

The Church of Scotland
Newhaven Church of Scotland
Edinburgh

Congregational Accounts
For the year ended
31 December 2009

Congregation No: 0100068

Scottish Charity No: SC019117

SORP accounts

Newhaven Church of Scotland, Edinburgh

Trustees' Report For the year ended 31 December 2009

The trustees present the annual report and accounts for Newhaven Church of Scotland, Edinburgh for the year ended 31 December 2009

Reference and Administrative Information

Charity Name: Newhaven Church of Scotland, Edinburgh
Charity Registration Number: SC019117
Congregation Reference Number: 0100068
Contact Address: 5/15 Western Harbour Way, Edinburgh EH6 6LP

Trustees

Rev. Peter Bluett	Shona Adam	Kate Aitchison
Ray Bain	Edna Davie	Alister Greig
David Hinsley	Retta Lindsay	Moyra Logan
Hugh McDiarmid	Colin MacNeill	Angus Macrae
Jeanette Meek	Lynsey Orbegozo	Colin Robertson
Heather Robertson	Brian Souness	Eileen Tait
John Urquhart		

The following trustees retired during the year:

Don Heron	Audrey Gardiner	Bill Oliver
Catherine Lighterness	Dina Dunlop	Janis Merry
Pedro Orbegozo	Jacqui Bain	Jackie Souness
Linda Brunton-Bruce	Iain Logan	Lynn MacNeill
Douglas McKenzie	Sarah Livingstone	Stewart Livingstone
Susan Edwards	Anna Wakeling	Audrey Tully

Office Bearers

Church Treasurer:	Nicholas Timmins
Session Clerk:	Heather Robertson
Minister:	Rev. Peter Bluett
Assistant Treasurer:	Alister Greig
Gift Aid Convener:	Helen Mackenzie

Independent Examiner

I Allan Sim BSc CA, Johnston Smillie Ltd, 22 Craigmount Avenue, Edinburgh, EH12 8HQ

Bankers

Royal Bank of Scotland, Goldenacre Branch, 2 South Trinity Road, Edinburgh, EH5 3NR

Newhaven Church of Scotland, Edinburgh

Structure, Governance and Management

Governing Document: The Church is administered in accordance with the terms of the Deed of Constitution. In September 2009, a new "unitary" form of constitution was implemented, in line with a recommendation from the General Assembly of the Church of Scotland. Approval for this change was given by the Presbytery of Edinburgh in April 2009.

Recruitment and Appointment of Trustees: Under the new constitution, only members of the Kirk Session are 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.

Organisational Structure: Until September 2009 Newhaven Church was governed by the Kirk Session and the Congregational Board. The governance structure now in place comprises the Kirk Session and ten Working Groups reporting to the Kirk Session. The Kirk Session meets between six and eight times a year and oversees all church activities. Each Working Group, consisting of, on average, five members, has a remit concerned with a particular area of the life of the church. These are Worship, Pastoral Care, Christian Education, Finance, Fabric, Mission & Outreach, Communications, Social, Appointments & Welfare and Administration. The Working Groups meet as often as required.

The congregation meets annually in March or April. The Annual Report and the Church Accounts are presented for the members' approval.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

To achieve these objectives Newhaven Church has undertaken the following activities:

- **Corporate Worship:** Weekly Sunday morning worship, fortnightly evening worship, monthly family worship, 13 opportunities for celebration of the sacrament of communion.
- **Youth:**
 - Sunday School: Little Lights (pre-school), Lighthouse (primary), Lighten Up (S1-S3);
 - 20th Leith (Newhaven Church) Boys' Brigade Company (P2-S6 age groups);
 - Toddlers group (pre-school); and
 - a close association with a Footprints (formerly Crusaders) Youth Group (P3-S6).
- **Weekly Activities:** Bible Study group, Guild, Haven Club (for over 60's), Growth groups.
- **Other Activities:** A community café runs throughout the day on Tuesdays, Wednesdays and Thursdays. Monthly prayer breakfasts for the Kirk Session are also held.

We also accommodate Community Groups at a cost far below commercial rates, recognising the role we play as a heart of the wider Newhaven area. Groups taking advantage of this include: Newhaven History Group, Footprints (P3-S6 age groups), a dance class run as a co-operative venture between the Haven Club and NHS Ageing Well, a cardiac exercise class, local residents' meetings and other incidental hires.

Newhaven Church of Scotland, Edinburgh

Achievements and Performance

Sunday morning worship averages 120 people. This represents a healthy proportion of our membership. Particularly encouraging is the sizeable number of new people who have started coming regularly over the past year. Attendance figures increase at times of Christian festivals such as Easter and Christmas. Little Lights, Lighthouse and Lighten Up groups see approximately 30 children regularly attending. A pleasing feature is the wide range of age groups this covers.

Weekly activities: At the Haven, where approximately 45 attend each week, the emphasis is on good fellowship and many find it to be indeed a "haven". Through the generous giving of those attending several charitable projects are supported. The same can also be said of the Guild (average 50) which has kept up its excellent pastoral care of its members along with a strong programme on alternate Tuesday evenings. The 20th Leith Boys' Brigade Company has approximately 40 boys, several from disadvantaged backgrounds. It is a particularly successful B.B. company, which runs a very varied programme of activities. As well as many sporting opportunities, the boys can also take advantage of numerous classes in useful skills including cooking, basic accountancy, healthy eating and first aid.

Community Café: This is run by a café manager, supported by a café assistant and a team of church volunteers. The café has had a particularly successful year, attracting a richly diverse customer base, many of whom now visit regularly.

Minister: The Trustees would especially like to thank our Minister, the Reverend Peter Bluett, for his continuing commitment to the spiritual wellbeing of the congregation, and for his caring and compassionate attention to the sick and bereaved.

Funerals, Baptisms & Weddings: In the course of exercising his parish duties Peter Bluett took part in 11 funerals and 1 wedding in 2009.

Music Group: An excellent praise band supports worship on a Sunday morning, with a pool of approximately 12 people involved in covering vocal and instrumental areas. They also meet to rehearse on a weekly basis.

Premises: We have continued our use of multi-media in worship. A project to improve the acoustics in our main hall and café area was undertaken in the summer, necessitating the vacation of the premises for two weeks. The layer of sound deadening foam sprayed onto the ceiling has proved to be very effective.

Outreach: We continue to engage with members, the wider community and others through our website, from which we get much positive feedback.

- Our Newhaven Connections Café continues to be a principal tool for our outreach endeavours. An increasing number of people are enjoying its welcoming, friendly atmosphere and appreciating the good, very reasonably priced food.
- A lunch for the housebound of the parish was organised in November and proved a very worthwhile endeavour, which will be repeated. In December we hosted the Bethany Christian Trust Night Shelter for one night to provide food and shelter for some of those who sleep rough on our city streets. This worked very well, and is something we intend to repeat again.
- Also in December, we collaborated with the Scripture Union to host an event for P7 pupils from Victoria Primary School on the real meaning of Christmas.
- The Christmas Shoebox project, run under the auspices of Samaritan's Purse, is something we embrace wholeheartedly and over 100 boxes of gifts destined for children in Belarus were dispatched from the church in November.
- The Church Magazine is distributed to members 4 times a year.

Newhaven Church of Scotland, Edinburgh

Achievements and Performance (cont.)

Summary: Overall, the charity continues to function and pursue its stated objectives. We anticipate that our new governance structure will enable us to fulfil our mission statement "to serve Christ, each other and our community" more effectively and to provide more opportunities for members to become involved in the many facets of our church life and witness. We look forward to 2010 with renewed vision and commitment.

Financial Review

Newhaven Church functions by the goodwill of its members and the wider community. This is reflected in the way its work is financially supported, and that finance generated. Four avenues account for the bulk of monies generated, being:

	2009	2008	% change
		£	
Offerings (note 1)	63,014	70,470	-10.58
Gift Aid (note 1)	19,348	11,466	+68.74
Donations (notes 2 & 5)	3,323	9,437	-64.78
Café Income (note 3)	33,208	24,427	+35.95
Overall	<u>118,893</u>	<u>115,800</u>	<u>+29.33</u>

These figures are the result of continued good support of the congregation's work by its members and local community. Over the year there has been an increased use of Standing Orders, which is encouraging.

Financial Concerns: High costs for heating and lighting will continue to require a significant part of our income, due in part to increased usage of our buildings throughout the week. The church is likely to remain exempt from water charges until 2014.

The Trustees would like to congratulate everybody involved on another positive year in the financial life of Newhaven Church.

Reserves Policy: It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year-end the Church held unrestricted funds of £25,675 (2008: £38,796). The church also held £123,572 (2008: £117,333) of restricted funds which have been provided for the purposes specified in Note 12.

Newhaven Church of Scotland, Edinburgh

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice 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 operational existence.

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. 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.

Approved by the Trustees and signed on their behalf,

Heather Robertson
Session Clerk

Date

Newhaven Church of Scotland, Edinburgh

Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Newhaven Church of Scotland, Edinburgh

I report on the accounts of the charity for the year ended 31 December 2009 which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts 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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have 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.

I Allan Sim BSc, CA
Johnston Smillie Ltd
22 Craigmount Avenue
Edinburgh
EH12 8HQ

Date:

Newhaven Church of Scotland, Edinburgh

Statement of Financial Activities For the year ended 31 December 2009

	Note	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total 2009 £	Total Restated 2008 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	1	74,252	9,222	83,474	84,380
Activities for generating funds	2	1,785	-	1,785	885
Other charitable activities	3	33,208	-	33,208	24,427
Investment income	4	2,881	686	3,567	1,895
Incoming resources from charitable activities				-	-
Other incoming resources	5	1,538	-	1,538	8,552
Total Incoming Resources		113,664	9,908	123,572	120,139
Resources Expended					
Charitable activities	6	105,855	36,414	142,269	130,489
Governance costs		2,631	-	2,631	2,319
Total Resource Expended		108,486	36,414	144,900	132,808
Net incoming/outgoing resources before transfers		5,178	(26,506)	(21,328)	(12,669)
Transfer between funds					-
Net incoming/outgoing resources before other recognised gains and losses		5,178	(26,506)	(21,328)	(12,669)
Unrealised gain/(loss) on revaluation of investments	9	957	1,169	2,126	(6,912)
Net movement in funds		6,135	(25,337)	(19,202)	(19,581)
Total funds brought forward as previously Reported		38,797	117,833	156,130	178,227
Prior year adjustment		-	10,984	10,984	8,468
Total funds brought forward as re-stated		38,797	128,817	167,114	186,695
Total funds carried forward		44,932	103,480	147,912	167,114

Newhaven Church of Scotland, Edinburgh

BALANCE SHEET

As 31 December 2009

	<u>Note</u>	£	2009 £	£	Restated 2008 £
Fixed Assets					
Investments	9		22,278		20,152
Current Assets					
Debtors	10	19,348		19,538	
Bank and Cash		108,342		<u>128,862</u>	
			127,690	<u>148,400</u>	
Creditors					
Falling due within one year	11	(2,056)		<u>(1,438)</u>	
Net Current Assets			125,634		146,962
Net Assets			147,912		<u>167,114</u>
Unrestricted Funds					
General funds	13	25,675		27,166	
Designated funds		19,257		<u>22,615</u>	
			44,932		49,781
Restricted Funds			102,980		117,333
	13				
Total Funds			147,912		<u>167,114</u>

The accounts were approved by the Kirk Session on / /

For and on behalf of the Kirk Session.

_____ Session Clerk

_____ Treasurer

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) for the first time. Accordingly, the accounts of the charity, previously prepared on a receipts and payments basis, have been restated.

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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 process, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

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.

Taxation

Newhaven Church of Scotland, Edinburgh 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.

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total 2009	Restated 2008 £
1. Voluntary income				
Offerings	60,325	1,664	61,989	69,094
Tax recovered on Gift Aid	11,790	7,558	19,348	11,466
Contributions from Congregational Organisations	1,025	-	1,025	1,376
Other	1,112	-	1,112	2,444
	<u>74,252</u>	<u>9,222</u>	<u>83,474</u>	<u>84,380</u>
2. Activities for Generating Funds				
Regular Fundraising Events				
Use of Premises	1,785	-	1,785	885
Other	-	-	-	-
	<u>1,785</u>	<u>-</u>	<u>1,785</u>	<u>885</u>
3. Other Charitable Activities				
Connections Café	30,704	-	30,704	24,350
Connections Café grant	2,500	-	2,500	-
Other	4	-	4	77
	<u>33,208</u>	<u>-</u>	<u>33,208</u>	<u>24,427</u>
4. Investment income				
Interest received	2,393	57	2,450	1,452
Endowment Ministry	-	-	-	240
Weller Bequest	488	629	1,117	203
	<u>2,881</u>	<u>686</u>	<u>3,567</u>	<u>1,895</u>
5. Other incoming resources				
Other	1,538	-	1,538	8,552
	<u>1,538</u>	<u>-</u>	<u>1,538</u>	<u>8,552</u>
Total Incoming Resources	<u>113,664</u>	<u>9,908</u>	<u>123,572</u>	<u>120,139</u>

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total 2009 £	Restated 2008 £
6 Analysis of Resources Expended				
Charitable Activities				
General				
Ministries and Mission Allocation	46,604	-	46,604	47,910
Presbytery Dues	1,559	-	1,559	1,303
	<u>48,163</u>	-	<u>48,163</u>	49,213
Pulpit Supply	60	-	60	885
Pastoral Supply	1,038	-	1,038	-
Organist Supply	-	-	-	2,600
Music Licence & Books	979	-	979	1,212
Other	744	700	1,444	1,901
	<u>50,984</u>	<u>700</u>	<u>51,684</u>	<u>55,811</u>
Buildings				
Repairs to Manse	-	3,292	3,292	1,312
Re-location/Off site expenses	-	7,972	7,972	213
Council Tax	1,910	-	1,910	2,538
Heat & light	4,905	-	4,905	5,020
Security	-	866	866	689
Insurance	2,288	-	2,288	1,696
	<u>9,103</u>	<u>12,130</u>	<u>21,233</u>	<u>11,468</u>
Other local expenses				
Cleaner Salary	2,784	-	2,784	2,688
Caretaker Salary	3,711	-	3,711	2,442
Cleaning & hygiene	488	223	711	800
Telephone, printing, postage & stationery	2,091	-	2,091	2,146
Congregational organisations	609	-	609	1,992
Church redevelopment	-	23,361	23,361	10,349
Website costs	700	-	700	214
Other Church redevelopment costs	-	-	-	13,093
	<u>10,383</u>	<u>23,584</u>	<u>33,967</u>	<u>33,724</u>
Other Charitable Activities				
Café salaries	18,106	-	18,106	16,632
Café supplies	15,164	-	15,164	10,235
Café equipment	2,115	-	2,115	2,619
	<u>35,385</u>	-	<u>35,385</u>	<u>29,486</u>
Governance costs				
Independent examiners fee	2,631	-	2,631	2,319
	<u>2,631</u>	-	<u>2,631</u>	<u>2,319</u>
Total Resources Expended	<u>108,486</u>	<u>36,414</u>	<u>144,900</u>	<u>132,808</u>

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

	2009 £	2008 £
7 Staff costs and numbers		
Salaries and wages	24,601	21,762
Total	<u>24,601</u>	<u>21,762</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2009 Number	2008 Number
Café Manager	1	1
Café Assistant	1	-
Premises maintenance	2	2
	<u>4</u>	<u>3</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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 £22,239 and the maximum stipend (in 10th and subsequent years) £29,526.

8 Trustee Remuneration and Related Party Transactions

One trustee received remuneration during the year through her employment as Church cleaner. The total she received for the year was £2,784 (2008: £2,688).

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

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

9 Investments

	2009	2008
	£	£
Market value at 31 December 2008	20,152	27,064
Unrealised gain/(loss) on investments	2,126	(6,912)
Market value at 31 December 2009	22,278	20,152
Investment at cost	14,704	14,704

The following investments are held:

Church of Scotland Growth Fund

General Purpose	200 units @ £3.41	682
Fabric Fund	2,800 units @ £3.41	9,548
Rev. & Mrs T.H.B Weller Bequest	2,533 units @ £3.41	8,638

Church of Scotland Income Fund

Fabric Fund	263 units @ £9.40	2,473
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3 ½ Government War Stocks

Richardson Bequest	£1,000 @ £89.730 per £100	897
Endowment Ministry Bequest	£45 @ £89.730 per £100	40

22,278

10 Debtors

	2009	2008
	£	£
Gift Aid Tax: Refund due	19,348	19,538
	19,348	19,538

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

11 Creditors: Amounts falling due within one year

	2009	2008
	£	£
Accrual for Independent Examination	2,056	1,438
	<u>2,056</u>	<u>1,438</u>

12 Analysis of Net Assets between Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	1,619	12,021	8,638	22,278
Current Assets	26,112	7,236	94,342	127,690
Current Liabilities	(2,056)	-	-	(2,056)
Net assets at 31 Dec 2009	<u>25,675</u>	<u>19,257</u>	<u>102,980</u>	<u>147,912</u>

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

13 Movement in Funds

	At 1 Jan 2009 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised Gain/(Loss) £	At 31 Dec 2009 £
Restricted funds						
Fabric Fund	26,713	2,797	(4,381)	-	1,169	26,298
Development Fund	101,604	7,111	(32,033)	-	-	76,682
	<u>128,317</u>	<u>9,908</u>	<u>(36,414)</u>	<u>-</u>	<u>1,169</u>	<u>102,980</u>
Unrestricted funds						
Music Fund	4,234	-	-	(4,234)	-	-
Weller Bequest	7,750	-	-	-	887	8,637
Richardson Memorial	1,000	-	-	-	-	1,000
Maintenance of Ministry	145	-	-	-	-	145
Moir Douglas	271	-	-	-	-	271
Due to Ministers Expenses	4,000	1,000	-	-	-	5,000
Social	-	418	(101)	-	-	317
Toddlers fund	-	862	(609)	-	-	253
Worship fund	-	39	(1,182)	1,200	-	57
Communications	-	-	(1,818)	1,900	-	82
Education	-	-	(288)	300	-	12
Pastoral	-	-	(114)	150	-	36
Mission & Outreach	-	404	(1,174)	800	-	30
Finance & Stewardship	-	-	(4,576)	4,600	-	24
Administration	-	1,785	(16,500)	15,000	-	285
Café Fund	5,215	33,278	(35,385)	-	-	3,108
General Fund	16,182	75,878	(46,739)	(19,716)	70	25,675
	<u>38,797</u>	<u>113,664</u>	<u>(108,486)</u>	<u>-</u>	<u>957</u>	<u>44,932</u>
Total Funds	<u>167,114</u>	<u>123,572</u>	<u>(144,900)</u>	<u>-</u>	<u>2,126</u>	<u>147,912</u>

In 2009 a prior year adjustment was included in the accounts to include the Fabric bank account held at Royal Bank of Scotland. The 2008 figures have been adjusted to incorporate the movement on this account.

The Fabric Fund is designated for repairs and maintenance to the fabric of the church and Manse.

The Development Fund is designated for the the church's removal to new premises, and all associated donations and construction costs associated with the new building.

The Music Fund is absorbed into the worship fund in 2009.

The Weller Bequest Fund is income from a fund designated for social activities such as congregational meals.

The Richardson Memorial is designated for general church purposes. Capital is held in War Bonds.

The Maintenance of Ministry Fund is designated for the Minister to buy books and preaching materials.

The Moir Douglas Grant Prize is designated for Sunday School use.

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2009

13 Movement in Funds cont'd

The Minister's Expenses was formerly held by the Minister himself, but now held with the church funds. Designated for the exclusive use of the Minister to allocate at his discretion for those in financial need.

The Social Fund is to fund internal social events such as congregational meals, and attendance at external events, such as church conferences.

The Toddlers Fund is to finance the weekly "mums and toddlers" social outreach event, to receive subscriptions, and provide for the purchase of toys and equipment.

The Worship Fund replaces and absorbs the music fund and funds all aspect of church worship, including music costs, pulpit supply, incidental such as flowers and other church decorations, the purchase of Performing Rights licences and beverages for after-church fellowship.

The Communications Fund is to finance all aspects of communications within the church, including post, telephone, computing, broadband, website and intra-church meetings and publications.

The Education Fund is to provide books, children's gifts and other resources to run education groups for children, teenagers, adult growth groups, and enquirer groups.

The Pastoral Fund is to provide finances for befriending the needy, within and beyond the church. To provide gifts and meals for the disadvantaged, and appropriate gifts to mark the occasion of weddings, baptisms, child dedications etc.

The Mission and Outreach Fund is to fund all areas of mission and outreach in the church, ranging from financing local outreach events, to supporting missionaries overseas.

The Finance & Stewardship Fund is to fund all non-discretionary expenditure in the church, such as Insurance, Ministry & Mission contribution to the Church of Scotland, Edinburgh Presbytery dues, and Accountants' fees. To finance any costs associated with encouraging giving.

The Administration Fund is to receive income from hall lets, and to fund all operational costs, such as cleaning and hygiene, hall convener and cleaner's employment costs, church fuel costs, Manse Council tax and Manse Central Heating cover.

14 Specific collections, fundraising and disbursements to other charities

	2009 £	2008 £
Crossline	-	218
Interserve	1,000	1,150
Siloam Christian Ministries	410	-
Girls Brigade	159	-
Christian Aid	943	902
Tear Fund	499	455
	<u>3,011</u>	<u>2,725</u>

Newhaven Church of Scotland, Edinburgh

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2009 £	2008 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>35,027</u>	<u>35,027</u>
Market Value of Balances at 31 December 2009	<u>62,983</u>	<u>59,478</u>