

**The Church of Scotland**

**Edinburgh, Juniper Green  
Parish Church**

*Building Christ's Church in the Community*

**REPORT AND ACCOUNTS**

**2020**

**Congregation No: 010046**

**Scottish Charity No: SC005197**

# **JUNIPER GREEN PARISH CHURCH**

## **Report and Accounts Year ended 31 December 2020**

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# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report

### Year ended 31 December 2020

The Trustees present their Annual Report and Financial Statements of the charity for the year to 31st December 2020. 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. **The next five paragraphs describe our priorities as a congregation. Much of this pattern of church life has not happened because of Covid-19 yet these objectives still describe the congregation that we hope to be again.**

**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.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report

Year ended 31 December 2020

### Objectives and Activities (cont)

**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.

**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

Church life in 2020 has been dominated by Covid-19. With the whole of the country, Juniper Green Church went into lockdown on March 23rd. In the 2 weeks which followed lockdown; every activity and group stopped meeting almost instantly. The minister began to produce a weekly "update" which included a Bible reading, a sermon and some prayer points, together with any appropriate news items; he also began to record weekly video reflections to which Heather added an excellent A-Z of words describing God ; on Easter Sunday, the congregation met for worship using new Zoom technology. Between 70 and 80 people join in the Zoom service each week, with about 150 e-mail addresses on our contact list; we have tried to keep contact with others by phone, letters and cards. The Kirk Session decided in September not to re-open the building for services, considering the risk factor to be too high. We have been able to hold communion services, a harvest thanksgiving service and a quiz for Tearfund, as well as managing to gather presents for the Salvation Army at Christmas. Zoom has been a lifeline for our congregation, but it still leaves something missing when compared to face-to-face, in-the-flesh meeting. Finally, our Church membership roll now stands at 276.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2020

### Financial Review

#### Summary

The Incoming Resources were £116,004 and the Resources Expended were £122,251, resulting in a deficit of £6,247. The reason for this deficit was because of the Covid-19 virus pandemic as we lost revenue of £12,000 from the hire of our halls. In addition, with no church services there was a shortfall in our offerings from the open plate. We withdrew £7,535 from our Funds held by the General Trustees to pay for fabric maintenance but we also received donations from two Charitable Funds of £8,000 for the Shaping the Future project which was completed in 2019. There would have been a larger shortfall if we did not have these funds to fall back on. The cost of employing a Family Worker (£7,886) was drawn from the Ministerial Assistance Fund and, after transferring £8,000 from the General Fund to it, the balance is now equal to our share of the forecast salary in 2021. The total of the Shaping the Future Fund is now down from £9,597 to £4,436. Our funds held in The Church of Scotland Investors Trust fell by £1,260 to £50,300 which decreased the total funds position to £83,305, a decrease of £7,507 over last year. The Revenue Account held by the General Trustees decreased by £5,975 to £30,794 after interest was added and the market value of investments held on our behalf in the General Trustees Capital Account fell by £1,396 to £54,796.

#### Incoming Resources

There was a disappointing decrease of £6,555 (8.2%) over last year in our main source of income (WFO, S/Os, cheques, and the church open plate). The non Gift Aid WFO was down by £1,237 and the Open Plate by £3,777 for the reason that we had no church services. The Gift Aid Standing Orders/WFO were down by £1,541 due to some cancellations and not enough members increasing their Givings. As a result our Gift Aid income was also down by £1,382. The value of Gift Aid that we recover from the HMRC cannot be underestimated and anyone who pays tax but does not allow the church to claim should consider this as an option to increasing their Giving. There were also decreases in hall rental (£12,492) and fund raising (£957) as the halls were unavailable. There was £7,535 withdrawn from our funds held by the General Trustees to pay mostly for the dry rot in the toilets. Finally, the income from investments and bank interest added £1,442, again a small decrease over last year of £316.

#### Resources Expended

Several items of expenditure were less than forecast because of Covid-19, particularly donations, staff salaries, ministers expenses, other building costs, church office expenses and fabric. However, there was an increase in energy costs and miscellaneous expenditure was higher, mostly due to it being offset from the income from the Friday Soup and Roll lunches in previous years. Fabric expenditure was down to £9,493 with the main costs being repairs to the ladies toilets which, at £5,040, accounted for just over half of the total. To help with reducing our costs, we transferred £7,535 from our funds held by the General Trustees to the Fabric Fund. This of course will reduce the amount by which we are able to fund fabric in the future.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont)

Year ended 31 December 2020

### Financial Review (cont)

#### Movement in Funds

Following interest applied, the Restricted Funds decreased this year by £1,938 to £18,344. This was mostly due to the 7 donations of £250 each to charities that we normally support by retiring collections. After interest, the Ministerial Fund decreased by £7,597 to £99 due to payment for the Family Worker. The decision was taken to transfer £8,000 from the Shaping the Future Fund to the Ministerial Fund to ensure that there were sufficient funds to retain the Family Worker for another year. The Fabric Fund decreased by £1,539 following the addition of interest and funds transferred from the General Trustees. The amount paid of interest (£228) left a balance of £4,664 in the Shaping the Future Fund. The General Fund decreased from £37,709 to £33,020 (£4,689) due to the shortfall of £3,429 and decrease in investments of £1,260 (increase of £5,160 in 2019).

#### Collections/Donations for Third Parties

Covid-19 restricted the amount that we could collect from retiring offerings but we did manage to collect £1,060 at the start of the year from the Joint Valley Service and for Try Praying. We also raised £1,350 from donations received for the Charities we support at Christmas. Third party donations were CHO (£1,000), and the Christmas overseas charities (1,000). Donations to the Salvation Army (£460) and the seven charities that would normally be collected as retiring services of £250 each were taken from the Christian Action Fund (£1,750). In total therefore, collections and donations to Third Parties amounted to £6,620, (£10,137 in 2019). Of course, several other fund raising activities are conducted within the church family that are not recorded in the church accounts as the funds are not handled through the Church bank account.

#### 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 have been reduced, however, ongoing cost of maintaining premises to a high standard continues as do the high energy and council tax costs; and also payment to contractors if unable to find suitable volunteers from church members costs more..

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. There are a number of members that do not contribute to the church funds and this should be brought to their attention. Every encouragement is also made to promote the Gift Aid method of giving.

#### Reserves Policy

It is the Trustees' policy to hold reserves of approx. six months expenditure within general and designated funds. At the year end, the Church held unrestricted funds of £64,961. These funds represent seven months of the estimated annual expenditure in 2021. In addition, the General Trustees are holding Capital and Revenue reserves of £54,796 and £30,794 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 *Shaping the Future* will now draw to a closure and any funds used for fabric work. There is currently £4,664 in this Fund.

# JUNIPER GREEN PARISH CHURCH

## Trustees' Annual Report (cont) Year ended 31 December 2020

### 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 (resigned 31 May)
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:	Elliot, Martin
Church Treasurer:	Buchanan, Douglas

<b>Principal Office</b>	496b Lanark Road Juniper Green Edinburgh EH14 5DH
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**Charity Registration No:** SC005197

## **JUNIPER GREEN PARISH CHURCH**

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

**Year ended 31 December 2020**

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

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

The Manse  
476 Lanark Road  
Juniper Green  
Edinburgh  
EH14 5BQ

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

15 Baberton Crescent  
Juniper Green  
Edinburgh  
EH14 5BW

#### **Independent Examiner**

Sarah Hollis CA  
Hollis Accounting Limited  
3 Melville Street  
Edinburgh  
EH3 7HW

#### **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 2020**

#### **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,

*Martin Elliot*

Session Clerk

Date: 3rd March 2021

## 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 2020 which are set out on pages 8 to 18.

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.

Name: Sarah Hollis  
Professional Qualification: Chartered Accountant (ICAS)  
Address: Hollis Accounting Limited  
3 Melville Crescent  
Edinburgh  
EH3 7HW  
Date: 5th March 2021

## JUNIPER GREEN PARISH CHURCH

### Statement of Financial Activities

Year ended 31st December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL YEAR 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	TOTAL YEAR 2019 £
<b><u>Income from</u></b>							
<b>Incoming resources from generated funds</b>							
Donations and Legacies	1	100,143		100,143	117,543		117,543
Charitable Activities	2	1,250	0	1,250	1,907		1,907
Other Trading Activities	3	4,072		4,072	16,564		16,564
Investments	4	965	477	1,442	1,176	582	1,758
Other - Organisations & Trustees	5	8,535	562	9,097	18,293	1,794	20,087
<b>Total Income</b>		<b>114,965</b>	<b>1,039</b>	<b>116,004</b>	<b>155,483</b>	<b>2,376</b>	<b>157,859</b>
<b><u>Expenditure on:</u></b>							
Raising Funds	6	66		66	64		64
Charitable Activities		119,208	2,977	122,185	150,623	2,419	153,042
<b>Total Expenditure</b>		<b>119,274</b>	<b>2,977</b>	<b>122,251</b>	<b>150,687</b>	<b>2,419</b>	<b>153,106</b>
<b>Net income/expenditure before gains and losses on investments</b>		<b>(4,309)</b>	<b>(1,938)</b>	<b>(6,246)</b>	<b>4,796</b>	<b>(43)</b>	<b>4,753</b>
Net gains (losses) on investments		<b>(1,260)</b>		<b>(1,260)</b>	<b>5,160</b>		<b>5,160</b>
<b>Net income/(expenditure)</b>		<b>(5,569)</b>	<b>(1,938)</b>	<b>(7,506)</b>	<b>9,956</b>	<b>(43)</b>	<b>9,913</b>
Transfers between Funds		<b>0</b>	<b>0</b>	<b>0</b>	<b>(200)</b>	<b>200</b>	<b>0</b>
<b>Net Movement in Funds</b>		<b>(5,569)</b>	<b>(1,938)</b>	<b>(7,506)</b>	<b>9,756</b>	<b>157</b>	<b>9,913</b>
<b>Total Funds Brought Forward</b>		<b>70,530</b>	<b>20,282</b>	<b>90,812</b>	<b>60,774</b>	<b>20,125</b>	<b>80,899</b>
<b>Total Funds Carried Forward</b>		<b>£64,961</b>	<b>£18,344</b>	<b>£83,305</b>	<b>£70,530</b>	<b>£20,282</b>	<b>£90,812</b>

## JUNIPER GREEN PARISH CHURCH

### Balance Sheet

At 31 December 2020

		2020	2020	2019	2019
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	-		-	
Investments	10	50,300	50,300	51,560	51,560
<b>Total Fixed Assets</b>		<u>50,300</u>	<u>50,300</u>	<u>51,560</u>	<u>51,560</u>
<b>Current Assets</b>					
Debtors	11	5,061		5,970	
Bank and Cash		29,294		34,452	
<b>Total Current Assets</b>		<u>34,355</u>		<u>40,422</u>	
<b>Liabilities</b>					
Creditors due within one year	12	1,350		1,170	
Payments in advance		0		0	
		<u>1,350</u>		<u>1,170</u>	
			33,005		39,252
<b>Net Assets</b>			<u><b>£83,305</b></u>		<u><b>£90,812</b></u>
<b>The Funds of Juniper Green Parish Church</b>					
Restricted Income Funds		18,344		20,282	
Unrestricted Income Funds		64,961		70,530	
<b>Total Charity Funds</b>	15		<u><b>£83,305</b></u>		<u><b>£90,812</b></u>

The Accounts were approved by the Kirk Session on 3rd March 2021

For and on behalf of the Kirk Session.

*Martin Elliot*

Session Clerk

*R Douglas Buchanan*

Treasurer

# **JUNIPER GREEN PARISH CHURCH**

**Year ended 31st December 2020**

## **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 2020**

## **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 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	TOTAL 2019 £
<b>1 Donations and Legacies</b>						
Offerings	73,872		73,872	80,427		80,427
Tax Recovered on Gift Aid	18,271		18,271	19,653		19,653
Shaping the Future -						
Grants from Charitable Trusts	8,000		8,000	0		0
Fabric Fund - Donations & Tax	0		0	38		38
- Legacy	0		0	10,000		10,000
Organ Fund - Donations & Tax	0		0	5,425		5,425
Legacies	0		0	2,000		2,000
Other - Church Organisations	1,000	562	1,562	1,710	1,794	3,504
	<b>101,143</b>	<b>562</b>	<b>101,705</b>	<b>119,253</b>	<b>1,794</b>	<b>121,047</b>
<b>2 Income from Charitable Activities</b>						
Weddings and Funerals	1,100		1,100	800		800
Christian Action	0		0	0		0
Fund Raising - Balerno Music F	0		0	456		456
- Christmas Fayre	0		0	651		651
- Sale of Chairs	150		150	0		0
	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>1,907</b>	<b>0</b>	<b>1,907</b>
<b>3 Income from Other Trading</b>						
Halls Rent Received	<b>4,072</b>	<b>0</b>	<b>4,072</b>	<b>16,564</b>	<b>0</b>	<b>16,564</b>
<b>4 Investment Income</b>						
Investment Interest	939	464	1,403	1,131	560	1,691
Bank Interest	26	13	39	45	22	67
	<b>965</b>	<b>477</b>	<b>1,442</b>	<b>1,176</b>	<b>582</b>	<b>1,758</b>
<b>5 Other Income</b>						
Receipts from General Trustees	<b>7,535</b>	<b>0</b>	<b>7,535</b>	<b>16,583</b>	<b>0</b>	<b>16,583</b>
<b>Total Incoming Resources</b>	<b>£114,965</b>	<b>£1,039</b>	<b>£116,004</b>	<b>£155,483</b>	<b>£2,376</b>	<b>£157,859</b>

## JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements  
for the year ended 31st December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	TOTAL Funds 2019 £
<b>6 Analysis of Resources Expended</b>						
<b>Costs of Generating Funds</b>						
Offering Envelopes	66	-	66	64	-	64
	<u>66</u>	<u>-</u>	<u>66</u>	<u>64</u>	<u>-</u>	<u>64</u>
<b>Charitable Activities</b>						
Ministries and Mission Allocation	62,958		62,958	63,977		63,977
Presbytery Dues	1,828		1,828	1,856		1,856
Donations	2,000		2,000	5,050		5,050
Minister's Expenses (Note 8)	1,962		1,962	2,499		2,499
Family Worker	7,886		7,886	6,859		6,859
Pulpit Supply	240		240	513		513
Other Salary Costs (Note 7)	7,036		7,036	8,545		8,545
Fabric Repairs & Maintenance (below)	9,493		9,493	34,578		34,578
Heat and Light	6,808		6,808	5,797		5,797
Council Tax - Manse	4,160		4,160	4,007		4,007
Water Rates	0		0	1,784		1,784
Insurance	4,507		4,507	4,828		4,828
Other Building Costs	5,113		5,113	5,815		5,815
Church Office Expenses	1,462		1,462	1,724		1,724
Pianos & Music Licence	922		922	880		880
Governance	780		780	400		400
Other Expenses	2,053	2,977	5,030	1,511	2,419	3,930
	<u>119,208</u>	<u>2,977</u>	<u>122,185</u>	<u>150,623</u>	<u>2,419</u>	<u>153,042</u>
<b>Total Resources Expended</b>	<u>£119,274</u>	<u>£2,977</u>	<u>£122,251</u>	<u>£150,687</u>	<u>£2,419</u>	<u>£153,106</u>
<b>Analysis of Fabric Expenditure</b>	<b>2020</b>	<b>Paid from General Trustees</b>	<b>TOTAL 2020</b>	<b>2019</b>	<b>Paid from General Trustees</b>	<b>TOTAL 2019</b>
	£	£	£	£	£	£
Church Sanctuary	688		688	795		795
Church Organ Maintenance	186		186	522		522
Church Organ Fund - Repairs			0	3,640		3,640
Church Halls and Equipment	7,556	(7,535)	21	16,698	(10,000)	6,698
Church Garden	0		0	0		0
Church Manse	1,064		1,064	902		902
	9,493	(7,535)	1,958	22,557	(10,000)	12,557
<i>Shaping the Future</i>	0	(8,000)	-8,000	12,021	(6,583)	5,438
	<u>£9,493</u>	<u>(15,535)</u>	<u>(6,042)</u>	<u>£34,578</u>	<u>(16,583)</u>	<u>£17,995</u>



## JUNIPER GREEN PARISH CHURCH

### Notes forming part of the financial statements for the year ended 31st December 2020

	2020	2019
<b>7 Staff costs and numbers</b>	<b>£</b>	<b>£</b>
Organist and Secretary	7,037	7,724
P/T Family Worker	7,342	6,368
Social Security costs	410	373
Pension costs	127	118
	<u><b>£14,916</b></u>	<u><b>£14,583</b></u>
	<b>Number</b>	<b>Number</b>
Administration P/T	1	1
Family Worker P/T	1	1
Music P/T	1	1
	<u><b>3</b></u>	<u><b>3</b></u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend in the 5th and subsequent years was £34,557.

### 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 £2,723 (2019: £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 £4,314 (2019: £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 (2019: £250) for looking after the security of the church premises.

During the year, Mr Martin Elliot, who is a member of the Kirk Session, received £180 (2019: £180) for pulpit supply.

During the year, the Minister received £911 (2019: £1,405) in travelling expenses; £1,292 (2019: £1,006) for telephone and broadband bills; and the manse council tax of £4,160 (2019: £4,007) was paid by the church.

During the year the total of £22,272 (2019: £21,540) was donated to the congregation by the Trustees.

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

### 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 2020

<b>10 Investments</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Market value at 01 January	51,560	46,400
Unrealised gain / loss on investments	(1,260)	5,160
<b>Market value at 31 December</b>	<b><u>£50,300</u></b>	<b><u>£51,560</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	4,438	4,203
GASD	603	0
Church of Scotland - Donation	20	0
Hall Rent	0	1,701
WFO Envelopes Paid in Advance	0	66
	<b><u>£5,061</u></b>	<b><u>£5,970</u></b>
<b>12 Creditors</b>	<b>£</b>	<b>£</b>
CLIC Sargent	450	390
SWAN UK	450	390
JDRF	450	390
	<b><u>£1,350</u></b>	<b><u>£1,170</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	18,359	31,941	0	50,300
Current Assets	16,011	0	18,344	34,355
Current Liabilities	(1,350)	0	0	(1,350)
<b>Net Assets at 31 Dec 2020</b>	<b><u>£33,020</u></b>	<b><u>£31,941</u></b>	<b><u>£18,344</u></b>	<b><u>£83,305</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 2020

#### 15 Movement in Funds

	At 01-Jan 2020 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investments Gains/ Losses £	At 31-Dec 2020 £
<b>Restricted Funds</b>							
Nurture Fund	161	82	4	(65)			182
Kids' Church Fund	533	0	12	(104)			441
Youth Fund	1,147	0	27	(152)			1,022
Benevolent Fund	3,928	0	90	0			4,018
Choir Fund	2,724	0	63	0			2,787
Flower Fund	772	480	23	(446)			829
Christian Action Fund	11,017	0	258	(2,210)			9,065
	<b>20,282</b>	<b>562</b>	<b>477</b>	<b>(2,977)</b>	<b>0</b>	<b>0</b>	<b>18,344</b>
<b>Unrestricted Funds</b>							
<b>Designated:</b>							
Ministerial Assistance	7,696	0	289	(7,886)	8,000		8,099
Organ Fund	3,019	0	28	0			3,047
Fabric Fund	17,670	7,535	419	(9,493)			16,131
Shaping the Future Fund	4,436	8,000	228	0	(8,000)		4,664
	<b>32,821</b>	<b>15,535</b>	<b>965</b>	<b>(17,379)</b>	<b>0</b>	<b>0</b>	<b>31,941</b>
<b>General Fund</b>	<b>37,709</b>	<b>98,465</b>	<b>0</b>	<b>(101,895)</b>		<b>(1,260)</b>	<b>33,020</b>
<b>Total Funds</b>	<b>£90,812</b>	<b>£114,562</b>	<b>£1,442</b>	<b>(£122,251)</b>	<b>£0</b>	<b>(£1,260)</b>	<b>£83,305</b>

Note: **Ministerial Assistance:** Costs are 50% of employing a Family Worker (£7,879). plus expenses (£7). A transfer has been made from the Shaping the Future Fund to pay for the salary of the Family Worker in 2021

**Organ Fund:** Costs for tuning (£186) were paid from Fabric Fund

**Fabric Fund:** Income is from our funds held by C of S General Trustees. Costs were mostly for work in ladies toilets (£5,060), Asco Fire Extinguishers (£776), service to small boilers (£558), service to large boilers (£360) and roof repairs (£320).

**Shaping the Future Fund:** The Income is donations from the Baird Trust (£5,000) and the Ferguson Bequest Fund (£3,000).

#### 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 2020

#### 16 Collection for Third Parties

	2020 £	2019 £
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
CrossReach (Joint Valley Service)	860	665
Try Praying (Special collection)	200	230
Marie Curie Cancer Care (March Communion)	0	270
Bethany Trust (June Communion)	0	235
Marie Curie (October Communion)	0	150
Scottish Poppy Appeal (Remembrance Sunday)	0	292
Tear Fund - Quiz Night	0	390
Birthday Boxes - CrossReach Sunflower Garden Project	0	200
- The Sick Kids Hospital	0	200
SWANUK (Christmas )	450	390
JDFR (Christmas )	450	390
CLIC Sargent -(Christmas)	450	390
	<b>2,410</b>	<b>3,802</b>
Christian Aid Week - (Incl. Gift Aid)	0	1,285
	<b>£2,410</b>	<b>£5,087</b>

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

	£	£	£
<b>From General Fund</b>			
Scripture Union - ES Team		0	3,000
Cambodian Hope Organisation		1,000	900
Scottish Bible Society		250	250
Mission Aviation Fellowship		250	250
EMMS International		250	250
Dr. Graham's Homes		250	250
		<b>2,000</b>	<b>4,900</b>
<b>From Christian Action Fund</b>			
Salvation Army	460		
Bethany Trust	250		0
Marie Curue	250		0
CHAS	250		150
Scottish Poppy Appeal	250		0
SWANUK	250		0
JDFR	250		0
CLIC Sargent	250	2,210	0
		<b>£4,210</b>	<b>£5,050</b>
<b>Total Collections for, and Donations to, Third Parties</b>		<b>£6,620</b>	<b>£10,137</b>

## JUNIPER GREEN PARISH CHURCH

The Appendix below does not form part of the financial statements for the year ended 31st December 2020

### 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.

	2020	2019
	£	£
<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>£54,796</u>	<u>£56,192</u>
<b>REVENUE ACCOUNT</b>		
<b>Gross Income:</b>		
Interest / Dividend Received on Capital Account	1,340	1,766
Interest / Dividend Received on Revenue Account	220	356
Interest / Dividend on Deposit Fund	0	0
	<u>£1,560</u>	<u>£2,122</u>
<b>Expenditure:</b>		
Fabric Repairs for Halls <i>Ladies Toilet</i>	4,520	10,000
General Fabric Repairs	3,015	6583
	<u>£7,535</u>	<u>£16,583</u>
<b>Net Income:</b>	<u>(£5,975)</u>	<u>(£14,461)</u>
Credit Balance at 1st January	<u>£36,769</u>	<u>£51,230</u>
<b>Credit Balance at 31st December</b>	<u>£30,794</u>	<u>£36,769</u>

## JUNIPER GREEN PARISH CHURCH

### For Information

BUDGET for 2021	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL ACTUAL 2020 £	TOTAL BUDGET 2021 £	Increase
<b>1 Voluntary Income</b>					
Offerings - (a-c)	73,872		73,872	77,000	4.2%
a) WFO (Non Gift Aid)	285		285	0	
b) Gift Aid	67,585		67,585	70,000	3.6%
c) Open Plate / Non Gift Aid S/Os	6,002		6,002	7,000	16.6%
Legacies	0		0	0	
Shaping the Future - Donations from Charitable Trusts	8,000		8,000	0	
Tax Gift Aid Recovered	18,271		18,271	19,000	
Restricted Funds	0	562	562	1,000	
Other - Church Organisations	1,000		1,000	1,000	
	<b>101,143</b>	<b>562</b>	<b>101,705</b>	<b>98,000</b>	
<b>2 Income from Charitable Activities</b>					
Weddings and Funerals	1,100	-	1,100	500	
Other - Fund Raising Event	0		0	400	
- Christmas Fayre	0		0	800	
- Sale of Chairs	150		150	0	
	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>1,700</b>	
<b>3 Income from Other Charitable Activities</b>					
Rent of Halls	4,072		4,072	3,500	
	<b>4,072</b>	<b>0</b>	<b>4,072</b>	<b>3,500</b>	
<b>4 Investment Income</b>					
Investment Interest	939	464	1,403	1,730	
Bank Interest	26	13	39	70	
	<b>965</b>	<b>477</b>	<b>1,442</b>	<b>1,800</b>	
<b>5 Other Income</b>					
Receipts from General Trustees	7,535	0	7,535	7,500	
<b>Total Incoming Resources</b>	<b>£114,965</b>	<b>£1,039</b>	<b>£116,004</b>	<b>£112,500</b>	
<b>Total Resources Expended</b>	<b>£119,274</b>	<b>£2,977</b>	<b>£122,251</b>	<b>£117,500</b>	
<b>Net Incoming Resources</b>	<b>(£4,309)</b>	<b>(£1,938)</b>	<b>(£6,247)</b>	<b>(£5,000)</b>	

## JUNIPER GREEN PARISH CHURCH

### For Information

<b>BUDGET for 2021</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>TOTAL ACTUAL 2020 £</b>	<b>TOTAL BUDGET 2021 £</b>
<b>5 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Offering Envelopes	66	-	66	0
	<u>66</u>	<u>-</u>	<u>66</u>	<u>0</u>
<b>Charitable Activities</b>				
Ministries and Mission Allocatio	62,958	-	62,958	54,623
Presbytery Dues	1,828	-	1,828	1,243
Donations	2,000	-	2,000	3,000
	<u>66,786</u>	<u>-</u>	<u>66,786</u>	<u>58,866</u>
Minister's Expenses	1,962	-	1,962	2,200
Family Worker	7,886	-	7,886	8,100
Pulpit Supply	240	-	240	300
Other Salary Costs	7,036	-	7,036	10,500
Fabric Repairs & Maintenance	9,493	-	9,493	10,000
Heat and Light	6,808	-	6,808	6,500
Council Tax - Manse	4,160	-	4,160	4,160
Water Rates	0	-	0	0
Insurance	4,507	-	4,507	4,650
Other Building Costs	5,113	-	5,113	5,000
Church Office Expenses	1,462	-	1,462	1,600
Organ & Music	922	-	922	900
Governance	780	-	780	1,600
Other Expenses	2,053	2,977	5,030	3,124
	<u>119,208</u>	<u>2,977</u>	<u>122,185</u>	<u>117,500</u>
<b>Total Resources Expended</b>	<u><b>£119,274</b></u>	<u><b>£2,977</b></u>	<u><b>£122,251</b></u>	<u><b>£117,500</b></u>

## JUNIPER GREEN PARISH CHURCH

### For Information

#### SHAPING THE FUTURE

ACTUAL as at 31 December 2020

	TOTAL ACTUAL 2015/19 £	TOTAL ACTUAL 2020 £	TOTAL ACTUAL 2015/20 £	REVISED BUDGET 2015/20 £
<b>1 Income</b>				
Sale of Church House	240,852	0	240,852	240,852
Legacies	120,652	0	120,652	120,654
C of S General Trustees	34,398		34,398	47,815
C of S Fabric Loan Trust	3,000	0	3,000	3,000
Grants from Charitable Trusts	15,000	8,000	23,000	25,000
Members' Donations	23,275	0	23,275	24,000
Non Members' Donations	8,008	0	8,008	5,008
Tax Refunded on Gift Aid	6,952	0	6,952	6,239
Fundraising Events	5,655	0	5,655	4,732
Interest	3,414	228	3,642	2,700
<b>Total Income</b>	<b>461,206</b>	<b>8,228</b>	<b>469,434</b>	<b>480,000</b>
<b>2 Expenditure</b>				
<b>Professional Fees</b>				
NGP Architecture	52,875	0	52,875	53,300
NGP Architecture Expenses	1,693	0	1,693	1,700
Engineer and Surveyor	14,040	0	14,040	14,458
Local Authority	2,542	0	2,542	2,542
	<b>71,150</b>	<b>0</b>	<b>71,150</b>	<b>72,000</b>
<b>Construction Costs</b>				
Toilets and Halls Vestibule	54,651	0	54,651	53,651
Hall 1	31,664	0	31,664	31,664
External	112,363	0	112,363	115,363
Church Vestibule	23,034	0	23,034	31,092
Back of Hall 1	71,230	0	71,230	71,230
Sanctuary	0	0	0	0
Retained Costs	0	0	0	0
	<b>292,942</b>	<b>0</b>	<b>292,942</b>	<b>303,000</b>
<b>Fixtures and Fittings</b>				
Chairs for Sanctuary	893	0	893	0
Other (Windows, boilers, etc)	32,040	0	32,040	35,000
	<b>32,933</b>	<b>0</b>	<b>32,933</b>	<b>35,000</b>
<b>Value Added Tax</b>				
Non-discretionary Construction	41,850	0	41,850	42,000
Professional Fees & Expenses	12,346	0	12,346	12,000
Chairs for Church	178	0	178	0
Other - non contract	5,373	0	5,373	6,000
	<b>59,747</b>	<b>0</b>	<b>59,747</b>	<b>60,000</b>
<b>Total Expenditure</b>	<b>£456,771</b>	<b>£0</b>	<b>£456,771</b>	<b>£470,000</b>
<b>Surplus / Deficit</b>	<b>£4,436</b>	<b>£8,228</b>	<b>£12,664</b>	<b>£10,000</b>



## JUNIPER GREEN PARISH CHURCH

### For Information

### CHURCH ORGANISATIONS ADMINISTRATING THEIR OWN FUNDS

<b>GUILD OF FRIENDSHIP</b>	<b>2020</b>	<b>2019</b>	
	£	£	
Subscriptions at £5.00	430.00	465.00	
Offerings	320.00	398.00	
Sales Table	214.00	218.60	
Coffee Mornings	0.00	200.00	
Christmas Fayre	100.00	0.00	
<b>Total Income</b>	<b><u>1,064.00</u></b>	<b><u>1,281.60</u></b>	
Church Funds	800.00	800.00	Church Funds
Border Search & Rescue	30.00	30.00	Eric Liddell Centre
Tom Gordon	30.00	30.00	The Silver Line
Live Music Now Scotland	50.00	50.00	Live Music Now
Care and Repair	30.00	30.00	Edinburgh Children's Hospital
The Tumaim Fund	30.00	30.00	Street Pastors
A. McNeil	40.00	60.00	R Taylor
		98.11	Riccarton Garden Centre
Other Costs	<u>38.00</u>	<u>121.76</u>	Other Costs
<b>Total Expenditure</b>	<b><u>1,048.00</u></b>	<b><u>1,249.87</u></b>	
Excess Income/Expenditure	16.00	31.73	
Balance at 1st July	<u>310.70</u>	<u>278.97</u>	
<b>Balance at 31st June</b>	<b><u>£326.70</u></b>	<b><u>£310.70</u></b>	<b>Jean Bruce</b> Treasurer



Juniper Green  
Parish Church