,347</b>	<b>0</b>	<b>11,347</b>	<b>14,000</b>
<b>3 Investment Income</b>				
Investment Interest	1,404	269	1,672	1,700
Bank Interest	27	5	32	50
Less allocated to Shaping the Future	(1,136)	-	(1,136)	(500)
	<b>294</b>	<b>274</b>	<b>569</b>	<b>1,250</b>
<b>4 Incoming Resources from Charitable Activities</b>				
Weddings and Funerals	1,025	-	1,025	750
	<b>1,025</b>	<b>0</b>	<b>1,025</b>	<b>750</b>
<b>Total Incoming Resources</b>	<b>£124,136</b>	<b>£2,141</b>	<b>£126,278</b>	<b>£116,000</b>
<b>Total Resources Expended</b>	<b>£125,185</b>	<b>£2,724</b>	<b>£127,909</b>	<b>£130,500</b>
<b>Net Incoming Resources</b>	<b>(£1,048)</b>	<b>(£583)</b>	<b>(£1,631)</b>	<b>(£14,500)</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 2017

<b>BUDGET for 2018</b>	<b>Unrestricted Funds 2017 £</b>	<b>Restricted Funds 2017 £</b>	<b>TOTAL ACTUAL 2017 £</b>	<b>TOTAL BUDGET 2018 £</b>
<b>5 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	144	-	144	144
	<u>144</u>	<u>-</u>	<u>144</u>	<u>144</u>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	65,490	-	65,490	63,838
Presbytery Dues	1,156	-	1,156	1,778
Donations	4,870	-	4,870	4,870
	<u>71,516</u>	<u>-</u>	<u>71,516</u>	<u>70,486</u>
Minister's Expenses	2,411	-	2,411	2,500
Family Worker	2,613	-	2,613	7,500
Pulpit Supply	165	-	165	185
Other Salary Costs	7,724	-	7,724	8,180
Fabric Repairs & Maintenance	16,188	-	16,188	12,500
Heat and Light	7,088	-	7,088	7,200
Council Tax - Manse	3,749	-	3,749	3,950
Water Rates	926	-	926	1,200
Insurance	4,459	-	4,459	5,000
Other Building Costs	4,843	-	4,843	4,900
Church Office Expenses	1,803	-	1,803	2,000
Organ & Music	947	-	947	950
Governance	375	-	375	400
Other Expenses	235	2,724	2,959	3,405
	<u>125,041</u>	<u>2,724</u>	<u>127,765</u>	<u>130,356</u>
<b>Total Resources Expended</b>	<u><b>£125,185</b></u>	<u><b>£2,724</b></u>	<u><b>£127,909</b></u>	<u><b>£130,500</b></u>

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 2017

### SHAPING THE FUTURE

#### BUDGET for 2018

	TOTAL ACTUAL 2015/16 £	TOTAL ACTUAL 2017 £	TOTAL ACTUAL 2015/17 £	TOTAL BUDGET 2015/18 £	ORIGINAL BUDGET £
<b>1 Income</b>					
Sale of Church House	240,852	0	240,852	240,852	210,000
Legacies	110,070	10,582	120,652	120,654	102,000
C of S General Trustees	18,812	9,003	27,815	47,815	45,000
C of S Fabric Loan Trust	3,000	0	3,000	3,000	5,000
Grants from Charitable Trusts	15,000	0	15,000	15,000	40,000
Members' Donations	15,565	7,450	23,015	24,000	28,000
Non Members' Donations	3,398	1,610	5,008	5,008	2,000
Tax Refunded on Gift Aid	4,227	1,910	6,137	6,239	6,000
Fundraising Events	3,230	1,731	4,961	4,732	2,000
Interest	1,514	1,136	2,650	2,700	0
<b>Total Income</b>	<b>£415,668</b>	<b>£33,422</b>	<b>£449,090</b>	<b>£470,000</b>	<b>£440,000</b>
<b>2 Expenditure</b>					
<b>Professional Fees</b>					
NGP Architecture	36,175	16,700	52,875	53,300	34,500
NGP Architecture Expenses	1,099	593	1,693	1,700	1,000
Engineer and Surveyor	8,679	4,197	12,876	13,458	14,000
Local Authority	2,542	0	2,542	2,542	2,200
	<b>48,496</b>	<b>21,490</b>	<b>69,986</b>	<b>71,000</b>	<b>51,700</b>
<b>Construction Costs</b>					
Toilets and Halls Vestibule	0	50,651	50,651	50,651	30,000
Hall 1	0	31,664	31,664	31,664	22,000
External	0	110,363	110,363	110,363	50,000
Church Vestibule	0	5,924	5,924	30,092	27,000
Back of Hall 1	0	71,230	71,230	71,230	57,000
Sanctuary	0	0	0	0	93,000
Retained Costs	0	0	0	12,000	10,000
	<b>0</b>	<b>269,832</b>	<b>269,832</b>	<b>306,000</b>	<b>289,000</b>
<b>Fixtures and Fittings</b>					
Chairs for Sanctuary	0	0	0	0	32,000
Other (House, newboilers, etc)	16,519	14,474	30,992	35,000	11,000
	<b>16,519</b>	<b>14,474</b>	<b>30,992</b>	<b>35,000</b>	<b>43,000</b>
<b>Value Added Tax</b>					
Non-discretionary Construction	0	38,486	38,486	42,000	40,000
Professional Fees & Expenses	8,455	3,783	12,238	10,000	9,900
Chairs for Church	0	0	0	0	6,400
Other - non contract	2,673	2,540	5,213	6,000	0
	<b>11,128</b>	<b>44,808</b>	<b>55,936</b>	<b>58,000</b>	<b>56,300</b>
<b>Total Expenditure</b>	<b>£76,142</b>	<b>£350,604</b>	<b>£426,746</b>	<b>£470,000</b>	<b>£440,000</b>
<b>Surplus / Deficit</b>	<b>£339,526</b>	<b>£317,182</b>	<b>£22,344</b>	<b>£0</b>	<b>£0</b>



**JUNIPER GREEN PARISH CHURCH**

**CHURCH ORGANISATIONS  
ADMINISTRATING THEIR OWN FUNDS**

<b>GUILD OF FRIENDSHIP</b>	<b>2017</b>	<b>2016</b>	
	£	£	
Subscriptions at £5.00	205.00	205.00	
Offerings	380.00	389.50	
Sales Table	263.60	146.20	
Teddy Draw	0.00	19.50	
<b>Total Income</b>	<b><u>848.60</u></b>	<b><u>760.20</u></b>	
Church Funds - Shaping the Future	700.00	600.00	Church Funds
Tent of Nations	25.00	100.00	Live Music Now
In Rintoul	35.00	30.00	Erskine
Fresh Start	20.00	25.00	Kids Love Clothes
A Baird	20.00	25.00	EMMS International
Springwell Golden Voices	25.00	25.00	Seagull Trust Cruises
Irene Shepherd	30.00	25.00	Five Sisters Zoo
		20.00	Colinton Conservation Trust
Other Costs	48.00	65.15	Other costs
<b>Total Expenditure</b>	<b><u>903.00</u></b>	<b><u>915.15</u></b>	
Excess Income/Expenditure	(54.40)	(154.95)	
Balance at 1st July	258.62	413.57	
<b>Balance at 31st June</b>	<b><u>£204.22</u></b>	<b><u>£258.62</u></b>	<b>Jean Bruce</b> Treasurer



Juniper Green  
Parish Church