

The Church of Scotland

**Edinburgh, Juniper Green
Parish Church**

Building Christ's Church in the Community

REPORT AND ACCOUNTS

2021

Congregation No: 010046

Scottish Charity No: SC005197

JUNIPER GREEN PARISH CHURCH

Report and Accounts

Year ended 31 December 2021

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JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report

Year ended 31 December 2021

The Trustees present their Annual Report and Financial Statements of the charity for the year to 31st December 2021. 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 under each of these headings there has been a series of activities and events to fulfil these core tasks. However, since March 2020 many of these events and activities have not happened because of Covid. We remain committed to these priorities and whatever we are able to do online, we continue to do, but uncertainty remains over the pattern that will emerge after the Covid restrictions are lifted.

Worship: our Sunday services have been a mixture of Zoom services and in-person services in the building.

Mission: we continue to produce a Church newsletter and maintain the refreshed Church website and our Facebook page.

Nurture: our Bible Study meets on Zoom, allowing those who come to develop their understanding of the Bible, ask questions, and grow in their faith. Daily Bible study notes remain available.

Prayer: we maintain our e-mail prayer group and the Prayer Team continues to produce a monthly prayer focus which is largely distributed by e-mail.

Service: the Open Door Café has been meeting as described below. We have tried to keep in touch with our members by e-mail, phone calls and letters, with a varying degree of success. Our volunteer teams have taken up their Care-Van work again in partnership with Bethany Trust and Edinburgh City mission and we continue to donate to Fresh Start and work with the Salvation Army as circumstances allow. Our overseas partnership with the Cambodian Hope Organisation continues in a quiet way.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report

Year ended 31 December 2021

Achievements and Performance

2021 has been a year full of uncertainties for the Church at large and for the congregation of Juniper Green. The year began with a fresh lockdown, and we continued to hold services on Zoom. That pattern continued well into the year. The Kirk Session decided to hold 4 services in the building in June and then to take stock of the situation; it was decided to re-open the building for worship at the start of September and there was a service in the building on every Sunday until Christmas. These services were also available on Zoom, as we ran the two streams at the same time. Plans to hold a service in the building on Christmas Eve had to be abandoned because of the fresh surge in Covid cases and at the end of the year, all of our worship was once more on Zoom. We have had on average 50-60 people in the building for these services and there continued to be another 30 people taking part on Zoom. The Open Door Café, our parent and toddler group re-opened at the end of August and continues to meet with mitigations in place and provides an excellent space for those who come. We have held communion services, both online and in the building, as well as a Gift Service, gathering toys and presents for the Salvation Army at Christmas. The Guild of Friendship also met in December but plans for another meeting in January have also been scrapped. Church Wednesday, our Bible conversation and study group has met on Zoom and has added some new members. This has been a frustrating year, with hopes arising then being dashed again. We work on and 2022 will present fresh challenges. Finally, our Church membership roll now stands at 266.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont)

Year ended 31 December 2021

Financial Review

Summary

Incoming Resources were £134,676 and Resources Expended were £134,415 resulting in a surplus of £261. The reason for this surplus during such a difficult year was because of the magnificent response to the Church of Scotland National Gift Day which raised the amount of £13,011 plus Gift Aid of £2,450. This was a wonderful response by the congregation to meet the estimated shortfall from Open Plate Offering and from the hire of our halls. In addition, we withdrew £16,975 from our Funds held by the General Trustees to pay for fabric maintenance which was necessary to meet the demands of the property Quinquennial Inspection by the Edinburgh Presbytery. There would have been a shortfall in the Accounts if we did not have these funds to fall back on. The cost of employing a Family Worker (£8,125) was drawn from the Ministerial Assistance Fund. The Church of Scotland Investors Trust increased by £4,460 to £54,760 which increased the total funds position to £88,026, an increase of £4,721 over last year.

Incoming Resources

Without the very generous giving for our Gift Day Appeal which raised a total of £15,461, there would have been a very serious shortfall in the Accounts. Without services in the Church for the most part of the year the Open Plate Offerings were reduced. We also lost several standing orders which affected the Gift Aid income, although several people responded to the plea to increase their standing order by what they could afford. There was a small increase in hall rental as the situation changed regarding Covid Regulations but there was no fund raising and a small decrease in Wedding/Funeral income and decreases in hall rental (£12,492) and fund raising (£957) as the halls were unavailable. There was £16,975 withdrawn from our funds held by the General Trustees to pay for the replacement and repairs to the windows at the back of the halls, work which is still to be completed, and roof repairs. Finally, the income from investments and bank interest added £1,243, again a small decrease over last year of £199.

Resources Expended

The Ministries and Mission Allocation was less this year by £8,333 owing to the C of S amended policy. Presbytery Dues were likewise reduced. Given the result of the Gift Day, we increased our Donations by £800 to £3,000. Other Salary Costs were higher by £3,350 due to the Church Office Administrator being given additional responsibilities. Fabric costs were significantly higher due to the necessary work on the windows (£12,115) and work on the church roof (£4,860). These two amounts were paid from our funds held by the General Trustees. Heat and Light costs were lower due to less use of premises during winter months and some correction from last year. Other Building Costs were higher by £1,844 because cleaners worked longer hours. The Independent Examiners' Fee has been one year behind for several years and is now caught up by including the Fee for this year in Outstanding Creditors. Other items of expenditure were generally as forecast.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont)

Year ended 31 December 2021

Financial Review (cont)

Movement in Funds

Following interest applied, the Restricted Funds decreased this year by £762 to £17,582. This was due to the donations amounting to £1,560 for charities that we normally support by retiring collections. After interest, the Ministerial Fund decreased by £7,925 to £174 due to payment for the Family Worker. The decision was taken to transfer £8,000 from the General 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 £3,972 following the addition of interest, funds transferred from the General Trustees and the remaining funds from the *Shaping the Future* project (£4,779). The General Fund increased from £33,020 to £46,989 due to the income from Gift Day and increase in investments of £4,460 (decrease of £1,260 in 2020).

Collections/Donations for Third Parties

Covid-19 restricted the amount that we could collect from retiring offerings but we did manage to collect £350 for Try Praying, £300 for the Scottish Poppy Appeal and £210 for Christian Aid. We also raised £840 from donations received for the three Charities we support at Christmas. Third party donations were CHO (£1,000), and the annual overseas charities (£1,200). In addition we donated a further £1,200 to the Charities we would normally have Retiring collections and we increased the amount going to the three Christmas Charities by £360. In total therefore, collections and donations to Third Parties amounted to £5,460, (£6,620 in 2020). The difference is explained by the fact there was no collection from the Joint Valley Service this year. 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 will cost 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 £70,444. These funds represent seven months of the estimated annual expenditure in 2022. In addition, the General Trustees are holding Capital and Revenue reserves of £57,937 and £14,853 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* has now drawn to a close and the remaining funds of £4,460 have been transferred to the Fabric Fund.

JUNIPER GREEN PARISH CHURCH

Trustees' Annual Report (cont) Year ended 31 December 2021

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

Principal Office-bearers

Minister:	Dewar, Rev. James
Session Clerk:	Elliot, Martin
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 2021

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 2021

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: 2nd February 2022

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 2021 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: 9th February 2022

JUNIPER GREEN PARISH CHURCH

Statement of Financial Activities

Year ended 31st December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL YEAR 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL YEAR 2020 £
<u>Income from</u>						
<u>Incoming resources from generated funds</u>						
Donations and Legacies	1	93,363	93,363	100,143		100,143
National Gift Day	1	15,461	15,461			
Charitable Activities	2	750	750	1,250	0	1,250
Other Trading Activities	3	6,186	6,186	4,072		4,072
Investments	4	790	453	965	477	1,442
Other - Organisations & Trustees	5	17,215	458	8,535	562	9,097
<u>Total Income</u>		<u>133,765</u>	<u>911</u>	<u>134,676</u>	<u>114,965</u>	<u>116,004</u>
<u>Expenditure on:</u>	6					
Raising Funds		0	0	66		66
Charitable Activities		132,744	1,671	119,208	2,977	122,185
<u>Total Expenditure</u>		<u>132,744</u>	<u>1,671</u>	<u>119,274</u>	<u>2,977</u>	<u>122,251</u>
Net income/expenditure before gains and losses on investments		1,021	(760)	261	(4,309)	(1,938)
Net gains (losses) on investments		4,460		4,460	(1,260)	(1,260)
Net income/(expenditure)		<u>5,481</u>	<u>(760)</u>	<u>4,721</u>	<u>(5,569)</u>	<u>(1,938)</u>
Transfers between Funds		0	0	0	0	0
Net Movement in Funds		5,481	(760)	4,721	(5,569)	(1,938)
Total Funds Brought Forward		£64,961	£18,344	£83,305	70,530	20,282
Total Funds Carried Forward		<u>£70,444</u>	<u>£17,582</u>	<u>£88,026</u>	<u>£64,961</u>	<u>£18,344</u>

JUNIPER GREEN PARISH CHURCH

Balance Sheet

At 31 December 2021

		2021	2021	2020	2020
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9	-		-	
Investments	10	54,760	54,760	50,300	50,300
Total Fixed Assets		<u>54,760</u>	<u>54,760</u>	<u>50,300</u>	<u>50,300</u>
Current Assets					
Debtors	11	1,545		5,061	
Bank and Cash		44,589		29,294	
Total Current Assets		<u>46,134</u>		<u>34,355</u>	
Liabilities					
Creditors due within one year	12	12,868		1,350	
Payments in advance		0		0	
		<u>12,868</u>		<u>1,350</u>	
			33,266		33,005
Net Assets			<u>£88,026</u>		<u>£83,305</u>
The Funds of Juniper Green Parish Church					
Restricted Income Funds		17,582		18,344	
Unrestricted Income Funds		70,444		64,961	
Total Charity Funds	15		<u>£88,026</u>		<u>£83,305</u>

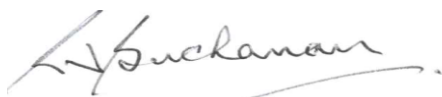
The Accounts were approved by the Kirk Session on 2nd February 2022

For and on behalf of the Kirk Session.



Martin Elliot

Session Clerk



Douglas Buchanan

Treasurer

JUNIPER GREEN PARISH CHURCH

Year ended 31st December 2021

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 2021

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 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £
1 Donations and Legacies						
Offerings	74,891		74,891	73,872		73,872
Tax Recovered on Gift Aid	18,472		18,472	18,271		18,271
Shaping the Future - Grants from Charitable Trusts	0		0	8,000		8,000
Donations from Gift Day	13,011		13,011	0		0
Tax Recovered on Gift Day	2,450		2,450	0		0
	0		0	0		0
	0		0	0		0
Other - Church Organisations	240	458	698	1,000	562	1,562
	109,064	458	109,522	101,143	562	101,705
2 Income from Charitable Activities						
Weddings and Funerals	750		750	1,100		1,100
Christian Action	0		0	0		0
Fund Raising - Balerno Music F	0		0	0		0
- Christmas Fayre	0		0	0		0
- Sale of Chairs	0		0	150		150
	750	0	750	1,250	0	1,250
3 Income from Other Trading						
Halls Rent Received	6,186	0	6,186	4,072	0	4,072
4 Investment Income						
Investment Interest	788	452	1,240	939	464	1,403
Bank Interest	2	1	3	26	13	39
	790	453	1,243	965	477	1,442
5 Other Income						
Receipts from General Trustees	16,975	0	16,975	7,535	0	7,535
Total Incoming Resources	£133,765	£911	£134,676	£114,965	£1,039	£116,004

JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements
for the year ended 31st December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL Funds 2020 £
6 Analysis of Resources Expended						
Costs of Generating Funds						
Offering Envelopes	0		0	66		66
	<u>0</u>	<u>-</u>	<u>0</u>	<u>66</u>	<u>-</u>	<u>66</u>
Charitable Activities						
Ministries and Mission Allocation	54,623		54,623	62,958		62,958
Presbytery Dues	1,243		1,243	1,828		1,828
Donations	2,200		2,200	2,000		2,000
Minister's Expenses (Note 8)	2,488		2,488	1,962		1,962
Family Worker	8,125		8,125	7,886		7,886
Pulpit Supply	240		240	240		240
Other Salary Costs (Note 7)	10,386		10,386	7,036		7,036
Fabric Repairs & Maintenance (below)	26,127		26,127	9,493		9,493
Heat and Light	4,901		4,901	6,808		6,808
Council Tax - Manse	4,196		4,196	4,160		4,160
Water Rates	0		0	0		0
Insurance	4,490		4,490	4,507		4,507
Other Building Costs	6,957		6,957	5,113		5,113
Church Office Expenses	1,623		1,623	1,462		1,462
Pianos & Music Licence	946		946	922		922
Governance	1,560		1,560	780		780
Other Expenses	2,639	1,671	4,310	2,053	2,977	5,030
	<u>132,744</u>	<u>1,671</u>	<u>134,415</u>	<u>119,208</u>	<u>2,977</u>	<u>122,185</u>
Total Resources Expended	<u>£132,744</u>	<u>£1,671</u>	<u>£134,415</u>	<u>£119,274</u>	<u>£2,977</u>	<u>£122,251</u>
Analysis of Fabric Expenditure	2021	Paid from General Trustees	TOTAL 2021	2020	Paid from General Trustees	TOTAL 2020
	£	£	£	£	£	£
Church Sanctuary	3,142	-2430	712	688		688
Church Organ Maintenance	692		692	186		186
Church Organ Fund - Repairs			0			0
Church Halls and Equipment	19,620	-14545	5,075	7,556	-7535	21
Church Garden	491		491	0		0
Church Manse	2,182		2,182	1,064		1,064
	<u>26,127</u>	<u>-16975</u>	<u>9,152</u>	<u>9,493</u>	<u>-7535</u>	<u>1,958</u>
<i>Shaping the Future</i>	0	0	0	0	-8000	-8000
	<u>£26,127</u>	<u>-16975</u>	<u>9151.79</u>	<u>£9,493</u>	<u>-15535</u>	<u>(£6,042)</u>

JUNIPER GREEN PARISH CHURCH

Notes forming part of the financial statements for the year ended 31st December 2021

	2021	2020
	£	£
7 Staff costs and numbers		
Organist and Secretary	10,386	7,037
P/T Family Worker	7,558	7,342
Social Security costs	434	410
Pension costs	133	127
	<u>£18,511</u>	<u>£14,916</u>
	Number	Number
Office Administration P/T	1	1
Family Worker P/T	1	1
Music P/T	1	1
	<u>3</u>	<u>3</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 £28,700 and the maximum stipend in the 5th and subsequent years was £35,269.

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 £2,867 (2020: £2,723) for providing her services as organist during the year.

During the year, Mrs Alison Robertson, who is a member of the Kirk Session, received £7,519 (2020: £4,314) 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 (2020: £260) for looking after the security of the church premises.

During the year, Mr Martin Elliot, who is a member of the Kirk Session, received £240 (2020: £180) for pulpit supply.

During the year, the Minister received £1,365 (2020: £911) in travelling expenses; £1,123 (2020: £1,292) for telephone and broadband bills; and the manse council tax of £4,196 (2020: £4,160) was paid by the church.

During the year the total of £26,507 (2020: £22,272) 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 2021

	2021	2020
	£	£
10 Investments		
Market value at 01 January	50,300	51,560
Unrealised gain / loss on investments	4,460	-1260
Market value at 31 December	<u>£54,760</u>	<u>£50,300</u>
The Church of Scotland Investors Trust - Growth Fund at cost	18,690	18,690
The Church of Scotland Investors Trust - Income Fund at cost	10,430	10,430
Investments at cost	<u>£29,120</u>	<u>£29,120</u>
11 Debtors	£	£
Gift Aid Tax Refund	1,545	4,438
GASD	0	603
Church of Scotland - Donation	0	20
	<u>£1,545</u>	<u>£5,061</u>
12 Creditors	£	£
Young Lives vs Cancer	400	450
SWAN UK	0	450
JDRF	0	450
Edmundson Electrical	66	0
Hamill Decorating Services	1,728	0
Illingworth - New windws	4,385	0
Ventrolla - Repairs to windows	5,426	0
Sarah Hollis	780	0
Alison Robertson	83	0
	<u>£12,868</u>	<u>£1,350</u>

13 Analysis of Net Assets Between Funds

	General	Designated	Restricted	Total
	£	£	£	£
2021				
Investments	31,305	23,455	0	54,760
Current Assets	28,552	0	17,582	46,134
Current Liabilities	-12867.7	0	0	-12867.7
Net Assets at 31 Dec 2021	<u>£46,989</u>	<u>£23,455</u>	<u>£17,582</u>	<u>£88,026</u>
2020				
Investments	18,359	31,941	0	50,300
Current Assets	16,011	0	18,344	34,355
Current Liabilities	-1350	0	0	-1350
Net Assets at 31 Dec 2020	<u>£33,020</u>	<u>£31,941</u>	<u>£18,344</u>	<u>£83,305</u>

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.

Notes forming part of the financial statements
for the year ended 31st December 2021

15 Movement in Funds

	At 01-Jan 2021 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investment: Gains/ Losses £	At 31-Dec 2021 £
Restricted Funds							
Nurture Fund	182	20	4	(55)			151
Kids' Church Fund	441	0	11	(56)			396
Youth Fund	1,022	0	25	0			1,047
Benevolent Fund	4,018	0	99	0			4,117
Choir Fund	2,787	0	69	0			2,856
Flower Fund	829	100	20	0			949
Christian Action Fund	9,065	337	224	(1,560)			8,066
	18,344	457	452	(1,671)	0	0	17,582
Unrestricted Funds							
Designated:							
Ministerial Assistance	8,099	0	200	(8,125)	8,000		8,174
Organ Fund	3,047	0	75				3,122
Fabric Fund	16,131	16,975	400	(26,127)	4,779		12,159
Shaping the Future Fund	4,664		115	0	(4,779)		0
	31,941 0	16,975	790 0	(34,252)	8,000	0	23,455
General Fund	33,020	116,002	0	(98,493)	(8,000)	4,460	46,989
Total Funds	£83,305	£133,434	£1,242	(£134,415)	£0	£4,460	£88,026

Note: **Ministerial Assistance:** Costs are 50% of employing a Family Worker (£8,125). A transfer has been made from the General Fund to pay for the salary of the Family Worker for 2022.

Organ Fund: Costs for maintenance (£692) were paid from Fabric Fund.

Fabric Fund: Income is from our funds held by C of S General Trustees. Costs were mostly for work on: hall windows (£15,023), church and hall roof (£4,860) and general maintenance work.

Shaping the Future Fund: The balance remaining has been transferred to the Fabric Fund.

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 2021

15 Movement in Funds	2020 At 01-Jan 2020 £	Incoming Resources £	Interest £	Outgoing Resources £	Transfers £	Investments Gains/ Losses £	At 31-Dec 2020 £
Restricted Funds							
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
	20,282	562	477	(2,977)	0	0	18,344
Unrestricted Funds							
Designated:							
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
	32,821	15,535	965	(17,379)	0	0	31,941
General Fund	37,709	98,465	0	(101,895)		(1,260)	33,020
Total Funds	£90,812	£114,562	£1,442	(£122,251)	£0	(£1,260)	£83,305

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 2021

16 Collection for Third Parties

	2021 £	2020 £
The following income from Special Collections for special purposes was received and disbursed during the year to other Charities:		
CrossReach (Joint Valley Service)	0	860
Try Praying (Special collection)	350	200
Marie Curie Cancer Care (March Communion)	0	0
Bethany Trust (June Communion)	0	0
CHAS (October Communion)	0	0
Scottish Poppy Appeal (Remembrance Sunday)	300	0
Christian Aid	210	0
Birthday Boxes - CrossReach Sunflower Garden Project	0	0
- The Sick Kids Hospital	0	0
SWANUK (Christmas)	280	450
JDFR (Christmas)	280	450
CLIC Sargent -(Christmas)	280	450
	£1,700	£2,410

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

	£	£	£
From General Fund			
Scripture Union - ES Team		0	0
Cambodian Hope Organisation		1,000	1,000
Scottish Bible Society		300	250
Mission Aviation Fellowship		300	250
EMMS International		300	250
Dr. Graham's Homes		300	250
		2,200	2,000
From Christian Action Fund			
Salvation Army			460
Bethany Trust	300		250
Marie Curue	300		250
CHAS	300		250
Food in the Community	300		0
Poppy (Scotland) Appeal	0		250
SWANUK	120		250
JDFR	120		250
Young Lives vs Cancer	120	1,560	250
		£3,760	£4,210

Total Collections for, and Donations to, Third Parties	£5,460	£6,620
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JUNIPER GREEN PARISH CHURCH

The Appendix below does not form part of the financial statements for the year ended 31st December 2021

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.

	2021	2020
	£	£
CAPITAL ACCOUNT		
Credit Balance at 1st January	34,997	34,997
Credit Balance at 31st December at cost	<u>£34,997</u>	<u>£34,997</u>
Market Value of Balance at 31st December	<u>£57,937</u>	<u>£54,796</u>
REVENUE ACCOUNT		
Gross Income:		
Interest / Dividend Received on Capital Account	1,005	1,340
Interest / Dividend Received on Revenue Account	29	220
Interest / Dividend on Deposit Fund	0	0
	<u>£1,034</u>	<u>£1,560</u>
Expenditure:		
Roof Repairs	4,860	4,520
Fabric Repairs (Hall Windows)	12,115	3,015
	<u>£16,975</u>	<u>£7,535</u>
Net Income:	<u>(£15,941)</u>	<u>(£5,975)</u>
Credit Balance at 1st January	<u>£30,794</u>	<u>£36,769</u>
Credit Balance at 31st December	<u>£14,853</u>	<u>£30,794</u>

JUNIPER GREEN PARISH CHURCH

For Information

BUDGET for 2022	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL ACTUAL 2021 £	TOTAL BUDGET 2022 £	Increase
1 Voluntary Income					
Offerings - (a-c)	74,891		74,891	77,000	2.8%
a) WFO (Non Gift Aid)	0		0	0	
b) Gift Aid	69,540		69,540	71,500	2.8%
c) Open Plate / Non Gift Aid S/Os	5,351		5,351	5,500	2.8%
Legacies	0		0	0	
Gift Day - Donations	13,011		13,011	0	
Gift Day - Tax Recovered	2,450		2,450	0	
Tax Gift Aid Recovered	18,472		18,472	19,000	2.9%
Restricted Funds	0	458	458	1,000	
Other - Church Organisations	240		240	1,000	
	109,064	458	109,522	98,000	
2 Income from Charitable Activities					
Weddings and Funerals	750	-	750	500	
Other - Fund Raising Event	0		0	500	
- Christmas Fayre	0		0	500	
	0		0	0	
	750	0	750	1,500	
3 Income from Other Charitable Activities					
Rent of Halls	6,186		6,186	7,200	
	6,186	0	6,186	7,200	
4 Investment Income					
Investment Interest	788	452	1,240	1,290	
Bank Interest	2	1	3	10	
	790	453	1,243	1,300	
5 Other Income					
Receipts from General Trustees	16,975	0	16,975	5,000	
Total Incoming Resources	£133,765	£911	£134,676	£113,000	
Total Resources Expended	£132,744	£1,671	£134,415	£120,500	
Net Incoming Resources	£1,023	(£760)	£261	(£7,500)	

JUNIPER GREEN PARISH CHURCH

For Information

BUDGET for 2022	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL ACTUAL 2021 £	TOTAL BUDGET 2022 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Offering Envelopes	0	-	0	0
	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
Charitable Activities				
Ministries and Mission Allocatio	54,623	-	54,623	55,314
Presbytery Dues	1,243	-	1,243	1,798
Donations	2,200	-	2,200	3,000
	<u>58,066</u>	<u>-</u>	<u>58,066</u>	<u>60,112</u>
Minister's Expenses	2,488	-	2,488	2,500
Family Worker	8,125	-	8,125	8,500
Pulpit Supply	240	-	240	300
Other Salary Costs	10,386	-	10,386	9,200
Fabric Repairs & Maintenance	26,127	-	26,127	10,000
Heat and Light	4,901	-	4,901	6,000
Council Tax - Manse	4,196	-	4,196	4,400
Insurance	4,490	-	4,490	4,600
Other Building Costs	6,957	-	6,957	7,200
Church Office Expenses	1,623	-	1,623	1,600
Organ & Music	946	-	946	1,000
Governance	1,560	-	1,560	800
Other Expenses	2,639	1,671	4,310	4,288
	<u>132,744</u>	<u>1,671</u>	<u>134,415</u>	<u>120,500</u>
Total Resources Expended	<u>£132,744</u>	<u>£1,671</u>	<u>£134,415</u>	<u>£120,500</u>

JUNIPER GREEN PARISH CHURCH

For Information

CHURCH ORGANISATIONS ADMINISTRATING THEIR OWN FUNDS

GUILD OF FRIENDSHIP	2021	2020	
	£	£	
	0.00	430.00	Subscriptions at £5.00
	0.00	320.00	Offerings
	0.00	214.00	Sales Table
	0.00	0.00	Coffee Mornings
	0.00	100.00	Christmas Fayre
Total Income	<u>0.00</u>	<u>1,064.00</u>	
	0.00	800.00	Church Funds
	0.00	30.00	Border Search & Rescue
	0.00	30.00	Tom Gordon
	0.00	50.00	Live Music Now Scotland
	0.00	30.00	Care and Repair
	0.00	30.00	The Tumaim Fund
	0.00	40.00	A. McNeil
Other Costs	<u>0.00</u>	<u>38.00</u>	Other Costs
Total Expenditure	<u>0.00</u>	<u>1,048.00</u>	
Excess Income/Expenditure	0.00	16.00	
Balance at 1st July	326.70	310.70	
Balance at 31st June	<u>£326.70</u>	<u>£326.70</u>	

Jean Bruce
Treasurer



Juniper Green
Parish Church