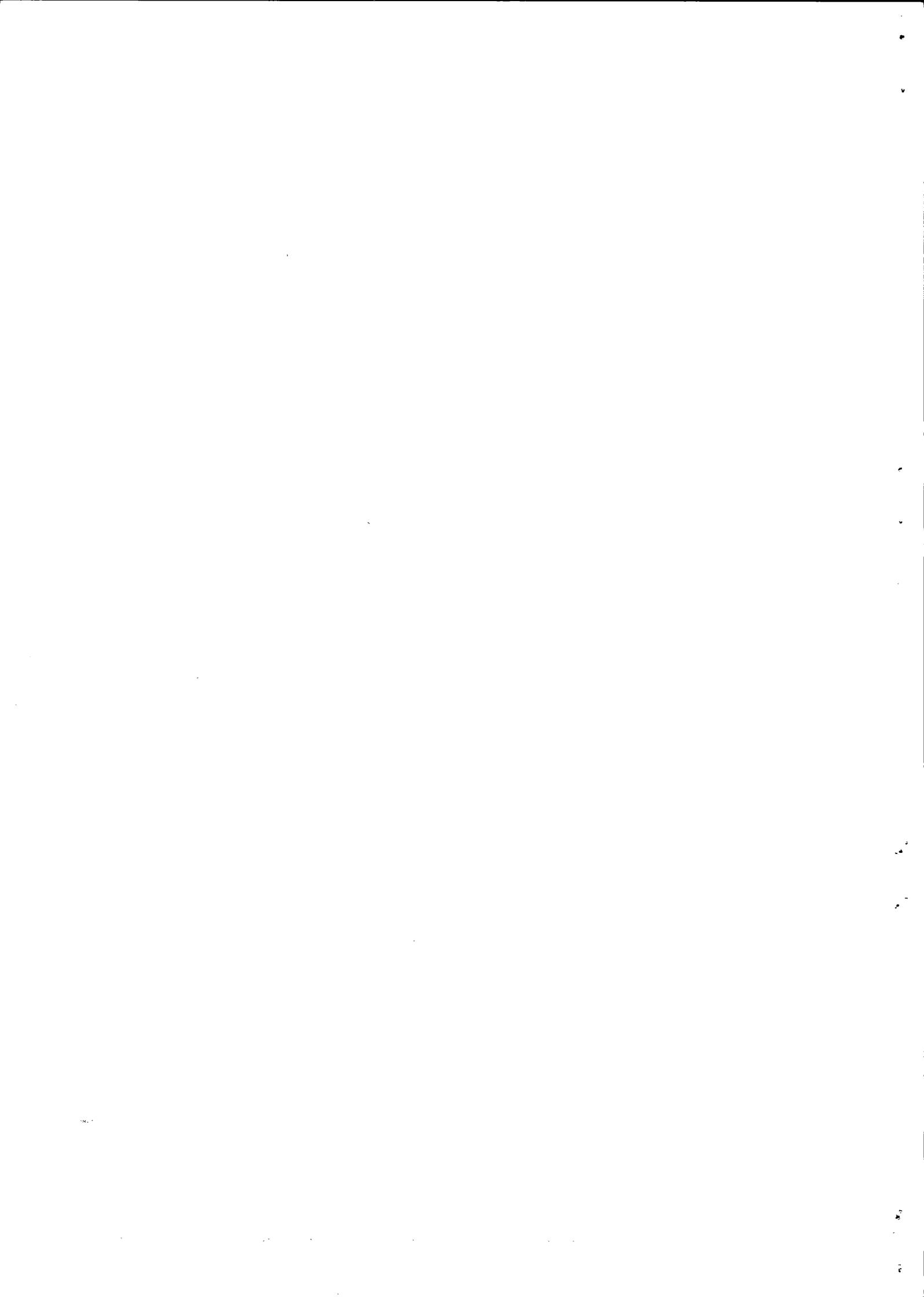


Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019





**CURRIE KIRK
(CHURCH OF SCOTLAND)
CONTENTS**

	Page
Trustees' report	1 - 12
Independent examiner's report	13
Statement of financial activities	14 - 15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 26
Appendix 1 Funds held by Church of Scotland General Trustee	27
Appendix 2 Other Funds	28
2018 Budget - General Fund	29-30

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2019.

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 16th 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.

In serving an ecclesiastic parish of 9,500 people, our Objectivities and Activities are anchored in our Mission Statement: 'Currie Kirk – Where Faith and Life Cross Paths'. In practical terms this is lived out in a variety of ways including worship, engagement with the community through various groups and outreach to the wider world.

With the launch of the Year of the Young Person (YOYP) initiative in 2018 by the Scottish Government, and embraced by the Church of Scotland, the Kirk Session, through the work of our Family Worker, has developed this concept with enthusiasm and determination and has sought to build on our outreach to children and young families this year.

Worship

In worship our aim is to share the good news of God's love, revealed through the ministry of Jesus Christ, vibrantly present in the Spirit. Our service, held at 10.00am each Sunday, seeks to meet people where they are at in their own faith journey. We also run a Sunday School, known as Sunday Fun Club, and provide worship opportunities for the frail and isolated in our community.

Outreach to the Community

We regard outreach to the local community as an important part of church life, enabling us to engage with many people who have no other contact with the church. The Gibson Craig Halls is owned and run by the church and is locally regarded as the 'village hall'. Centrally situated, the halls are widely used by local organisations ranging from Antenatal classes to Amateur Dramatics to Zumba and also one-off functions like Brass Band Concerts, birthday and anniversary parties.

The Minister is chaplain to the two local Primary Schools and Woodlands Special School and also joint chaplain to Currie Community High School, providing a weekly 'listening ear' for pupils. Our Family Worker assists in delivery of religious education and assists with Scripture Union at the two local primary schools, where her presence has been warmly welcomed this year.

The Currie Kirk Mini Bus (operated as a separate Charity – No SC012965) provides an important outreach facility in that it is used for the benefit of the members of Currie Kirk, its youth organisations and the residents of Currie and adjoining parishes. The Mini Bus has a team of drivers and each Sunday morning housebound people are taken to and from worship.

Outreach to the Wider World

We promote and support charitable causes at home and abroad including Christian Aid, Bethany Christian Trust, Edinburgh Direct Aid, Fresh Start and Holy Trinity Centre Foodbank in Wester Hailes.

Although we currently have no Mission Partners, we continue to support the AIDS project of our former Mission Partners in Thailand.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

Achievements and performance

Worship

Worship is at the heart of our life together and provides the opportunity for a number of different types of service as we reach out to the various constituent elements of our membership and the community. Audio-visual screens in the church play an integral role and include everything from intimations, scriptures and words of hymns, to relevant video clips.

Every two months we hold an all age service in the church and at various times of the year we have the annual Christian Aid service, Guild and Boys' Brigade, the Kirkin' of the Community Council, the Heriot Watt University's Anniversary Service in respect of the award of its Royal Charter and bi-annually the Kirkin' of the Currie and Balerno Rotary Club.

We also worship and enjoy fellowship with our neighbours in Juniper Green and Balerno Parish Churches in our annual Joint Valley Service in January of each year. In addition, we have the normal seasonal services, e.g. Harvest Thanksgiving and Remembrance.

We continue to celebrate monthly the Sacrament of Communion, of which around eight are on an informal basis following worship. The informal Sacraments are well received with 30/35 members participating. A number of Home and Hospital Communions also took place during 2019.

Our Christmas Services were well attended with the Christmas Eve Christingle Pyjama Service, a family friendly service geared towards children, again proving popular. Our 'Carols for Currie' community sing-along service allowed us to join voices with the Currie Community choir for an evening of joyful praise and fellowship. The refreshments provided after the services was an ideal opportunity for engaging with families and members of the community who perhaps only come to either of those services during the year. In addition, our Family Worker organised 'The Wise Men' Christmas story performed by the fabulous 'Out of the Box' puppet theatre company which had the audience enthralled, both adults and children.

Acknowledging that Christmas can be a difficult time for some people, we held a Reflective Service, followed by Communion, which allowed space for reflection and contemplation. Feedback from the 60 or so people who attended was most encouraging with many feeling that it greatly helped them through, what is for them, a difficult emotional time. There was also an opportunity after the service to enjoy refreshments and fellowship together.

Prayer

A Prayer Group meets monthly to explore different ways of praying and attracts a small dedicated group of participants. We also have a Prayer Covenant Group through which people can ask for prayer for anyone or anything on a confidential basis.

Once a month, following worship, we have a 15 minute Prayer Tree Service, where members can follow the ancient and anonymous way of sharing prayer concerns by pinning leaves on the prayer tree for a need or a person. This consistently attracts around 25-30 people.

Messy Church

The Messy Church age range is from pram up to and including late Primary and provides an opportunity for those who would not normally attend a church service to worship together in a relaxed and informal environment. The focus is on helping people belong, have fun, express creativity, build community and introduce them to Jesus through hospitality, friendship, bible stories with songs, drama and crafts.

All children are accompanied by an adult; either parents, grandparents or child minders who remain with them, and who are responsible for them, as they join in the activities.

The Messy Church Team meet once per month, attracting up to 20 children, and is run by our Family Worker and a dedicated team of enthusiastic helpers. They constantly re-evaluate the programme to make it stimulating, exciting and God centred.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Adult Education

The monthly Good Book Group meetings continue to stimulate lively discussion arising from reading a variety of books including those with a religious/ethical dimension.

A Lenten Studies programme is held every year before Easter and this year we shared a four week 'Sharing the Faith' study series that culminated in two enjoyable services on Maundy Thursday and Good Friday with Balerno and Juniper Green churches. We were warmly welcomed at 'The Stations of the Cross' service at our local Roman Catholic Church and it was a delight to welcome the local Priest to our Good Friday Service.

On a practical theme we also reflected on what we could do during Lent to help our local Food Bank in Wester Hailes, and on Easter Sunday we delivered 256 Easter Eggs to Holy Trinity church to be distributed to children who otherwise would not receive one. Our thanks to the BBs' and Nether Currie Primary school for supplying many of the eggs.

In April a group of 20 from the Kirk joined our Minister, Easter, on a 5 day pilgrimage to the beautiful island of Iona. On Iona, time stands still; there are no demands or deadlines. Time on Iona between sunrise and sunset is filled with prayer times, meal times, fellowship and enjoyment of the surrounding beauty. A special trip where new friendships were made, life stories unfolded and a deeper sense of God revealed.

Pastoral Care

The Pastoral Team network, convened by the Minister and which was set up in 2015, continues to work well. Three teams of Pastoral Carers, each with its own Team Leader, are responsible for the care of around 90 of our members who have specifically asked for at least one visit each year. The Carers comprise both Elders and members of the congregation. Afternoon Communion services take place twice per year for those who find that time less rushed and more convenient.

The Pastoral Carers try to meet on a regular basis to discuss pastoral issues and to learn from each other about situations that have arisen and how they have dealt with them. This year has seen an increase in pastoral concerns as many of our elderly congregation have developed more prolonged illnesses, requiring a higher level of pastoral visits.

Hospital Transport

Our Hospital Transport service provides transport to and from hospital appointments, or clinic appointments. We have a team of 14 drivers, and during 2019 the service was used 14 times.

Outreach

Our aim is to provide a varied programme of events for all ages which take the church out of the pews and into the community and beyond.

Our Mission and Outreach and Fellowship Committees held a series of well-attended events to fundraise and promote Christian Aid throughout the year, aiming for a range of activities to appeal to different age groups. These included Fairtrade Lunch following the service during Fairtrade Fortnight; an all age Quiz Night and the Summer Pop-Up Café on Tuesday mornings.

The Guild meets twice monthly with guest speakers, often stimulating follow-up discussion and fundraising or craftwork among members not previously involved in church activities. The Guild's project for 2019/20 was an overwhelming vote for 'Crossreach' – Join Up the Dots – which will tackle loneliness and isolation, and encourage each of their services, from care homes to youth projects, to support mental wellbeing.

The charity, Edinburgh Direct Aid, who do so much for the displaced in war torn countries benefitted from the delivery of 747 knitted hats and 97 children's jumpers in October for onward delivery to Syrian refugees in Lebanon. Thanks to a band of conscientious and caring knitters from Currie and beyond.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

Our Christmas Fayre with charity stalls and refreshments raised funds for our own Church, and attracted many from the community other than church members. Kirk Funds were also raised through the Mission, Outreach and Fellowship committee from a 'Who Dares Wins Quiz' where we discovered that a cauliflower was not classed as a vegetable.

We organise ecumenical Snack Lunches on a weekly basis from September to May, fundraising for charities, local and national. Lunches are open to everyone, attracting customers from a wide area to the warm and friendly setting in the Gibson Craig Hall. Many of the older folk in the area look forward to meeting up there, knowing there will always be someone to sit and talk with whilst enjoying the home-made soup and baking.

The Walking Group of some 20 members enjoy monthly walks after church led by experienced volunteers and hold an annual weekend away to various locations when they worship at the local church.

A variety of concerts continue to be held in the Gibson Craig Hall and we were delighted to welcome back the return of the Bathgate Brass Band for a splendid evening of fun and wonderful music. The Band also made a generous donation to Church Funds.

We also enjoyed a 'Magical Moments from the Musicals' concert, performed by mother and daughter duo, Debbie McConnell and Marcie Robertson. They entertained us with 2 hours of singing and dancing from musicals, old and new, and donations collected on the night, were split equally between Currie Kirk and the cancer charity, 'Make 2NDS Count.'

To commemorate Armistice Day, we invited our neighbours in Balerno Parish Church, via their 'One Bars Rest' ensemble, to perform their 'Trenches Unforgotten' concert. Through song, pictures and narrative, they presented a moving and poignant account of the testimonies of soldiers who survived the horrors of the First World war. Donations on the night were split between the charities, 'Help for Heroes' and 'Poppy Scotland'.

Our Kirk Singers choir of mature males occasionally lead praise singing in Church and also perform at care homes, guilds, etc. throughout central Scotland to carry a message of goodwill from Currie Kirk. The Kirk Singers celebrated their 25th anniversary in March this year, having given their first live performance in the Gibson Craig Halls at the Kirk's AGM in 1994. They are still going strong with a full diary, and their audiences are still smiling.

This year we linked up with the Scottish charity, 'Blythswood Care' in sending 68 shoeboxes packed with Christmas goodies to those in need in Eastern Europe.

An important feature in our outreach calendar is the Anniversary Service marking the award of the Heriot Watt University's Royal Charter. Each year, this provides an opportunity to build bridges with the University community not just through shared worship but in the fellowship with members of the University Court and the students over tea and coffee which follows the Service.

Family Worker

Our Family Worker, now in her second year, has already established herself with Messy Church, the Mother and Toddler Group, the BBs' and the Scripture Union groups in the local High School and has now set up SU groups in the local Primary Schools, teaching 'Bible Alive'.

Highlights from the year have included events such as the Wise Men show at Christmas which brought communities of both Juniper Green and Currie together. The partnership was more actively demonstrated in the Holiday Club and Monday Madness endeavours which brought together teams of volunteers to support work with children.

The most recent Monday Madness event, October 2019, brought together 33 children, most of whom were new to such events. This engagement with 'new' young people was a true highlight, as was the support of the teen volunteers who have been a great asset to the mission work. Our Family Worker's ability to lead diverse teams and her considerable organisational skills have made these events memorable for both volunteers and children, reaching new children and their families. Many children come to groups with grandparents and toddler groups allow parents to meet other parents. The summer holiday club ended with a family picnic, again seeking to engage with those beyond the participating children.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

Role of the Elder/Ordination of New Elders

The role of the individual Elder in Currie Kirk had become blurred since most Elders now no longer have pastoral districts. It was therefore a real privilege to ordain four new Elders to the Kirk Session on Easter Sunday. It was a particularly moving and uplifting occasion for the new Elders as they serve our Kirk and wider community. Our thanks to Ian Graham of Palmerston Church, who had prepared a series of Elders' training sessions for both existing and new Elders.

Bringing four new leaders into the team is just a start. We are in the process of creating geographical areas where elders and non-elders throughout Currie can be ready to engage pastorally within the community. It is hoped that members of the congregation in tandem with the Eldership, will help to play their part in providing a welcome to newcomers and pastoral assistance to young and old alike.

Communication

As part of our social media strategy, our website is updated regularly and our Facebook facility has enabled us to engage with the wider community and raise the profile of Currie Kirk. Every two months, we deliver the Kirk magazine to over 500 homes within the parish, and at the start of Advent, our Christmas Card highlighting our Advent and Christmas Services was delivered to all homes in the parish. We often produce leaflets and posters to advertise events in the local library, post office and local shops.

Safeguarding

In 2019 there were 12 fewer registrations for Safeguarding. The number of registrations still remain very healthy at 37. In terms of training, members are periodically reminded that training is mandatory and records are recorded and updated in the PVG congregational register, which are presented to the Presbytery of Edinburgh on an annual basis.

Stewardship

We follow the National Stewardship Programme which, over a three year cyclical model, allows congregations the opportunity to think about how they use their time, talents and money in serving God. Stewardship is about people. Christ calls his followers to spread the love of God in our communities and throughout the world. This is the great commission to all of us. Stewardship is about how we use the gifts we have been given to reach out to others to share God's love. Each of us comes to God with our own special needs, unique gifts and talents. We have been reflecting on our financial vision and this has been set aside for discussion and consideration in 2020.

Eco Congregation/Fairtrade

In addition to our Fairtrade status, we have registered as an Eco Congregation and regularly remind our members of these two affiliations and the responsibilities that go with them e.g. 'reduce, reuse, recycle' and the use of fairly traded products where possible. The seriousness of our approach to environmental matters is underlined by our commitment to a carbon footprint reduction target of 5% year on year.

Property

Generally, the internal condition of our properties is very good. Some minor gutter re-sealing was completed on the Church roof. Externally, all properties are in good sound condition and only routine maintenance which had been budgeted for, took place.

In September this year, all our properties underwent a Quinquennial Fabric Inspection on behalf of Edinburgh Presbytery, the last one being in 2015. The architect appointed to lead the inspection, Rosalind Taylor, of Tod & Taylor Architects, indicated that in general, it was a very good report with no major outlay required on any of the buildings in the first year.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

Membership

Our membership roll at 31st December 2019 was 440. During the year we admitted two new members by Certificate of Transference and three members were removed by the same method. Various groups within, or associated with the church continued to attract healthy numbers as follows:

Youth Organisations

In total 57 young people under the age of 17 are involved in Sunday Club, Messy Church and Boys' Brigade.

Fellowship Groups

- | | |
|-------------------|------------|
| • Guild | 55 members |
| • Banner Group | 7 members |
| • Walking Group | 20 members |
| • Good Book Group | 8 members |

Volunteer Groups

- | | |
|------------------------|---------------------------------------|
| • Kirk News (Magazine) | 47 distributors |
| • Prayer Covenant | 24 members |
| • CD Ministry | 12 CDs of services delivered to homes |

In addition to the above, volunteers staff the Bethany Care Van in Edinburgh once per month, and also supply clothes and blankets to the homeless. Twice per year we are actively involved in the Night Shelter providing food, clothing and fellowship to the homeless.

Fresh Start collections are undertaken regularly of unwanted household items for the homeless and more specifically of targeted items which are in short supply. Five of our members are involved in linen packing and unpacking.

Community Linked Groups

- | | |
|---|---|
| • Currie Day Centre | Provision of practical support to Co-ordinator in looking after up to 15 elderly people each Friday |
| • Octagon Club (for those with special needs) | 17 members + 17 Leaders + 1 Duke of Edinburgh Volunteer |
| • Parents and Toddlers Group | 30 children |
| • Senior Citizens' Club | 45 members |
| • Snack lunches | 45 served weekly |

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

Financial review

The Accounts show that overall the net funds have increased through 2019 by £130; the comparative figure in 2018 was a decrease of £15,674. The major factor in this positive change is the absence of an outstanding loan to pay during 2019 (loan repaid in full November 2018).

At the year end the funds totalled £92,822 (2018 - £92,692), of which the General Fund amounted to £41,587 (2018 - £44,720).

Income

The overall income was £4,217 lower than in 2018 (2.3%). This is mostly due to a £3,958 reduction in Regular Donations received (3.4%) and a reduction in Gift Aid Tax Refunds of £1,480 (5.9%). There was an increase in income from Charitable Activities of £4,036 (11.9%) of which £2,688 was from Hall Lets and also £1,675 from Other Income which totalled £5,422 in 2019 (including Kirk News Donations, payments for Life & Work and Collections for Others). Donations of £3,000 were made to the Organ Fund (partially offsetting the generous donation of £5,868 received in 2018 for the GCH Boiler Fund).

Expenditure

The overall expenditure was £20,021 lower than in 2018 (10.2%). The major factor to this reduction is the absence of the loan as detailed above. Other expenditure savings in 2019 were 1) Salaries – no Gibson Craig Halls Caretaker for 5 months, 2) Committee budget underspends, 3) Fabric underspends compared to budget and 4) Savings in Gas, Electricity and Water charges.

Reserves Policy

It is the Trustees' Policy to achieve reserves of approximately Four Months' expenditure. At the year end the church had £41,587 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler) against a budgeted requirement of £57,736.

Risk Management

Income from congregational giving continues to suffer from a steady decline year on year. Outreach to new housing built within the parish is ongoing.

Expenditure on maintenance of buildings continues to pose a challenge. The only Fabric project proposed for 2020 is the replacement of the GCH Chairs and all necessary ongoing maintenance is accounted for within the budget. There are financial reserves in the Fabric Fund should they be required.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Future Plans

The Local Church Review, approved by the Presbytery of Edinburgh in December 2018, allowed us to concentrate on 4 main areas for changing and developing Currie Kirk: Worship, Family Outreach, Eldership and Finance. The attached is a summary of our progress.

Worship and Education

Worship should be the beating heart of congregational life. We will endeavour to broaden our reach to the community by providing creative worship both in the Kirk and, potentially, in the Gibson Craig Halls. We will continue to support the tryingpraying initiative and offer a Lenten study based on 'Time With God'.

The improved audio visual facilities in the Gibson Craig Halls lend themselves to developing a Praise Service Ministry and this will be explored more extensively. The possibility of developing a Praise Band has still to be explored.

We want to encourage every generation to worship and there is a need to make worship more inclusive and involve the creativity, input and gifts of others. From time to time we have shared in worship services with Currie Community Church, accompanied by their praise band and this ecumenical relationship has worked well.

The introduction of more 'All Age Services' throughout the year has worked well and the congregation and Sunday Fun Club work well together after they expressed their desire to return to the Church, in preference to the Gibson Craig Hall, as they felt more at home in the Church and liked being with the adults. The feeling was mutual.

Family Outreach

To provide ways for families to grow in faith. Like many churches, the congregation of Currie Kirk is predominately an ageing population. However, there are also many young families in the area, some of whom are grandchildren of residents and others who are newcomers. As a Parish Church, it is imperative that the Kirk reaches out to these young families, to connect with them. We also want to support those parents who have had their children baptised or blessed, encouraging them to raise their children in faith. As in many other churches, this is proving to be a challenge.

Our Family Worker has noted the challenges that the youth and families pose and this is an area that needs to be tackled. While the high school SU group is healthy and teen helpers at holiday club were a huge asset, this area of work continues to be difficult to energise.

Sunday Club in Currie was also noted as a challenge with new formats and venues being part of ongoing developments. Our Family Worker now coordinates both the Sunday Club and Messy Church and, in tandem with the Minister and a dedicated band of volunteers, will seek to develop new areas of ministry within this area.

This year, with respect to Youth, we will encourage and support our Family Worker with the following initiatives:

- Youth will be a focus for the year ahead.
- Specific consideration will be given to the development and ongoing engagement with the teen volunteers, offering something for them in return for their service to holiday club.
- Ongoing engagement with BBs and SU groups where connections with teens have typically come from. Looking for new projects and initiatives with associated fundraising etc.
- More holiday club style events – recognition that this works and success can be built upon

The area of offering a different diet of Worship to Families will be explored and developed – perhaps Sunday is not the best day for this form of worship.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Eldership

As a Kirk, we have made a commitment to enliven, train and energise the Session. The four new Elders ordained this year is a start. Our goal is also to improve communication throughout the parish.

We are currently in the process of creating 'geographical areas' for a 'Good Shepherding Scheme' where elders and non-elders throughout Currie can be ready to engage pastorally within the community. The parish has been divided up into 13 distinct areas, and we hope that with the help of Elders, magazine distributors and members of the congregation, a network of teams will play their part in providing a welcome to newcomers and offer pastoral assistance to young and old alike.

Finance

Currie Kirk wishes to provide a strategic financial vision for the future.

With the fabric of our Buildings in very good condition, we agreed to focus more of our attention and limited funding on the all-important spiritual side of our mission. We will continue to involve the Session more in the financial direction that Currie Kirk takes in the future. The newly created Finance Team is encouraging greater engagement of Session in financial decision-making and the Treasurer will continue to providing quarterly reports. In August of this year Session approved an increase in our Letting Charges for Gibson Craig Hall Users, effective from 1st January 2020. The last increase was back in 2014. The measures that have been put in place will not yield instant benefits, but they will be reviewed on a yearly basis to ensure that we are heading in the right direction or allow us to judge if some form of revision is required.

We also, as a matter of urgency, have a need to recruit assistance for our Minister to spread the load and also to allow us to provide greater coverage on the pastoral work front.

Pastoral Care

Our Pastoral Care arrangements will continue to be monitored during 2020. While we have a membership of 440 of which around 90 wish pastoral care in one form or another, we are also conscious that there are a further 375 people associated with Currie Kirk some of whom contribute financially to the life and work of the church or take Kirk News. Our three Pastoral Teams work well and have added new visitors and visitees to each team at the start of 2020. As previously stated, the levels of Pastoral Care needs have increased within the congregation, and the ageing profile of the parish is imposing greater demands on the Minister. The need for some form of additional pastoral help is to be addressed.

Prayer

Following the introduction of "Prayers for All" in October 2017 to a morning slot on the first Wednesday of each month, we will continue to monitor its effectiveness in 2020. The format is relaxed – there will be a time for sharing and a time for private prayer together as well as a time for silence too. This is for anyone who would like to pray for anything personal or in the world. Our Prayer Coordinator takes prayer requests and these are shared with select individuals through a confidential prayer covenant. Praying together is a great joy and the bible assures us that where two or three are gathered God is there.

Outreach to New Housing Developments

We will continue to maximise our visits to the new houses which continue to be built in the Currie Parish. This gives us a missional opportunity to reach out to these people, welcome them into the community and, if they are interested, invite them into the life and work of the church. The new 'Good Shepherding Scheme' encourages members to welcome new people in their neighbourhoods and drop off a welcome leaflet and Kirk News.

Communication

With rapid changes in technology and the increased involvement of adults and young people who are familiar with this, we will keep under constant review the effectiveness of all aspects of our communication, including how we manage our website and Facebook page to ensure it provides up-to-date and relevant information, whilst maintaining other appropriate forms of communication such as Kirk News, Sunday morning Update, weekly intimations, emails, telephone calls and face-to-face conversations.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Property

No major projects are visualised in 2020. The recent Quinquennial Fabric Inspection in October 2019, which covered all three properties, indicated that all were in good condition and minimum outlay, outwith that which is budgeted for, was required.

Structure, governance and management

Governing Document

The congregation is a registered charity, number SC001554 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The trustees who served during the year and up to the date of signature of the financial statements were:

Trustees

Agnes Barr	Gordon Clephane	David Connell	Gordon Cranford	Catherine Crawford
Grant Gordon	Irene Grant	Elizabeth Gray	Sandy Harper	Krys Hume
Tom Hynd	Louise Lamont	Hamish Leal	Gordon MacKinlay	Viola MacPhail
Iain Matheson	Rena Milligan	Ian Moffat	Shona Moyes	Allan Murray
Fiona Pigott	Sheena Ramsay	Mary Skinner	Janet Steven	Mary Thomson
Jim Ure	Elaine Warren	Margaret Watson	Jim Webber	Bill Wood

Rev Dr Easter Smart

During the year Nora Hogg, Judith McColl and Bill Porteous retired from the Eldership and became Emeritus Elders. Four new Elders were admitted on Easter Sunday, Louise Lamont, Hamish Leal, Shona Moyes and Fiona Pigott.

Principal Office-bearers

Minister: Rev Dr Easter Smart
Session Clerk: Gordon Clephane
Church Treasurer: Eddie Pigott

Principal Office

156 Lanark Road West
Currie
Midlothian
EH14 5NY

Independent Examiner

Fiona Haro, C.A.
Thomson Cooper
22 Stafford Street
Edinburgh
EH3 7BD

Bankers

Bank of Scotland
42 Gyle Shopping Centre
Gyle Avenue
Edinburgh
EH12 9JU

Recruitment and Appointment of Trustees

The members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Elders of the Church, chosen from those members of the congregation considered to have the appropriate gifts, skills and commitment for the furtherance of the objectives of the church.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

Organisational Structure

The Kirk Session, chaired by the Minister, normally meets five or six times a year and is responsible for spiritual and temporal affairs within the church. Certain responsibilities are delegated to the following Committees:

- Worship;
- Pastoral Care;
- Mission, Outreach and Fellowship;
- Communication;
- Finance; and
- Property

Membership of these Committees consists of Elders and other members of the congregation.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments 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;
- 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 (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 financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Gordon Clephane

Session Clerk

Dated:19-03-2020.....

**CURRIE KIRK
(CHURCH OF SCOTLAND)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CURRIE KIRK**

I report on the financial statements of the the Church for the year ended 31 December 2019, which are set out on pages 14 to 26.

Respective responsibilities of trustees and 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 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Regulations'). The Charity's Trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

The report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's Report 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 for my work or for this report.

Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 accounts.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro B Com (Hons) CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Fiona Haro

Dated: 20/3/2020

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

Current financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>						
Donations and legacies	2	136,181	3,000	-	139,181	147,444
Charitable activities	3	30,580	7,420	-	38,000	33,964
Investments	4	10	-	13	23	13
Total income and endowments		<u>166,771</u>	<u>10,420</u>	<u>13</u>	<u>177,204</u>	<u>181,421</u>
<u>Expenditure on:</u>						
Charitable activities	5	169,904	7,170	-	177,074	197,095
Net movement in funds		(3,133)	3,250	13	130	(15,674)
Fund balances at 1 January 2019		<u>77,661</u>	<u>13,445</u>	<u>1,586</u>	<u>92,692</u>	<u>108,366</u>
Fund balances at 31 December 2019		<u><u>74,528</u></u>	<u><u>16,695</u></u>	<u><u>1,599</u></u>	<u><u>92,822</u></u>	<u><u>92,692</u></u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

Prior financial year

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	2	147,444	-	-	147,444
Charitable activities	3	26,822	7,142	-	33,964
Investments	4	4	-	9	13
Total income and endowments		<u>174,270</u>	<u>7,142</u>	<u>9</u>	<u>181,421</u>
<u>Expenditure on:</u>					
Charitable activities	5	189,274	7,821	-	197,095
Net movement in funds		<u>(15,004)</u>	<u>(679)</u>	<u>9</u>	<u>(15,674)</u>
Fund balances at 1 January 2018		<u>92,665</u>	<u>14,124</u>	<u>1,577</u>	<u>108,366</u>
Fund balances at 31 December 2018		<u><u>77,661</u></u>	<u><u>13,445</u></u>	<u><u>1,586</u></u>	<u><u>92,692</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
BALANCE SHEET**

AS AT 31 DECEMBER 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £	Total Funds 2018 £
Fixed assets						
Tangible assets	9	1,000	-	-	1,000	1,000
Current assets						
Debtors	10	1,971	-	-	1,971	2,106
Cash at bank and in hand		74,610	16,695	1,599	92,904	93,190
		76,581	16,695	1,599	94,875	95,296
Creditors: amounts falling due within one year	11	(3,053)	-	-	(3,053)	(3,604)
Net current assets		73,528	16,695	1,599	91,822	91,692
Total assets less current liabilities		74,528	16,695	1,599	92,822	92,692
Net assets		74,528	16,695	1,599	92,822	92,692
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	15	32,941	-	-	32,941	32,941
Unrestricted funds		41,587	-	-	41,587	44,720
Restricted funds	13	-	16,695	-	16,695	13,445
Endowment funds	12	-	-	1,599	1,599	1,586
		74,528	16,695	1,599	92,822	92,692

The financial statements were approved by the Trustees on 19-03-2020


Mr E Pigott
Treasurer


Mr G Clephane
Session Clerk

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(309)		(16,238)
Investing activities					
Interest received		23		13	
Net cash generated from investing activities					
			23		13
Financing activities					
Repayment of borrowings		-		(29,868)	
Net cash used in financing activities					
			-		(29,868)
Net decrease in cash and cash equivalents					
			(286)		(46,093)
Cash and cash equivalents at beginning of year			93,190		139,283
Cash and cash equivalents at end of year			92,904		93,190

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1 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.

1.1 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 accounts in accordance with 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).

1.2 Fund accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows:

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.

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.

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.

1.3 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 measured reliably.

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 Charities SORP (FRS 102) 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.

1.4 Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church 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.

The Gibson Craig Memorial Hall is owned by the Kirk Session, as trustees, and is therefore included in the balance sheet at cost to the trustees.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

1 Accounting policies

(Continued)

1.5 Taxation

Currie Kirk 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.

1.6 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2019	2019	2019	2018
	£	£	£	£
Donations and gifts				
Offerings - General Fund	110,898	-	110,898	114,856
Tax Recovered on Gift Aid - General Fund	23,774	-	23,774	25,254
Legacies - Special Fund	-	-	-	109
Other - General Fund	1,509	-	1,509	1,357
Other - GCH Boiler Fund	-	-	-	5,868
Other - Organ Fund	-	3,000	3,000	-
	<u>136,181</u>	<u>3,000</u>	<u>139,181</u>	<u>147,444</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
Weddings & Funerals	1,150	-	1,150	1,160	-	1,160
Regular Fundraising Events	1,385	-	1,385	1,980	-	1,980
Use of Premises - Community	22,623	-	22,623	19,935	-	19,935
Guild Fundraising Events	-	3,997	3,997	-	4,204	4,204
Guild Project Events	-	1,606	1,606	-	1,334	1,334
Flower Fund	-	1,817	1,817	-	1,604	1,604
Other income	5,422	-	5,422	3,747	-	3,747
	<u>30,580</u>	<u>7,420</u>	<u>38,000</u>	<u>26,822</u>	<u>7,142</u>	<u>33,964</u>

4 Investments

	Unrestricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds general	Total
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
Interest receivable	<u>10</u>	<u>13</u>	<u>23</u>	<u>4</u>	<u>9</u>	<u>13</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Ministries & Mission Allocation	90,883	-	90,883	88,090
Presbytery Dues	2,819	-	2,819	2,596
Minister's Expenses	960	-	960	1,277
Ministerial Assistance	14,654	-	14,654	9,885
Pulpit Supply	66	-	66	125
Other Salary Costs	11,780	-	11,780	13,781
Fabric Repair & Maintenance	8,649	-	8,649	26,952
Council Tax	3,221	-	3,221	3,137
Other Building Costs	12,926	-	12,926	17,034
Church Office Expenses	9,561	-	9,561	8,952
Organ & Music	2,000	-	2,000	1,953
Other Expenses	12,385	7,170	19,555	23,313
	<u>169,904</u>	<u>7,170</u>	<u>177,074</u>	<u>197,095</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

For the year ended 31 December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
Ministries & Mission Allocation	88,090	-	88,090
Presbytery Dues	2,596	-	2,596
Minister's Expenses	1,277	-	1,277
Ministerial Assistance	9,885	-	9,885
Pulpit Supply	125	-	125
Other Salary Costs	13,781	-	13,781
Fabric Repair & Maintenance	26,952	-	26,952
Council Tax	3,137	-	3,137
Other Building Costs	17,034	-	17,034
Church Office Expenses	8,952	-	8,952
Organ & Music	1,953	-	1,953
Other Expenses	15,492	7,821	23,313
	<u>189,274</u>	<u>7,821</u>	<u>197,095</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

6 Trustees

Payments were made to trustees and those connected to trustees as follows;

Rev. V Easter Smart received £960 (2018 - £1,277) towards travel and other expenses.

During the year, a total of £19,438 (2018 - £21,540) was donated to the congregation by the trustees.

7 Staff costs and numbers

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Ministerial support	2	2
Music staff	4	4
Premises maintenance	3	3
	<u>9</u>	<u>9</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	26,434	23,666
	<u>26,434</u>	<u>23,666</u>

The post of Youth & Family worker is shared equally between Currie Kirk and Juniper Green Parish Church. The total remuneration shown reflects Currie Kirks share of salary.

There were no employees whose annual remuneration was £60,000 or more.

8 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £27,585 (2018 - £27,044) and the maximum stipend (in 5 years) was £33,899 (2018 - £33,234).

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

9	Tangible fixed assets		Gibson Craig Memorial Hall			
			£			
	Cost					
	At 1 January 2019 and 31 December 2019		1,000			
			<u> </u>			
10	Debtors					
		2019	2018			
		£	£			
	Gift Aid tax refund due	1,971	2,106			
		<u> </u>	<u> </u>			
11	Creditors					
		2019	2018			
		£	£			
	Accruals	3,053	3,604			
		<u> </u>	<u> </u>			
12	Endowment funds					
		Movement in funds				
		Balance at 1 January 2018	Incoming resources	Balance at 1 January 2019	Incoming resources	Balance at 31 December 2019
		£	£	£	£	£
	Permanent endowments					
	Dr Moir's Legacy	1,156	7	1,163	10	1,173
	Mr J Brown's Trust Capital	421	2	423	3	426
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		1,577	9	1,586	13	1,599
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Dr Moir's Legacy and Mr J Brown's Trust Capital to remain invested and are not available for general use. Any interest received on these monies is paid directly in to the Fabric Fund.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

13 Restricted funds

	Movement in funds						
	Balance at 1 January 2018	Incoming resources	Resources expended	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 31 December 2019
	£	£	£	£	£	£	£
Young Church Fund	71	-	-	71	-	-	71
Youth Fund	664	-	-	664	-	-	664
Guild Fund	1,482	4,204	(4,691)	995	3,997	(4,215)	777
Guild Project Fund	614	1,334	(1,273)	675	1,606	(1,230)	1,051
Organ Fund	9,927	-	-	9,927	3,000	-	12,927
Flower Fund	1,366	1,604	(1,857)	1,113	1,817	(1,725)	1,205
	<u>14,124</u>	<u>7,142</u>	<u>(7,821)</u>	<u>13,445</u>	<u>10,420</u>	<u>(7,170)</u>	<u>16,695</u>

Young Church – funds to be used towards provision of Young Church activities.

Youth Fund – funding specifically for the Youth activities.

Guild Fund – monies exclusively used for the Guild.

Guild Fund (Project) – monies exclusively raised for the Guild annual charity project.

Organ Fund – fund used for repairs to and toward the eventual replacement of the Church Organ as is required.

Flower Fund - monies specifically used to provide flowers in the church each Sunday as required.

14 Unrestricted - General fund

	Movement in funds							
	Balance at 1 January 2018	Incoming resources	Resources expended	Transfers	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 31 December 2019
	£	£	£	£	£	£	£	£
General Fund	34,841	168,293	(173,044)	14,630	44,720	166,771	(169,904)	41,587
	<u>34,841</u>	<u>168,293</u>	<u>(173,044)</u>	<u>14,630</u>	<u>44,720</u>	<u>166,771</u>	<u>(169,904)</u>	<u>41,587</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

15 Designated funds

	Movement in funds					Balance at 1 January 2019	Balance at 31 December 2019
	Balance at 1 January 2018	Incoming resources	Resources expended	Transfers			
	£	£	£	£	£	£	
Development Fund	16,261	-	(1,631)	(14,630)	-	-	
Fabric Fund	21,888	-	-	-	21,888	21,888	
Special Fund	15,675	109	(5,640)	(2,000)	8,144	8,144	
GCH Boiler Fund	4,000	5,868	(8,959)	2,000	2,909	2,909	
	<u>57,824</u>	<u>5,977</u>	<u>(16,230)</u>	<u>(14,630)</u>	<u>32,941</u>	<u>32,941</u>	

Fabric Fund – Funds set aside by the Trustees for the maintenance of the Church Property.

Kirk Development Fund – Funding provision for future developments at the Kirk.

Special Fund – Monies held for special mission work.

GCH Boiler Fund – A funding provision for the eventual replacement of the Gibson Craig Hall's heating and hot water boiler.

16 Analysis of net assets between funds

	General 2019	Designated 2019	Restricted 2019	Endowment 2019	Total 2019
	£	£	£	£	£
Fund balances at 31 December 2019 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	40,587	32,941	16,695	1,599	91,822
	<u>41,587</u>	<u>32,941</u>	<u>16,695</u>	<u>1,599</u>	<u>92,822</u>

	General 2018	Designated 2018	Restricted 2018	Endowment 2018	Total 2018
	£	£	£	£	£
Fund balances at 31 December 2018 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	43,720	32,941	13,445	1,586	91,692
	<u>44,720</u>	<u>32,941</u>	<u>13,445</u>	<u>1,586</u>	<u>92,692</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

17 Volunteers

In common with all 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.

18 Collections for third parties

	2019	2018
	£	£
Retiring Collection - Bethany Trust	369	349
Retiring Collection - Smiles Foundation	-	349
Retiring Collection - DEC Indonesian Tsunami Appeal	-	588
Retiring Collection - Harmeny Education Trust	369	-
Retiring Collection - Christian Aid (Idai Disaster Appeal)	933	-
Christian Aid (door to door/quiz/donations)	1,327	1,473
Christian Aid (M&O Quiz night)	300	431
Christian Aid (M&O Fairtrade lunch)	329	323
Christian Aid (M&O Strawberries & Sinatra)	-	793
Christian Aid (Summer Coffee Morning)	-	1,400
Christian Aid (Barbeque)	-	595
Christian Aid (Pop Up Cafe)	1,465	-
Bathgate Brass Band	425	586
Trenches Unforgotten (Poppies Scotland/Help for Heroes)	481	-
Make Seconds Count (Breast Cancer Charity - Concert)	293	-
	<u>6,291</u>	<u>6,887</u>

19 Cash generated from operations

	2019	2018
	£	£
Surplus/(deficit) for the year	130	(15,674)
Adjustments for:		
Investment income recognised in statement of financial activities	(23)	(13)
Movements in working capital:		
Decrease in debtors	135	35
(Decrease) in creditors	(551)	(586)
Cash absorbed by operations	<u>(309)</u>	<u>(16,238)</u>

