

**The Church of Scotland**

**Edinburgh, Juniper Green  
Parish Church**

*Building Christ's Church in the Community*

**REPORT AND ACCOUNTS**

**2018**

**Congregation No: 010046**

**Scottish Charity No: SC005197**

# **JUNIPER GREEN PARISH CHURCH**

## **Report and Accounts Year ended 31 December 2018**

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# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report

Year ended 31 December 2018

The Trustees present their Annual Report and Financial Statements of the charity for the year to 31st December 2018. 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; mostly this follows a traditional pattern but we have experimented with different formats occasionally. 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 engages the children with the Bible and we plan a new initiative to nurture the 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 2018**

### **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 291 at the end of 2018. 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; this year Messy Church has planted a small part of the church garden and provided a poppy-backdrop for the Remembrance service. Our Family Development worker has added new events and energy to our work amongst families - a Holiday Club in the summer and a Christmas event with "Out of the Box" have been highlights, both events run in partnership with Currie Kirk.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2018

### Financial Review

#### Summary

The Incoming Resources were £119,844 and the Resources Expended were £138,991, resulting in an operating shortfall of £19,147. The main reason for this loss was the activity of the *Shaping the Future* project where income and expenditure has been based over 4 years. However, there would have been a shortfall of £6,383 excluding the project. The loss includes the cost of employing a Family Worker (£6,574) and this amount plus other expenses of £691 were drawn from the Ministerial Assistance Fund. This Fund now holds £12,202. Our funds held in The Church of Scotland Investors Trust fell by £1,740 to £46,400 decreasing the total movement in funds by £20,887 compared to an increase of £74,960 last year. No costs were transferred from the Revenue Account held by the General Trustees and it increased by £2,069 to £51,230 after interest was added and the market value of investments held on our behalf in the General Trustees' Capital Account fell by £2,094 to £51,306. We therefore hold funds of £80,899 (of which £46,400 is invested) and the General Trustees hold Funds on our behalf amounting to £102,536.

#### Incoming Resources

There was an encouraging increase of £1,643 (2.13%) over last year in our main source of income (WFO, S/Os, cheques, and the church open plate). There was also an additional £3,260 donated to the *Shaping the Future* project. Our income from Gift Aid amounted to £18,894 plus £815 for our project and as such is a most important contribution to our funds. Other fundraising for *Shaping the Future* amounted to £694. There was a decrease in hall rental (£1,734) as the halls were unavailable for some time due to refurbishment but there was an increase in charges for Weddings and Funerals (£650). The Other income increased (£1,911) because the donation from the Guild last year was given to *Shaping the Future* and there was a substantial donation from the Open Door, mothers and toddlers group, of £750. Finally, the income from investments and bank interest added £1,753 an increase of £48 over 2017.

#### Resources Expended

The **decrease** in expenditure during the year amounted to £339,522. This was due to the decrease in the amount spent on the *Shaping the Future* project of £332,600. The other main costs this year were: fitting three new pumps in the church boiler (£1,671), cost of maintenance fire safety appliances (£787), roofing repairs (£900) and organ maintenance (£600). Heating and lighting costs were lower (by £2,646) and we did not have to pay water rates this year due to our annual income falling below £200,000. Other expenses were higher by £424 mostly due to the increase in the cost of mission and outreach but this was helped by offsetting the cost by the income from the Friday lunches of £742.

## JUNIPER GREEN PARISH CHURCH

### Trustees' Annual Report (cont)

Year ended 31 December 2018

### Financial Review (cont)

#### Movement in Funds

A transfer was made from the General Fund to the Fabric Fund (£17,000). Following interest applied, the Restricted Funds decreased this year by £52 to £20,125. The Ministerial Fund decreased by £6,869 to £12,202 following the addition of interest (£416) and the amount paid to the Family Worker plus expenses (£7,285). The Fabric Fund increased by £120 to £17,678 following the transfer of £7,000 from the General Fund. The amount paid into the *Shaping the Future* Fund from donations, Gift Aid and fundraising (£4,769), interest (£488) was offset by payments (£18,004) to leave a balance of £9,597. The General Fund decreased slightly from £21,463 to £20,098. There were no withdrawals from the Organ Fund (£1,119).

#### Collections/Donations for Third Parties

The amount collected for third parties amounted to £5,671 (£2,952 in 2017) and with the sum collected for Christian Aid Week amounting to £2,114 (£977 in 2017); the total amount was £7,785 (£3,929 in 2017). Third party donations were the same as in 2017 at £4,840. In total therefore, collections for and donations to third parties were £12,625 (£8,769 in 2017). This was a significant increase notwithstanding in 2017 the Joint Valley Service collection was taken 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 continuing threat of 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 promoting the use of Giving through setting up a bank standing order and inviting members to amend these orders on an annual basis. Every encouragement is also made to promote the Gift Aid method of giving.

#### 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 £60,774 of which £9,597 has been designated to *Shaping the Future*, £17,678 has been designated for fabric, £1,199 for the organ and £12,202 for ministerial assistance. The funds, reduced by the revaluation of investments, represent four 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 £51,306 and £51,230 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 continued to be *Shaping the Future* which will draw to a closure when all snagging work has been completed. The church also held £20,125 of Restricted Funds which have been provided for the purposes specified in Note 15.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2018

### 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, Fiona	Laing, Gordon
Aitken, Moira	Elliot, Martin	Mackay, Ross
Beevers, Cliff	Gilmour, Ian	Merriman, Michael
Berry, Karen	Grieve, Christopher	Paulin, Sandra
Boulogne, Tillie	Grieve, Lesley	Robertson, Alison
Brown, Ann	Grieve, Michael	Rhynas, Sarah
Buchanan, Douglas	Heathwood, Maureen	Sharp, John
Campbell, Gordon	Hunter, Yvonne	Tonner, Nancy
Dewar, Rev. James	Kinnear, Florence	Winney, Robin

#### 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**

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

**Year ended 31 December 2018**

## **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 2018

#### 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: 6th February 2019

## 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 2018 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: 21st February 2019

## JUNIPER GREEN PARISH CHURCH

### Statement of Financial Activities

Year ended 31st December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	TOTAL YEAR 2018 £	TOTAL YEAR 2017 £
Note				
<b><u>Income from</u></b>				
<b>Incoming resources from generated funds</b>				
Donations and Legacies	1	101,660	101,660	134,890
Charitable Activities	2	2,369	2,369	2,756
Other Trading Activities	3	9,613	9,613	11,347
Investments	4	1,313	440	1,705
Other	5	2,375	2,074	4,449
		<b><u>117,330</u></b>	<b><u>2,514</u></b>	<b><u>119,844</u></b>
			<b><u>119,844</u></b>	<b><u>400,553</u></b>
<b><u>Expenditure on:</u></b>				
	6			
Raising Funds		108	108	144
Charitable Activities		136,317	2,566	478,369
Other				-
		<b><u>136,425</u></b>	<b><u>2,566</u></b>	<b><u>138,991</u></b>
			<b><u>138,991</u></b>	<b><u>478,513</u></b>
<b>Net income/expenditure before gains and losses on investments</b>		<b>(19,095)</b>	<b>(52)</b>	<b>(19,147)</b>
Net gains (losses) on investments		(1,740)	(1,740)	3,000
<b>Net income/(expenditure)</b>		<b><u>(20,835)</u></b>	<b><u>(52)</u></b>	<b><u>(20,887)</u></b>
Transfers between Funds			-	-
<b>Net Movement in Funds</b>		<b><u>(20,835)</u></b>	<b><u>(52)</u></b>	<b><u>(20,887)</u></b>
<b>Total Funds Brought Forward</b>		<b>81,609</b>	<b>20,177</b>	<b>101,786</b>
<b>Total Funds Carried Forward</b>		<b><u>£60,774</u></b>	<b><u>£20,125</u></b>	<b><u>£80,899</u></b>
			<b><u>£80,899</u></b>	<b><u>£101,786</u></b>

## JUNIPER GREEN PARISH CHURCH

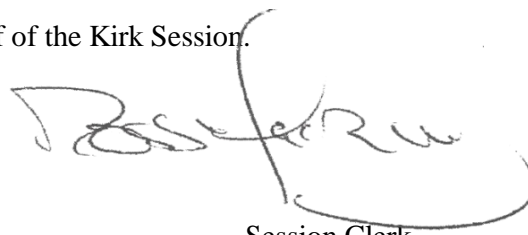
### Balance Sheet

At 31 December 2018

		2018	2018	2017	2017
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	-		-	
Investments	10	<u>46,400</u>	<u>46,400</u>	<u>48,140</u>	<u>48,140</u>
<b>Total Fixed Assets</b>		46,400	46,400	48,140	48,140
<b>Current Assets</b>					
Debtors	11	5,041		4,576	
Bank and Cash		<u>30,878</u>		<u>50,682</u>	
<b>Total Current Assets</b>		35,919		55,258	
<b>Liabilities</b>					
Creditors due within one year	12	1,420		1,612	
Payments in advance		<u>0</u>		<u>0</u>	
		1,420		1,612	
			34,499		53,646
<b>Net Assets</b>			<u><b>£80,899</b></u>		<u><b>£101,786</b></u>
<b>The Funds of Juniper Green Parish Church</b>					
Restricted Income Funds		20,125		20,177	
Unrestricted Income Funds		<u>60,774</u>		<u>81,609</u>	
<b>Total Charity Funds</b>	15		<u><b>£80,899</b></u>		<u><b>£101,786</b></u>

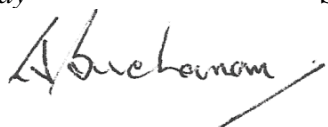
The Accounts were approved by the Kirk Session on 6th February 2019

For and on behalf of the Kirk Session.



Ross Mackay

Session Clerk



R Douglas Buchanan

Treasurer

# **JUNIPER GREEN PARISH CHURCH**

**Year ended 31st December 2018**

## **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 2018**

## **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 and manse vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises. 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 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	TOTAL 2018 £	TOTAL 2017 £
<b>1 Donations and Legacies</b>				
Offerings	78,691		78,691	77,048
Tax Recovered on Gift Aid	18,894		18,894	17,501
Shaping the Future - Donations	3,260		3,260	9,060
-Tax Recovered	815		815	1,910
- Charitable Trusts	0		0	0
- Legacies	0		0	10,583
Family Worker - Donations	0		0	5,000
- Tax Recovered	0		0	1,250
- Legacies	0		0	10,000
Other - Church Organisations	2,375	2,074	4,449	2,538
	<b><u>104,035</u></b>	<b><u>2,074</u></b>	<b><u>106,109</u></b>	<b><u>134,890</u></b>
<b>2 Income from Charitable Activities</b>				
Weddings and Funerals	1,675		1,675	1,025
Other - <i>Shaping the Future</i>				
- Balerno Music Festival	300		300	292
- Organisations	0		0	700
- Alison's Soup Book	0		0	140
- Christmas Fayre	394		394	599
	<b><u>2,369</u></b>	<b><u>0</u></b>	<b><u>2,369</u></b>	<b><u>2,756</u></b>
<b>3 Income from Other Trading Activities</b>				
Halls Rent Received	<b><u>9,613</u></b>	<b><u>0</u></b>	<b><u>9,613</u></b>	<b><u>11,347</u></b>
<b>4 Investment Income</b>				
Investment Interest	1,265	425	1,690	1,673
Bank Interest	47	16	63	32
	<b><u>1,313</u></b>	<b><u>440</u></b>	<b><u>1,753</u></b>	<b><u>1,705</u></b>
<b>5 Other Income</b>				
Receipts from General Trustees	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>249,855</u></b>
<b>Total Incoming Resources</b>	<b><u>£117,330</u></b>	<b><u>£2,514</u></b>	<b><u>£119,844</u></b>	<b><u>£400,553</u></b>

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	TOTAL 2018 £	TOTAL 2017 £
<b>6 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	108	-	108	144
	<u>108</u>	<u>-</u>	<u>108</u>	<u>144</u>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	63,838		63,838	65,490
Presbytery Dues	1,778		1,778	1,156
Donations	4,840		4,840	4,870
Minister's Expenses (Note 8)	2,558		2,558	2,411
Family Worker	7,285		7,285	2,613
Pulpit Supply	360		360	165
Other Salary Costs (Note 7)	8,118		8,118	7,724
Fabric Repairs & Maintenance (below)	25,267		25,267	366,965
Heat and Light	4,442		4,442	7,088
Council Tax - Manse	3,903		3,903	3,749
Water Rates	0		0	753
Insurance	4,769		4,769	4,459
Other Building Costs	5,317		5,317	4,843
Church Office Expenses	1,703		1,703	1,803
Pianos & Music Licence	935		935	947
Governance	385		385	375
Other Expenses	819	2,566	3,385	2,959
	<u>136,317</u>	<u>2,566</u>	<u>138,883</u>	<u>478,370</u>
<b>Total Resources Expended</b>	<u>£136,425</u>	<u>£2,566</u>	<u>£138,991</u>	<u>£478,513</u>
<b>Analysis of Fabric Expenditure</b>				
	2018	Paid by General Trustees	2018	2017
	£	£	£	£
Church Sanctuary	1,703		1,703	1,939
Church Organ	600		600	600
Church Halls and Equipment	3,241		3,241	10,680
Church Garden	109		109	56
Church Manse	1,610		1,610	3,085
	<u>7,263</u>	<u>0</u>	<u>7,263</u>	<u>16,361</u>
<i>Shaping the Future</i> Project	18,004	0	18,004	350,604
	<u>£25,267</u>	<u>£0</u>	<u>£25,267</u>	<u>£366,965</u>



## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2018

	2018	2017
	£	£
<b>7 Staff costs and numbers</b>		
Organist and Secretary	8,118	7,724
P/T Family Worker: Salary	6,125	-
Social Security costs	339	
Pension costs	110	
	<b>£14,243</b>	<b>£7,724</b>
	<b>Number</b>	<b>Number</b>
Administration P/T	1	1
Family Worker P/T	1	0
Music P/T	1	1
	<b>3</b>	<b>2</b>

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 £27,044 and the maximum stipend in the 5th and subsequent years was £33,234.

### 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 £4,416 (2017: £4,596) for providing her services as organist during the year.

During the year, Mrs Alison Robertson, who is a member of the Kirk Session, received £3,702 (2017: £3,128) for providing her services as secretary during the year.

During the year, Mrs Karen Berry, who is a member of the Kirk Session, received £260 (2017: £390) for looking after the security of the church premises.

During the year, Martin Elliot, who is a member of the Kirk Session, received £120 for pulpit supply.

During the year, the Minister received £1,408 (2017: £1,405) in travelling expenses; £1,150 (2017: £1,006) telephone and broadband bills; and the manse council tax of £3,903 (2017: £3,746) 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 £19,158 (2017: £21,540) was donated to the congregation by the Trustees. There were no donations (2017: £2,450) 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 2018

<b>10 Investments</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Market value at 01 January	48,140	45,140
Unrealised gain / loss on investments	(1,740)	3,000
<b>Market value at 31 December</b>	<b><u>£46,400</u></b>	<b><u>£48,140</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	4,366	4,235
Offerings for 31st December 2017	0	341
Hall Rent	611	0
WFO Envelopes Paid in Advance	64	0
	<b><u>£5,041</u></b>	<b><u>£4,576</u></b>
<b>12 Creditors</b>	<b>£</b>	<b>£</b>
CrossReach	200	200
Sick Kids	200	200
CLIC Sargent	340	404
Currie Octagon Club	340	404
Richmond's Hope	340	404
	<b><u>£1,420</u></b>	<b><u>£1,612</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	5,724	40,676	0	46,400
Current Assets	15,794	0	20,125	35,919
Current Liabilities	(1,420)	0	0	(1,420)
Net Assets at 31 Dec 2018	<b><u>£20,097</u></b>	<b><u>£40,676</u></b>	<b><u>£20,125</u></b>	<b><u>£80,899</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 2018

### 15 Movement in Funds

	At 01-Jan 2018 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investments Gains/ Losses £	At 31-Dec 2018 £
<b>Restricted Funds</b>							
Nurture Fund	162	124	4	(132)			158
Kids' Church Fund	666	540	14	(718)			502
Youth Fund	1,099	0	24	-			1,123
Benevolent Fund	3,785	0	83	(50)			3,818
Choir Fund	2,591	0	56	-			2,647
Flower Fund	1,101	1,410	24	(1,559)			976
Christian Action Fund	10,773	0	235	(107)			10,901
	<b>20,177</b>	<b>2,074</b>	<b>440</b>	<b>(2,566)</b>	<b>0</b>	<b>0</b>	<b>20,125</b>
<b>Unrestricted Funds</b>							
<b>Designated:</b>							
Ministerial Assistance	19,071	0	416	(7,285)			12,202
Organ Fund	1,173	0	26	-			1,199
Fabric Fund	17,558	0	383	(7,263)	7,000		17,678
Shaping the Future Fund	22,344	4,769	488	(18,004)			9,597
	<b>60,146</b>	<b>4,769</b>	<b>1,313</b>	<b>(32,552)</b>	<b>7,000</b>	<b>0</b>	<b>40,676</b>
<b>General Fund</b>	<b>21,463</b>	<b>111,248</b>	<b>0</b>	<b>(103,873)</b>	<b>(7,000)</b>	<b>(1,740)</b>	<b>20,098</b>
<b>Total Funds</b>	<b>£101,786</b>	<b>£118,091</b>	<b>£1,753</b>	<b>(£138,991)</b>	<b>£0</b>	<b>(£1,740)</b>	<b>£80,899</b>

Note: **Ministerial Assistance:** Costs are 50% of employing a Family Worker (£6,574) and 50% of Holiday Club and other outreach and administrative expenses.

**Fabric Fund:** Main costs are: New pumps for boiler (£1,671); Fire safety (£787); Manse roof (£600); Organ maintenance (£600) and Office computer (£514).

**Shaping the Future Fund:** The Incoming Resources are from Donations (£3,260), Gift Aid (£815) and Fundraising (£694). The Costs include: Noticeboards (£960), Main contractor (£15,134); Professional Fees (£648) and Choir chairs (£1,072).

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 Trustees.

**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 2018

#### 16 Collection for Third Parties

	<b>2018</b>	<b>2017</b>
	£	£
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
TeamJak (Joint Valley Service)	900	0
Try Praying (Special collection)	200	0
Marie Curie Cancer Care (March Communion)	200	322
JDRF (School Music Concert)	800	0
Bethany Trust (June Communion)	246	164
CHO (Special Collection -School on the mat)	1,335	490
CHAS (October Communion)	180	100
Scottish Poppy Appeal (Remembrance Sunday)	390	264
Birthday Boxes - CrossReach Sunflower Garden Project	200	200
- The Sick Kids Hospital	200	200
Currie Octagon Club (Christmas Eve)	340	404
Richmond's Hope (Christmas Eve)	340	404
CLIC Sargent - Cancer Fund for Children (Christmas Eve)	340	404
	<b>5,671</b>	<b>2,952</b>
Christian Aid Week - (Incl. Gift Aid)	2,114	977
	<b>£7,785</b>	<b>£3,929</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>£12,625</b>	<b>£8,769</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. From 2002, funds were held relating to the tenancy of the house at 30 Woodhall Avenue, Juniper Green. The house was sold in 2016 and funds held in a Capital Account were used to fund the '*Shaping the Future*' project.

	2018	2017
<b>CAPITAL ACCOUNT</b>	<b>£</b>	<b>£</b>
Credit Balance at 1st January	34,997	34,997
<b>Credit Balance at 31st December at cost</b>	<b><u>£34,997</u></b>	<b><u>£34,997</u></b>
<b>Market Value of Balance at 31st December</b>	<b><u>£51,306</u></b>	<b><u>£53,400</u></b>
 <b>REVENUE ACCOUNT</b>		
<b>Gross Income:</b>		
Interest / Dividend Received on Capital Account	1,819	1,762
Interest / Dividend Received on Revenue Account	250	274
Interest / Dividend on Deposit Fund		501
	<b><u>£2,069</u></b>	<b><u>£2,537</u></b>
<b>Expenditure:</b>		
Professional Fees for <i>Shaping the Future</i>	0	9,002
	<b><u>£0</u></b>	<b><u>£9,002</u></b>
<b>Net Income:</b>	<b>£2,069</b>	<b>(£6,465)</b>
Credit Balance at 1st January	£49,161	£55,626
<b>Credit Balance at 31st December</b>	<b><u>£51,230</u></b>	<b><u>£49,161</u></b>
 <b>CAPITAL ACCOUNT (11)</b>		
Credit Balance at 1st January	<b><u>£0</u></b>	<b><u>£240,852</u></b>
<b>Expenditure: <i>Shaping the Future</i></b>		
Church and Halls Refurbishment		229,712
Professional Fees		11,140
	<b><u>£0</u></b>	<b><u>£240,852</u></b>
<b>Closing Balance at 31st December</b>	<b><u>£0</u></b>	<b><u>£0</u></b>

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2018

BUDGET for 2019	Unrestricted Funds 2018 £	Restricted Funds 2018 £	TOTAL ACTUAL 2018 £	TOTAL BUDGET 2019 £	Increase
<b>1 Voluntary Income</b>					
Offerings - (a-d)	78,691	—	78,691	81,450	3.5%
a) WFO (Non Gift Aid)	3,525	—	3,525	4,000	13.5%
b) Gift Aid	66,495	—	66,495	68,350	2.8%
c) Open Plate / Non Gift Aid S/Os	8,671	—	8,671	9,000	3.8%
d) Donations	0	—	0	100	
Tax Recovered on Gift Aid	18,894	—	18,894	19,050	0.8%
Family Worker - Donations	0	—	0		
- Tax Recovered	0	—	0		
- Legacies	0	—	0		
Other - Church Organisations	2,375	2,074	4,449	4,000	
	<b>99,960</b>	<b>2,074</b>	<b>102,034</b>	<b>104,500</b>	<b>2.4%</b>
<b>2 Activities for Generating Funds</b>					
Regular Fundraising Events				-	
Use of Premises	9,613	—	9,613	11,000	
Other Fundraising				800	
	<b>9,613</b>	<b>0</b>	<b>9,613</b>	<b>11,800</b>	<b>22.8%</b>
<b>3 Investment Income</b>					
Investment Interest	1,265	425	1,690	1,500	
Bank Interest	47	16	63	50	
Less allocated to Shaping the Future	-488	—	-488	-50	
	<b>825</b>	<b>441</b>	<b>1,266</b>	<b>1,500</b>	
<b>4 Incoming Resources from Charitable Activities</b>					
Weddings and Funerals	1,675	-	1,675	1,200	
	<b>1,675</b>	<b>0</b>	<b>1,675</b>	<b>1,200</b>	
<b>Total Incoming Resources</b>	<b>£112,073</b>	<b>£2,515</b>	<b>£114,588</b>	<b>£119,000</b>	
<b>Total Resources Expended</b>	<b>£118,421</b>	<b>£2,566</b>	<b>£120,987</b>	<b>£124,000</b>	
<b>Net Incoming Resources</b>	<b>(£6,348)</b>	<b>(£51)</b>	<b>(£6,399)</b>	<b>-5,000</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 2018

BUDGET for 2019	Unrestricted Funds 2018 £	Restricted Funds 2018 £	TOTAL ACTUAL 2018 £	TOTAL BUDGET 2019 £
<b>5 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	108	-	108	65
	<u>108</u>	<u>-</u>	<u>108</u>	<u>65</u>
<b>Charitable Activities</b>				
Ministries and Mission Allocation	63,838	-	63,838	63,977
Presbytery Dues	1,778	-	1,778	1,856
Donations	4,840	-	4,840	5,150
	<u>70,456</u>	<u>-</u>	<u>70,456</u>	<u>70,983</u>
Minister's Expenses	2,558	-	2,558	2,500
Family Worker	7,285	-	7,285	7,500
Pulpit Supply	360	-	360	360
Other Salary Costs	8,118	-	8,118	8,560
Fabric Repairs & Maintenance	7,263	-	7,263	9,500
Heat and Light	4,442	-	4,442	4,800
Council Tax - Manse	3,903	-	3,903	3,950
Insurance	4,769	-	4,769	4,500
Other Building Costs	5,317	-	5,317	4,900
Church Office Expenses	1,703	-	1,703	2,000
Organ & Music	935	-	935	950
Governance	385	-	385	400
Other Expenses	819	2,566	3,385	3,032
	<u>118,313</u>	<u>2,566</u>	<u>120,879</u>	<u>123,935</u>
<b>Total Resources Expended</b>	<u><b>£118,421</b></u>	<u><b>£2,566</b></u>	<u><b>£120,987</b></u>	<u><b>£124,000</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 2018

### SHAPING THE FUTURE

#### BUDGET for 2019

	TOTAL ACTUAL 2015/18 £	TOTAL BUDGET 2019 £	TOTAL FORECAST 2015/19 £	TOTAL BUDGET 2015/19 £
<b>1 Income</b>				
Sale of Church House	240,852		240,852	240,852
Legacies	120,652		120,652	120,654
C of S General Trustees	27,815		27,815	47,815
C of S Fabric Loan Trust	3,000	-3,000	0	3,000
Grants from Charitable Trusts	15,000		15,000	15,000
Members' Donations	23,275		23,275	24,000
Non Members' Donations	8,008		8,008	5,008
Tax Refunded on Gift Aid	6,952		6,952	6,239
Fundraising Events	5,655		5,655	4,732
Interest	3,137	50	3,187	2,700
<b>Total Income</b>	<b>£454,346</b>	<b>(£2,950)</b>	<b>£451,396</b>	<b>£470,000</b>
<b>2 Expenditure</b>				
<b>Professional Fees</b>				
NGP Architecture	52,875		52,875	53,300
NGP Architecture Expenses	1,693		1,693	1,700
Engineer and Surveyor	13,416		13,416	13,458
Local Authority	2,542		2,542	2,542
	<b>70,526</b>	<b>0</b>	<b>70,526</b>	<b>71,000</b>
<b>Construction Costs</b>				
Toilets and Halls Vestibule	50,651		50,651	50,651
Hall 1	31,664		31,664	31,664
External	110,363		110,363	110,363
Church Vestibule	19,683		19,683	30,092
Back of Hall 1	71,230		71,230	71,230
Sanctuary	0		0	0
Retained Costs	0	5,600	5,600	12,000
	<b>283,591</b>	<b>5,600</b>	<b>289,191</b>	<b>306,000</b>
<b>Fixtures and Fittings</b>				
Chairs for Sanctuary	893		893	0
Other (Windows, boilers, etc)	31,981		31,981	35,000
	<b>32,874</b>	<b>0</b>	<b>32,874</b>	<b>35,000</b>
<b>Value Added Tax</b>				
Non-discretionary Construction	39,862	1,000	40,862	42,000
Professional Fees & Expenses	12,346		12,346	10,000
Chairs for Church	178		178	0
Other - non contract	5,373		5,373	6,000
	<b>57,759</b>	<b>1,000</b>	<b>58,759</b>	<b>58,000</b>
<b>Total Expenditure</b>	<b>£444,750</b>	<b>£6,600</b>	<b>£451,349</b>	<b>£470,000</b>
<b>Surplus / Deficit</b>	<b>£9,597</b>	<b>(£9,550)</b>	<b>£47</b>	<b>£0</b>



# JUNIPER GREEN PARISH CHURCH

## CHURCH ORGANISATIONS ADMINISTRATING THEIR OWN FUNDS

<b>GUILD OF FRIENDSHIP</b>	<b>2018</b>	<b>2017</b>	
	£	£	
Subscriptions at £5.00	190.00	205.00	
Offerings	338.00	380.00	
Sales Table	232.50	263.60	
Coffee Mornings	771.95	0.00	
Meal	336.00	0.00	
<b>Total Income</b>	<b><u>1,868.45</u></b>	<b><u>848.60</u></b>	
Church Funds	1,200.00	700.00	Church Funds
EHBS	25.00	25.00	Tent of Nations
Anne Russell	30.00	35.00	Ian Rintoul
Therapets	25.00	20.00	Fresh Start
Live Music Now	80.00	20.00	A Baird
Chest Heart and Stroke, Scotland	25.00	25.00	Springwell Golden Voices
W.I.	25.00	30.00	Irene Shepherd
Alastair MacNeill	40.00		
Irene Shepherd	336.00		
Other Costs	7.70	48.00	Other Costs
<b>Total Expenditure</b>	<b><u>1,793.70</u></b>	<b><u>903.00</u></b>	
Excess Income/Expenditure	74.75	-54.40	
Balance at 1st July	204.22	258.62	
<b>Balance at 31st June</b>	<b><u>£278.97</u></b>	<b><u>£204.22</u></b>	<b>Jean Bruce</b> Treasurer



Juniper Green  
Parish Church