

The Church of Scotland
Newhaven Church of Scotland
Edinburgh

Congregational Accounts
For the year ended
31 December 2010

Congregation No: 0100068
Scottish Charity No: SC019117

Newhaven Church of Scotland, Edinburgh

Trustees' Report

For the year ended 31st December 2010

The trustees present the annual report and accounts for Newhaven Church of Scotland, Edinburgh for the year ended 31 December 2010

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	Susan Edwards
Alister Greig	David Hinsley	Retta Lindsay
Moyra Logan	Hugh McDiarmid	Colin MacNeill
Angus Macrae	Jeanette Meek	Lynsey Orbegozo
Colin Robertson	Heather Robertson	Brian Souness
Alastair Sutherland	Eileen Tait	Nicholas Timmins

The following ceased to be a trustee during the year on account of his appointment as Minister of another church:

John Urquhart

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

Trustees' Report

For the year ended 31st December 2010

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: The governance structure 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.

The Kirk Session's general monitoring and review of the activities of the Church is such that we keep under review the major risks facing the Church. The Trustees have considered the major risks to which the Charity is exposed and are satisfied that appropriate systems and procedures are in place to mitigate those risks.

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 (open to the entire church on alternate months) 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

Trustees' Report

For the year ended 31st December 2010

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 15 funerals and 1 wedding in 2010.

Music Group: We have continued our use of multimedia in worship. 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. As a result of generous giving by the congregation, we were able to upgrade much of our audio equipment, and purchase a new piano.

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.
- The Christmas Shoebox project, run under the auspices of "Samaritan's Purse", is something we embrace wholeheartedly. Newhaven Church is a collection centre for anyone to drop off their boxes. Numerous boxes of gifts destined for children in Belarus were dispatched from the church in November.
- The Church Magazine has been replaced by our Newsletter under the title "Harbour Lights", and is distributed to members 4 times a year.

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 2011 with renewed vision and commitment.

Newhaven Church of Scotland, Edinburgh

Trustees' Report

For the year ended 31st December 2010

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:

	2010	2009	% change
	£	£	
Offerings (note 1)	67,398	61,989	+8.73
Gift Aid (note 1)	13,747	19,348	-28.95
Donations (notes 2 & 5)	2,963	3,323	-10.83
Café Income (note 3)	39,186	33,208	+18.00
Overall	<u>123,294</u>	<u>117,868</u>	+4.60

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. Committed and planned giving now accounts for over 90% of our voluntary income.

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. From 5 April 2011 Gift Aid recovery will fall from 28% of gross to 25%, on account of the expiry of the transitional relief introduced by HMRC on 6 April 2008.

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 £62,023 (2009: £44,932). The church also held £98,334 (2009: £102,980) of restricted funds which have been provided for the purposes specified in Note 13.

Newhaven Church of Scotland, Edinburgh

Trustees' Report

For the year ended 31st December 2010

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,

Colin MacNeill
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 2010 which are set out on pages 7 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 2010

	Note	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total 2010 £	Total 2009 £
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary income	1	82,310	2,788	85,098	83,474
Activities for generating funds	2	2,963	-	2,963	1,785
Other charitable activities	3	39,186	-	39,186	33,208
Investment income	4	967	190	1,157	3,567
Incoming resources from charitable activities				-	-
Other incoming resources	5	-	-	-	1,538
<u>Total Incoming Resources</u>		<u>125,426</u>	<u>2,978</u>	<u>128,404</u>	<u>123,572</u>
<u>Resources Expended</u>					
Charitable activities	6	106,833	8,579	115,412	142,269
Governance costs		2,100	-	2,100	2,631
<u>Total Resource Expended</u>		<u>108,933</u>	<u>8,579</u>	<u>117,512</u>	<u>144,900</u>
Net incoming/outgoing resources before transfers		16,493	(5,601)	10,892	(21,328)
Transfer between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		16,493	(5,601)	10,892	(21,328)
Unrealised gain on revaluation of investments	9	598	955	1,553	2,126
Net movement in funds		17,091	(4,646)	12,445	(19,202)
Total funds brought forward as previously Reported		44,932	102,980	147,912	156,130
Prior year adjustment		-	-	-	10,984
Total funds brought forward as re-stated		44,932	102,980	147,912	167,114
Total funds carried forward		<u>62,023</u>	<u>98,334</u>	<u>160,357</u>	<u>147,912</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 18 form part of these accounts.

Newhaven Church of Scotland, Edinburgh

Balance Sheet

As 31 December 2010

	<u>Note</u>	2010 £	2010 £	2009 £	2009 £
Fixed Assets					
Investments	9		23,831		22,278
Current Assets					
Debtors	10	6,729		19,348	
Bank and Cash		<u>131,897</u>		<u>108,342</u>	
		138,626		127,690	
Creditors					
Falling due within one year	11	<u>(2,100)</u>		<u>(2,056)</u>	
Net Current Assets			136,526		125,634
Net Assets			<u>160,357</u>		<u>147,912</u>
Unrestricted Funds					
General funds	13	32,152		25,675	
Designated funds		<u>29,871</u>		<u>19,257</u>	
			62,023		44,932
Restricted Funds	13		98,334		102,980
Total Funds			<u>160,357</u>		<u>147,912</u>

The notes on pages 9 to 18 form part of these accounts.

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 2010

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.

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2010

Accounting Policies (continued)

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 2010

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total 2010 £	Total 2009 £
1. Voluntary income				
Offerings	67,398	2,788	70,186	61,989
Tax recovered on Gift Aid	13,747	-	13,747	19,348
Contributions from Congregational Organisations	-	-	-	1,025
Other	1,165	-	1,165	1,112
	<u>82,310</u>	<u>2,788</u>	<u>85,098</u>	<u>83,474</u>
2. Activities for Generating Funds				
Regular Fundraising Events				
Use of Premises	2,963	-	2,963	1,785
Other	-	-	-	-
	<u>2,963</u>	<u>-</u>	<u>2,963</u>	<u>1,785</u>
3. Other Charitable Activities				
Connections Café	36,686	-	36,686	30,704
Connections Café grant	2,500	-	2,500	2,500
Other	-	-	-	4
	<u>39,186</u>	<u>-</u>	<u>39,186</u>	<u>33,208</u>
4. Investment income				
Interest received	549	190	739	2,450
Endowment Ministry	-	-	-	-
Weller Bequest	418	-	418	1,117
	<u>967</u>	<u>190</u>	<u>1,157</u>	<u>3,567</u>
5. Other incoming resources				
Other	-	-	-	1,538
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,538</u>
Total Incoming Resources	<u>125,426</u>	<u>2,978</u>	<u>128,404</u>	<u>123,572</u>

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2010

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Total 2010 £	Total 2009 £
6 Analysis of Resources Expended				
Charitable Activities				
General				
Ministries and Mission Allocation	47,149	-	47,149	46,604
Presbytery Dues	1,523	-	1,523	1,559
	<u>48,672</u>	<u>-</u>	<u>48,672</u>	<u>48,163</u>
Pulpit Supply	-	-	-	60
Pastoral Supply	887	-	887	1,038
Organist Supply	-	-	-	-
Music Licence & Books	1,560	-	1,560	979
Other	1,329	-	1,329	1,444
	<u>52,448</u>	<u>-</u>	<u>52,448</u>	<u>51,684</u>
Buildings				
Repairs to Manse	551	-	551	3,292
Repairs to Church	20	8,579	8,599	-
Re-location/Off site expenses	-	-	-	7,972
Council Tax	1,719	-	1,719	1,910
Heat & light	4,564	-	4,564	4,905
Security	340	-	340	866
Insurance	2,697	-	2,697	2,288
	<u>9,891</u>	<u>8,579</u>	<u>18,470</u>	<u>21,233</u>
Other local expenses				
Cleaner Salary	2,837	-	2,837	2,784
Caretaker Salary	4,313	-	4,313	3,711
Training & courses	691	-	691	-
Cleaning & hygiene	813	-	813	711
Telephone, printing, postage & stationery	1,122	-	1,122	2,091
Congregational organisations	175	-	175	609
Church redevelopment	-	-	-	23,361
Website costs	409	-	409	700
Other Church redevelopment costs	2,683	-	2,683	-
	<u>13,043</u>	<u>-</u>	<u>13,043</u>	<u>33,967</u>
Other Charitable Activities				
Café salaries	19,961	-	19,961	18,106
Café supplies	9,852	-	9,852	15,164
Café repairs & equipment	1,638	-	1,638	2,115
	<u>31,451</u>	<u>-</u>	<u>31,451</u>	<u>35,385</u>
Governance costs				
Independent examiners fee	2,100	-	2,100	2,631
	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,631</u>
Total Resources Expended	<u>108,933</u>	<u>8,579</u>	<u>117,512</u>	<u>144,900</u>

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2010

	2010 £	2009 £
7 Staff costs and numbers		
Salaries and wages	26,079	23,666
Social security costs	1,032	935
Total	<u>27,111</u>	<u>24,601</u>

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

	2010 Number	2009 Number
Café Manager	1	1
Café Assistant	1	1
Premises maintenance	2	2
	<u>4</u>	<u>4</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 £23,139 and the maximum stipend (in 10th and subsequent years) £30,426.

8 Trustee Remuneration and Related Party Transactions

Two trustees, other than the minister received remuneration during the year on account of their employment as Church cleaner, and Church Janitor respectively. The total they received for the year was:

- Cleaner £2,837 (2009: £2,784)
- Janitor £4,313 (not a trustee in 2009)

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 2010

9 Investments

	2010	2009
	£	£
Market value at 31 December 2009	22,278	20,152
Unrealised gain/(loss) on investments	1,553	2,126
Market value at 31 December 2010	23,831	22,278
Investment at cost	14,704	14,704

The following investments are held:

Church of Scotland Growth Fund

General Purpose	200 units @ £3.69	739
Fabric Fund	2,800 units @ £3.69	10,332
Rev. & Mrs T.H.B Weller Bequest	2,533 units @ £3.69	9,347

Church of Scotland Income Fund

Fabric Fund	263 units @ £10.05	2,643
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3 1/2 Government War Stocks

Richardson Bequest	£1,000 @ £73 per £100	730
Endowment Ministry Bequest	£45 @ £89.730 per £100	40

23,831

10 Debtors

	2010	2009
	£	£
Gift Aid Tax: Refund due	6,729	19,348
	6,729	19,348

Newhaven Church of Scotland, Edinburgh

Notes forming part of the Financial Statements For the year ended 31 December 2010

11 Creditors: Amounts falling due within one year

	2010 £	2009 £
Accrual for Independent Examination	2,100	2,056
	<u>2,100</u>	<u>2,056</u>

12 Analysis of Net Assets between Funds

	General £	Designated £	Restricted £	Total £
Investments	739	10,117	12,975	23,831
Current Assets/Liabilities	<u>31,413</u>	<u>19,754</u>	<u>85,359</u>	<u>136,526</u>
Net assets at 31 Dec 2010	<u>32,152</u>	<u>29,871</u>	<u>98,334</u>	<u>160,357</u>

Newhaven Church of Scotland, Edinburgh

13 Movement in Funds

	At 1 Jan 2010 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised Gain/(Loss) £	At 31 Dec 2010 £
Restricted funds						
Fabric Fund	26,298	2,193	(4,953)	-	955	24,493
Development Fund	76,682	785	(3,626)	-	-	73,841
	<u>102,980</u>	<u>2,978</u>	<u>(8,579)</u>	<u>-</u>	<u>955</u>	<u>98,334</u>
Unrestricted funds						
Weller Bequest	8,637	-	-	-	709	9,346
Richardson Memorial	1,000	-	-	-	(167)	833
Maintenance of Ministry	145	-	-	-	-	145
Moir Douglas	271	-	-	-	-	271
Due to Ministers Expenses	5,000	900	-	-	-	5,900
Social	317	551	(389)	-	-	479
Toddlers fund	253	958	-	-	-	1,211
Worship fund	57	-	(1,200)	1,200	-	57
Communications	82	-	(1,531)	1,500	-	51
Education	12	151	(672)	550	-	41
Pastoral	36	-	(372)	350	-	14
Mission & Outreach	30	766	(175)	-	-	621
Finance & Stewardship	24	-	(4,270)	4,300	-	54
Administration	285	2,963	(14,246)	11,000	-	2
Café Fund	3,108	39,189	(31,451)	-	-	10,846
General Fund	25,675	79,948	(54,627)	(18,900)	56	32,152
	<u>44,932</u>	<u>125,426</u>	<u>(108,933)</u>	<u>-</u>	<u>598</u>	<u>62,023</u>
Total Funds	<u>147,912</u>	<u>128,404</u>	<u>(117,512)</u>	<u>-</u>	<u>1,553</u>	<u>160,357</u>

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

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

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

The Weller Bequest Fund provides income from a bequest 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.

The Minister's Expenses Fund comprises income from a bequest, formerly held by the Minister himself, but now held with the church funds at his request. This is designated for the exclusive use of the Minister to allocate at his discretion for those in financial need.

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

Newhaven Church of Scotland, Edinburgh

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 provides finance for all aspects of church worship, including music costs, pulpit supply, incidentals 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. It provides 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 provide finances for 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 finance all non-discretionary expenditure in the church, such as Insurance, Ministry & Mission contribution to the Church of Scotland, Edinburgh Presbytery dues, and Accountants' fees. Also to finance any costs associated with encouraging giving.

The Administration (or Operations) Fund receives income from hall lets, and finances all operational costs, such as cleaning and hygiene, janitor 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

	2010	2009
	£	£
Erskine Hospital	250	-
Interserve	1,140	1,000
Siloam Christian Ministries	480	410
Girls Brigade	-	159
Christian Aid	732	943
Tear Fund	418	499
Disasters Emergency Committee (for Haiti)	738	-
United Christian Broadcasters	162	-
	<u>3,920</u>	<u>3,011</u>

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APPENDIX

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

	2010 £	2009 £
<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 2010	<u>64,008</u>	<u>62,983</u>