

APPENDIX 1

CO-ORDINATED BUDGET STATISTICS 2006 TO 2009

(Figures to nearest '000)	2006 Actual £	2006 Increase %	2007 Actual £	2007 Increase %	2008 Budget £	2008 Increase %	2009 Budget £	2009 Increase %
CONGREGATIONAL INCOME								
Offerings	58,886	3.7	60,114	2.1				
Tax Recovery on Offerings	10,807	4.6	11,383	5.3				
Total Offerings	<u>69,693</u>	<u>3.9</u>	<u>71,497</u>	<u>2.6</u>				
Other Ordinary Income	8,111	10.6	8,845	9.0				
Total Ordinary General Income	<u><u>77,804</u></u>	<u><u>4.5</u></u>	<u><u>80,342</u></u>	<u><u>3.3</u></u>	<u><u>82,551</u></u>	<u><u>2.75</u></u>	<u><u>84,821</u></u>	<u><u>2.75</u></u>
EXPENDITURE								
Local Congregational Expenditure	34,889	8.4	37,517	7.5	40,781	8.7	42,701	4.7
Parish Ministries Fund	36,870	12.8	37,421	1.5	36,036	(3.7)	37,409	3.8
Less: Vacancy Allowances	(1,055)		(1,145)		(1,200)		(1,250)	
	<u>35,815</u>	<u>13.2</u>	<u>36,276</u>	<u>1.3</u>	<u>34,836</u>	<u>(4.0)</u>	<u>36,159</u>	<u>3.8</u>
Mission and Renewal Fund	7,100	(33.0)	6,549	(7.8)	6,934	5.9	5,961	(14.0)
Total Expenditure	<u><u>77,804</u></u>	<u><u>4.5</u></u>	<u><u>80,342</u></u>	<u><u>3.3</u></u>	<u><u>82,551</u></u>	<u><u>2.75</u></u>	<u><u>84,821</u></u>	<u><u>2.75</u></u>
INCOME DISPOSITION								
	%		%		%		%	
Local Congregational Expenditure	44.8		46.7		49.4		50.4	
Parish Ministries Fund	46.0		45.1		42.2		42.6	
Mission and Renewal Fund	9.2		8.2		8.4		7.0	
	<u>100.0</u>		<u>100.0</u>		<u>100.0</u>		<u>100.0</u>	

Note: The Mission and Renewal Fund budgets until 2008 include £707,000 for Chaplaincies etc. From 2009 this expenditure will be met from the Parish Ministries Fund budget.

APPENDIX 2
2009 CO-ORDINATED BUDGET

Requirements for Parish Ministries Fund and Mission & Renewal Fund

	2009 Projected Expenditure £'000	2009 Central Income £'000	2009 Met by Congregations £'000
Parish Ministries Fund (see Report para 1.3)	<u>45,652</u>	<u>(8,243)</u>	<u>37,409</u>
Mission & Renewal Fund (see Report para 1.4)			
Mission & Discipleship Council	2,838	(2,274)	564
World Mission Council	2,053	(1,134)	919
Social Care Council	49,003	(48,528)	475
Church & Society Council	404	(92)	312
Support & Services Council, General Assembly, Council of Assembly, Panel on Review & Reform	5,318	(1,198)	4,120
Special Contributions	<u>741</u>	<u>-</u>	<u>741</u>
	<u>60,357</u>	<u>(53,226)</u>	<u>7,131</u>
Less: to be met from Mission & Discipleship Reserves			(500)
to be met from Support & Services Reserves			(220)
to be met from M & Reserve Fund Income/Reserves			(450)
Met by Congregations			<u>5,961</u>
Total to be met by Congregations (before deducting Vacancy Allowances)			<u><u>43,370</u></u>

Notes: Central income comprises income from provision of services, investment income, interest, legacies, donations, endowment income, etc. The total to be met by Congregations of £43,370,000 in 2009 represents an increase of £400,000 (0.9%) from 2008. The Support & Services Council comprises a number of Committees, Departments etc. and details of their individual budgets are shown in Appendix 3 together with details of Special Contributions.

APPENDIX 3
2009 CO-ORDINATED BUDGET

	2009 Projected Expenditure £'000	2009 Central Income £'000	2009 Met by Congregations £'000
General Assembly & Moderatorial Expenses	526	(13)	513
Council of Assembly	37	-	37
Panel on Review & Reform	36	-	36
Support & Services Council Budgets			
Ecumenical Relations	119	(3)	116
Safeguarding Office	241	-	241
Principal Clerk's Department	234	(11)	223
Stewardship & Finance	316	(56)	260
General Treasurer's Department	1,068	(261)	807
Law Department	513	(349)	164
Information Technology Department	533	(16)	517
Upkeep of 121 George Street Offices	583	(186)	397
H R Department	338	(27)	311
Media Relations & Communication	284	-	284
Design Services	253	(241)	12
General Purposes Fund	100	(5)	95
Central Services Committee	3	-	3
Central Properties Department	134	(30)	104
Total as per Appendix 2	<u>5,318</u>	<u>(1,198)</u>	<u>4,120</u>
Special Contributions			
General Trustees - Central Fabric Fund			315
Ecumenical Contributions			267
Christian Aid			84
Scottish Churches Community Trust			75
Total as per Appendix 2			<u>741</u>

Note: Central income comprises income from provision of services, investment income, interest, legacies, donations, etc.

APPENDIX 4

FIVE YEAR ROLLING BUDGET 2009 TO 2013

(based on annual inflation of 2.75% from 2009 to 2013)

	2009 £'000	2010 £'000	2011 £'000	2012 £'000	2013 £'000
LOCAL CONGREGATIONAL EXPENDITURE	42,701	43,623	44,798	46,002	47,241
PARISH MINISTRIES FUND	37,409	38,438	39,495	40,581	41,697
Less: To be met from Reserves	—	—	—	—	—
	37,409	38,438	39,495	40,581	41,697
Less: Vacancy Allowances	(1,250)	(1,284)	(1,320)	(1,356)	(1,393)
	36,159	37,153	38,174	39,225	40,304
MISSION AND RENEWAL FUND	7,131	7,327	7,529	7,736	7,948
Less: To be met from M & R Reserve Fund Income	(450)	(450)	(450)	(450)	(450)
To be met from M & R Councils' Reserves	(720)	(500)	(500)	(500)	(500)
	5,961	6,377	6,579	6,786	6,998
CONGREGATIONAL ORDINARY GENERAL INCOME	84,821	87,154	89,550	92,013	94,543
INCOME DISPOSITION					
Local Congregational Expenditure	50.4	50.1	50.0	50.0	50.0
Parish Ministries Fund	42.6	42.6	42.6	42.6	42.6
Mission & Renewal Fund	7.0	7.3	7.4	7.4	7.4
	100.0	100.0	100.0	100.0	100.0

Note: The budget figures for Congregational Income are for Ordinary General Income only (e.g. offerings, tax recovered and other ordinary income). They exclude Extraordinary General Income (e.g. legacies) and Restricted Congregational Income (e.g. fabric fund income), which are assumed to be used solely for Local Congregational Expenditure.

APPENDIX 5

CONGREGATIONAL GENERAL INCOME 2000 TO 2009

