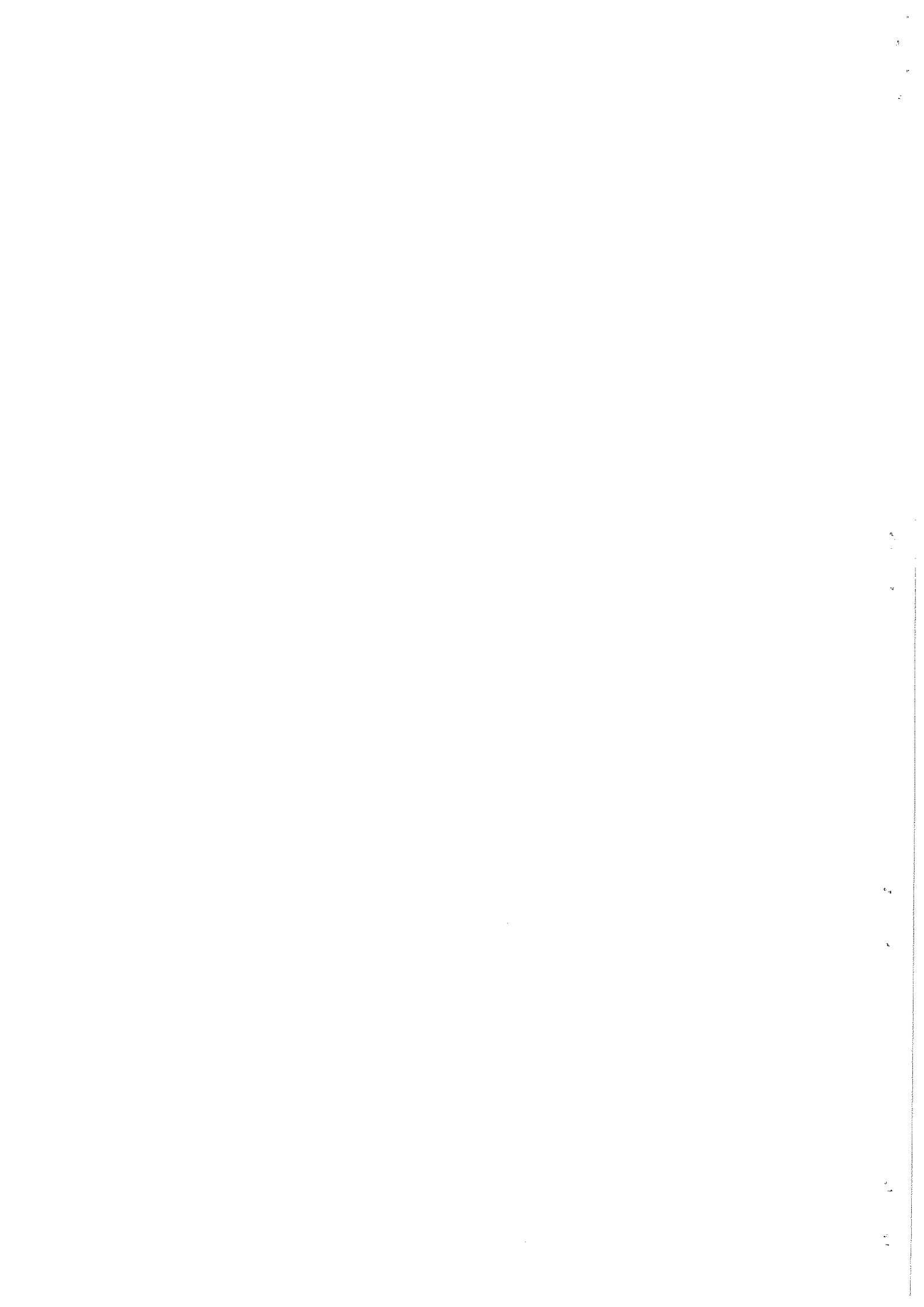


Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

**CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**





CURRIE KIRK (CHURCH OF SCOTLAND) CONTENTS

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CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees' present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the Church's governing document, 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 (FRS 102) (effective 1 January 2019)".

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.

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. However, during the Covid 19 outbreak our services have had to be recorded and uploaded on YouTube while the Sunday Club has met bi-weekly on Zoom. In normal times we also provide worship opportunities for the frail and isolated in society.

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 normally widely used by local organisations ranging from ante-natal classes and amateur Dramatics to Zumba and one-off functions like brass band concerts, birthday and anniversary events.

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. We share a Family Worker with Juniper Green Church and she assists in delivery of religious education and assists with Scripture Union at the local schools.

The **Currie Kirk Mini Bus** (operated as a separate Charity – No SC012965) provided an important outreach facility in that it was used for the benefit of the members of Currie Kirk, its youth organisations and the residents of Currie and adjoining parishes. The Mini Bus had a team of volunteer drivers and each Sunday those requiring its service were taken to and from worship. However, with the arrival of Covid 19 and lockdown the decision was taken to sell the vehicle as it was depreciating in value. The position will be reviewed when we are well down the road to normality.

Outreach to the Wider World

We promote and support charitable causes at home and abroad including Christian Aid, Fair Trade, Bethany Christian Trust, Edinburgh Direct Aid, Fresh Start and Holy Trinity Centre Foodbank in Wester Hailes. We also held retiral offerings at Easter and Christmas for this purpose and arranged food packages for Syrian refugees now living locally.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

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. However, this has been a very different year for us all due to Covid 19 and lockdown. For many it has been a steep learning curve as we learned to master the intricacies of Zoom and YouTube. It has been a particular challenge for our Minister with weekly services coming from the manse. These have proved very popular with higher numbers participating in them that would normally attend a church service in person on a Sunday.

Our **Prayer** Group continued to meet monthly on Zoom to explore different ways of praying and attracted 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.

The **Messy Church** age range is from pram up to and including late Primary and provides an opportunity for those who do 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.

They meet once a month and this year have had to do so on Zoom which has resulted in a varied number participating. The team is run by our Family Worker and a dedicated group of enthusiastic helpers. They constantly re-evaluate the programme to make it stimulating, exciting and God-centred. During Covid the team often prepared bible-themed activities and crafts in bags for collection from the hall.

Our **Lenten Studies** programme came to a sudden end with the arrival of coronavirus. However, we had prepared a study booklet entitled 'Time with God' with a weekly theme and we did manage to have a few weeks of discussion before having to call a halt.

Food Bank

Also during Lent and at other times we contributed to our local Food Bank in Wester Hailes and at Easter we collected and delivered Easter Eggs to Holy Trinity Church to be distributed to children who would otherwise not receive one. Our thanks are due to the Guild and the Boys Brigade for their help with this.

Pastoral Care

Our three teams of Pastoral Carers continued to do invaluable work at this difficult time. Each team, with its own leader, are responsible for the care of about 90 members of the congregation who have specifically asked for at least one visit per year. No visits were possible but we have found that a telephone call and even sometimes a Zoom chat can be just as effective.

Our **Mission and Outreach and Fellowship Committee** normally hold a series of very popular events throughout the year to fundraise and promote and support Christian Aid. Most of these were not possible in 2020 but they staged a very successful and profitable Christmas Fayre online, made possible by the crafting skills of the congregation and others.

The **Guild** has continued to meet every fortnight on Zoom with a wide range of speakers and an occasional quiz. During the most recent lockdown the Guild has met on the alternate weeks for coffee and chat.

The charity, **Edinburgh Direct Aid**, who do so much for the displaced in war torn countries benefitted from the delivery of 1,000 knitted hats and 54 children's jumpers for onward delivery to Syrian refugees in Lebanon. Grateful thanks are due to the dedicated group of knitters in Currie and beyond.

This year we also bought and distributed four food hampers to **Syrian refugees** living in Currie and paid for a fifth for a Syrian family in Edinburgh.

Once again this year we linked up with the local Scottish charity, Blythswood Care, and sent about **80 Shoeboxes** and bags packed with small gifts and useful items for those in need in Eastern Europe.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Circumstances dictated that our **Christmas Fayre** had to be held online this year. Despite that, it was a huge success and a large quantity of knitted, sewn and other gifts were donated and sold. A first for the church was our involvement in a **Toilet Twinning** project where members of the congregation collected 20p pieces in Smartie tubes enabling us to make a sizeable donation to this fund which provides toilets in poor communities abroad.

Our ecumenical **Snack Lunches** had to stop because of Covid 19. However, the five team leaders decided to donate several hundred pounds raised through the lunches to each of the following: The Currie Benevolent Fund, Foodbank at Holy Trinity Church in Wester Hailes, Poppy Scotland, Edinburgh Food Project at Broomhouse and the Beacon Club for Dementia Care, also at Broomhouse.

Wreaths were laid for **Armistice Day** at the War Memorial outside Currie Kirk by a member of our congregation, Magnus Polson; local councillor Susan Webber and by a representative of the local Masonic Lodge.

Family Worker

Our Family Worker, shared with Juniper Green Church, is now into her third year. She is doing excellent work with Messy Church, the Mother and Toddler Group, the Boys Brigade and the Scripture Union groups in Currie Community High School and the local primary schools.

It was a difficult year for her with many of the groups and the schools being closed for prolonged periods and much of what she achieved was thanks to Zoom meetings. She continued to run Sunday Club every fortnight on Zoom and one highlight of her work was an A- Z Guide entitled 'Who is God'. At Christmas she organised the knitting and sewing of almost 800 mini-Xmas stockings which were filled with a sweet and handed out to local school pupils and staff. She also arranged a Nativity Trail in the windows of local businesses and the production of Messy Church bags which are handed out three times a year.

In the run up to Christmas children were able to watch four episodes of a production featuring Dave the Sheep called Dave and the Christmas Rehearsal Reversal at 9.30 in the morning and on Christmas Eve a Christingle service was held on Zoom.

Our **Good Shepherd** scheme is slowly taking shape and will build on the three Pastoral Care teams already doing good work in keeping contact with particularly the older and more isolated members of the congregation. The idea is to create a group of elders and others who will keep an eye on the vulnerable or those living alone and make an occasional 'phone call to them to enquire if they need any form of assistance or just to chat.

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. In normal times we would deliver the Kirk magazine to over 500 homes within the parish. Every week full details of our Worship at Home Service was sent out online and we still managed to deliver our Christmas Card at the start of Advent. A paper copy of the whole service script is delivered each week to 30 members who are not online.

Safeguarding

In 2020 there were two fewer registrations for Safeguarding. The number of registrations still remain very healthy at 35. In terms of training, members are periodically reminded that training is mandatory and records of training completion are noted and updated in the PVG congregational register, which is presented to the Presbytery of Edinburgh on an annual basis.

Fairtrade

We have agreed to recommit ourselves to the Fairtrade Foundation. Normally we have a Sunday soup lunch for Fairtrade and efforts are being made to spread the ethos of this worthwhile cause not only through all our church groups but also into our everyday lives at home and elsewhere. We held a worship service in March to highlight Fairtrade Fortnight.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Property

All work requiring to be undertaken as a result of our Quinquennial Fabric Inspection last year has been carried out and routine maintenance, which had been budgeted for, has also been completed. All our properties are in good condition as a result.

Membership

Our membership roll at 31st December, 2020 was 425. During the year we admitted one new member by Resolution of the Kirk Session and two by transfer. Various groups within, or associated with, the church continued to attract good support, although numbers were down due to Covid 19 restrictions.

Youth Organisations

In total 55 young people under the age of 17 are involved in Sunday Club, Messy Church and Boys Brigade.

Fellowship Groups

- | | |
|-----------------|------------|
| • Guild | 30 members |
| • Banner Group | 7 members |
| • Walking Group | 20 members |

Volunteer Groups

- | | |
|------------------------|-----------------|
| • Kirk News (Magazine) | 47 distributors |
| • Prayer Covenant | 20 members |

In addition to the above, volunteers staffed the **Bethany Care Van** in Edinburgh and also supplied clothes and blankets to the homeless. Twice during the year we were actively involved in the **Night Shelter** providing food, clothing and fellowship to the homeless. **Fresh Start** collections of unwanted household items for the homeless and more specifically of particular items which were in short supply were undertaken sporadically, as and when we could. Due to the closure of our Gibson Craig Halls, meetings of the five **Community Linked Groups** who normally gather in the halls had to be cancelled.

Financial review

The Accounts show that overall the net funds have decreased through 2020 by £4,696; the comparative figure in 2019 was an increase of £130.

This negative change could have been worse but for the receipt of an £8,000 legacy and £3,508 in grants from the Government Job Retention Scheme.

At the end of the year the funds totalled £88,125, of which the General Fund amounted to £30,852.

Income

The overall income was £25,502 (14.4%) lower than in 2019.

This high reduction was due to the effects of the pandemic and the resultant closure of the church and halls.

Donations received show a reduction of £7,695 (7%) and Gift Aid Tax Refunds show a reduction of £1,390 (5.8%).

Income from other charitable activities show a significant reduction of £21,700 (57%), mostly due to the reduction of £16,569 in hall lets.

Expenditure

The overall expenditure was £20,676 (11.7%) lower than in 2019. The closure of the church and halls led to savings in Gas and Electricity, Fabric Maintenance and Salaries. There were further savings with only necessary expenditure being made.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Reserves Policy

It is the Trustees Policy to achieve reserves of approximately four months expenditure. At the year end the church had £30,852 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler), against a budgeted requirement of £49,256.

Risk Management

Income from congregational giving continues to suffer from a steady decline year on year.

Expenditure on maintenance of buildings continues to pose a challenge. There were no Fabric projects in 2020 and nothing is planned for 2021 due to the current situation.

There are financial reserves in the Fabric Fund should they be required.

Future Plans

With such a prolonged period of absence from our church building and halls, we know that it will be no easy task to resume worship in Curie Kirk. Not only will we have to ensure that all necessary facilities are in place to ensure a safe resumption of worship, but we will also have to convince our membership of this and help and encourage some to return.

One thing Covid 19 has clearly shown us is that an online form of ministry, in addition to that provided in church, is here to stay. About 200 sometimes watched our services on YouTube compared with an average of 100 in the Kirk. We are still on a steep learning curve on finding the best way to do this and the lack of the availability of fibre optic broadband currently makes the technology a problem, but we know that in time this can be overcome.

With lockdown, pastoral care has become more important than ever with many having little contact with family, friends and neighbours. We are progressively tackling this with the implementation of a new Good Shepherding scheme where volunteers are undertaking to keep in contact with those most in need.

We are only too conscious of the fact that most members of our congregation are at the older end of the age spectrum and work on the Presbytery Plan for the 10 years from 2022 is leaving us with some major challenges to face. We feel confident that we will be able to tackle whatever this throws at us alongside our sister churches in Balerno and Juniper Green.

Property

No major projects are visualised in 2021.

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.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 Irene Grant died (26/9/20) and Sandy Harper retired from the Eldership and became an Emeritus Elder (21/12/20).

Principal Office-bearers

Minister: Rev Dr Easter Smart
Session Clerk: Hamish Leal
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.

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 2020**

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.



.....
Mr H Leal

Session Clerk

Dated:6/4/21.....

**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 2020, which are set out on pages 9 to 21.

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

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

Dated: *21st March 21*

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
Income from:						
Donations and legacies	2	135,237	150	-	135,387	139,181
Charitable activities	3	13,435	2,865	-	16,300	38,000
Investments	4	5	-	10	15	23
Total income and endowments		148,677	3,015	10	151,702	177,204
Expenditure on:						
Charitable activities	5	153,337	3,061	-	156,398	177,074
Net movement in funds		(4,660)	(46)	10	(4,696)	130
Fund balances at 1 January 2020		74,528	16,694	1,599	92,821	92,691
Fund balances at 31 December 2020		69,868	16,648	1,609	88,125	92,821

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Prior financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	2	136,181	3,000	-	139,181
Charitable activities	3	30,580	7,420	-	38,000
Investments	4	10	-	13	23
Total income and endowments		166,771	10,420	13	177,204
<u>Expenditure on:</u>					
Charitable activities	5	169,904	7,170	-	177,074
Net movement in funds		(3,133)	3,250	13	130
Fund balances at 1 January 2019		77,661	13,444	1,586	92,691
Fund balances at 31 December 2019		74,528	16,694	1,599	92,821

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


All income and expenditure derive from continuing activities.

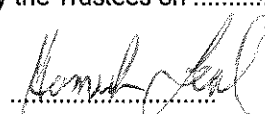
**CURRIE KIRK
(CHURCH OF SCOTLAND)
BALANCE SHEET**

AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets						
Tangible assets	9	1,000	-	-	1,000	1,000
Current assets						
Debtors	10	1,969	-	-	1,969	1,970
Cash at bank and in hand		86,864	16,648	1,609	105,121	92,904
		<u>88,833</u>	<u>16,648</u>	<u>1,609</u>	<u>107,090</u>	<u>94,874</u>
Creditors: amounts falling due within one year	11	<u>(19,965)</u>	-	-	<u>(19,965)</u>	<u>(3,053)</u>
Net current assets		<u>68,868</u>	<u>16,648</u>	<u>1,609</u>	<u>87,125</u>	<u>91,821</u>
Total assets less current liabilities		<u>69,868</u>	<u>16,648</u>	<u>1,609</u>	<u>88,125</u>	<u>92,821</u>
Net assets		<u><u>69,868</u></u>	<u><u>16,648</u></u>	<u><u>1,609</u></u>	<u><u>88,125</u></u>	<u><u>92,821</u></u>
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	15	39,016	-	-	39,016	32,941
Unrestricted funds	14	30,852	-	-	30,852	41,587
Restricted funds	13	-	16,648	-	16,648	16,694
Endowment funds	12	-	-	1,609	1,609	1,599
		<u>69,868</u>	<u>16,648</u>	<u>1,609</u>	<u>88,125</u>	<u>92,821</u>

The financial statements were approved by the Trustees on 6/4/2021


.....
Mr E Pigott
Treasurer


.....
Mr H Leal
Session Clerk

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

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		12,202		(309)
Investing activities					
Investment income received		15		23	
Net cash generated from investing activities			15		23
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			12,217		(286)
Cash and cash equivalents at beginning of year			92,904		93,190
Cash and cash equivalents at end of year			<u>105,121</u>		<u>92,904</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 the the Church' governing document, 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 (FRS 102) (effective 1 January 2019)".The church is a Public Benefit Entity as defined by FRS 102.

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 2020**

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	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts						
Offerings - General Fund	103,203	-	103,203	110,898	-	110,898
Tax Recovered on Gift						
Aid - General Fund	22,384	-	22,384	23,774	-	23,774
Legacies - Special Fund	8,000	-	8,000	-	-	-
Other - General Fund	1,350	-	1,350	1,509	-	1,509
Other - Organ Fund	-	150	150	-	3,000	3,000
Other - Fabric Fund	300	-	300	-	-	-
	<u>135,237</u>	<u>150</u>	<u>135,387</u>	<u>136,181</u>	<u>3,000</u>	<u>139,181</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Weddings & Funerals	700	-	700	1,150	-	1,150
Regular Fundraising Events	755	-	755	1,385	-	1,385
Use of Premises - Community	6,054	-	6,054	22,623	-	22,623
Guild Fundraising Events	-	1,390	1,390	-	3,997	3,997
Guild Project Events	-	768	768	-	1,606	1,606
Flower Fund	-	707	707	-	1,817	1,817
Other income	5,926	-	5,926	5,422	-	5,422
	<u>13,435</u>	<u>2,865</u>	<u>16,300</u>	<u>30,580</u>	<u>7,420</u>	<u>38,000</u>

4 Investments

	Unrestricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds general	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Interest receivable	<u>5</u>	<u>10</u>	<u>15</u>	<u>10</u>	<u>13</u>	<u>23</u>

**CURRIE KIRK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Ministries & Mission Allocation	89,291	-	89,291	90,883
Presbytery Dues	2,770	-	2,770	2,819
Minister's Expenses	1,119	-	1,119	960
Ministerial Assistance	17,166	-	17,166	14,654
Pulpit Supply	-	-	-	66
Other Salary Costs	8,877	-	8,877	11,780
Fabric Repair & Maintenance	4,890	-	4,890	8,649
Council Tax	3,335	-	3,335	3,221
Other Building Costs	10,688	-	10,688	12,926
Church Office Expenses	7,482	-	7,482	9,561
Organ & Music	1,766	-	1,766	2,000
Other Expenses	5,953	3,061	9,014	19,555
	<u>153,337</u>	<u>3,061</u>	<u>156,398</u>	<u>177,074</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 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Ministries & Mission Allocation	90,883	-	90,883
Presbytery Dues	2,819	-	2,819
Minister's Expenses	960	-	960
Ministerial Assistance	14,654	-	14,654
Pulpit Supply	66	-	66
Other Salary Costs	11,780	-	11,780
Fabric Repair & Maintenance	8,649	-	8,649
Council Tax	3,221	-	3,221
Other Building Costs	12,926	-	12,926
Church Office Expenses	9,561	-	9,561
Organ & Music	2,000	-	2,000
Other Expenses	12,385	7,170	19,555
	<u>169,904</u>	<u>7,170</u>	<u>177,074</u>

**CURRIE KIRK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

6 Trustees

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

Rev. V Easter Smart received £1,118 (2019 - £960) towards travel and other expenses.

During the year, a total of £21,985 (2019 - £19,438) 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:

	2020	2019
	Number	Number
Ministerial support	2	2
Music staff	2	4
Premises maintenance	2	3
	<u>6</u>	<u>9</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	26,043	26,434
	<u>26,043</u>	<u>26,434</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 £28,137 (2019 - £27,585) and the maximum stipend (in 5 years) was £34,577 (2019 - £33,899).

**CURRIE KIRK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

9	Tangible fixed assets	Gibson Craig Memorial Hall			
		£			
	Cost				
	At 1 January 2020 and 31 December 2020			1,000	
				<u>1,000</u>	
10	Debtors	2020	2019		
		£	£		
	Amounts falling due within one year:				
	Gift Aid tax refund due	1,919	1,970		
	Christmas Fair donation	50	-		
		<u>1,969</u>	<u>1,970</u>		
		<u><u>1,969</u></u>	<u><u>1,970</u></u>		
11	Creditors	2020	2019		
		£	£		
	Other creditors	17,858	-		
	Accruals	2,107	3,053		
		<u>19,965</u>	<u>3,053</u>		
		<u><u>19,965</u></u>	<u><u>3,053</u></u>		
12	Endowment funds				
		Movement in funds			
		Balance at 1 January 2019	Incoming resources	Balance at 1 January 2020	Incoming resources
		£	£	£	£
	Permanent endowments				
	Dr Moir's Legacy	1,163	10	1,173	6
	Mr J Brown's Trust Capital	423	3	426	4
		<u>1,586</u>	<u>13</u>	<u>1,599</u>	<u>10</u>
		<u><u>1,586</u></u>	<u><u>13</u></u>	<u><u>1,599</u></u>	<u><u>10</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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

13 Restricted funds

	Movement in funds						
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
Young Church Fund	71	-	-	71	-	-	71
Youth Fund	664	-	-	664	-	-	664
Guild Fund	995	3,997	(4,215)	777	1,390	(1,364)	803
Guild Project Fund	675	1,606	(1,230)	1,051	768	(1,370)	449
Organ Fund	9,927	3,000	-	12,927	150	-	13,077
Flower Fund	1,112	1,817	(1,725)	1,204	707	(327)	1,584
	<u>13,444</u>	<u>10,420</u>	<u>(7,170)</u>	<u>16,694</u>	<u>3,015</u>	<u>(3,061)</u>	<u>16,648</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 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£	£
General Fund	<u>44,720</u>	<u>166,771</u>	<u>(169,904)</u>	<u>-</u>	<u>41,587</u>	<u>140,377</u>	<u>(151,112)</u>	<u>30,852</u>

**CURRIE KIRK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

15 Designated funds

	Movement in funds		Movement in funds			
	Balance at 1 January 2019	Incoming resources	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£
Fabric Fund	21,888	-	21,888	300	(2,225)	19,963
Special Fund	8,144	-	8,144	8,000	-	16,144
GCH Boiler Fund	2,909	-	2,909	-	-	2,909
	<u>32,941</u>	<u>-</u>	<u>32,941</u>	<u>8,300</u>	<u>(2,225)</u>	<u>39,016</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 2020	Designated 2020	Restricted 2020	Endowment 2020	Total 2020
	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	29,852	39,016	16,648	1,609	87,125
	<u>30,852</u>	<u>39,016</u>	<u>16,648</u>	<u>1,609</u>	<u>88,125</u>

	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)	40,586	32,941	16,695	1,599	91,821
	<u>41,586</u>	<u>32,941</u>	<u>16,695</u>	<u>1,599</u>	<u>92,821</u>

**CURRIE KIRK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	2020	2019
	£	£
Retiring Collection - Bethany Trust		369
Retiring Collection - Smiles Foundation	-	-
Retiring Collection - DEC Indonesian Tsunami Appeal	-	-
Retiring Collection - Harmeny Education Trust		369
Retiring Collection - Christian Aid (Idai Disaster Appeal)		933
Christian Aid (door to door/quiz/donations)	405	1,327
Christian Aid (M&O Quiz night)		300
Christian Aid (M&O Fairtrade lunch)	242	329
Christian Aid (M&O Strawberries & Sinatra)	-	-
Christian Aid (Summer Coffee Morning)	-	-
Christian Aid (Barbeque)	-	-
Christian Aid (Pop Up Cafe)		1,465
Bathgate Brass Band		425
Trenches Unforgotten (Poppies Scotland/Help for Heroes)		481
Make Seconds Count (Breast Cancer Charity - Concert)		293
Toilet Twinning	595	
	<u>1,242</u>	<u>6,291</u>

19 Cash generated from operations

	2020	2019
	£	£
(Deficit)/surplus for the year	(4,696)	130
Adjustments for:		
Investment income recognised in statement of financial activities	(15)	(23)
Movements in working capital:		
Decrease in debtors	2	135
Increase/(decrease) in creditors	16,911	(551)
Cash generated from/(absorbed by) operations	<u>12,202</u>	<u>(309)</u>

CURRIE KIRK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Appendix 1

Funds held on behalf of the Congregation by Church of Scotland General Trustees

	2020 £	2019 £
Consolidated Fabric Fund Capital Account Credit Balance at 1 January	-	-
Transfer to Revenue Account	-	-
Balance at 31 December	-	-
Revenue Account – Church of Scotland Deposit Fund Income Dividends received on Capital Account Interest received on Revenue Account	- - 1 <u>1</u>	- - 3 <u>3</u>
Expenditure Transfer to Outstanding Loan – Capital Transfer to Outstanding Loan – Interest	- -	- -
Excess Income/(Expenditure) Credit Balance at 1 January Transferred to Currie Kirk No.2 account	1 362 <u>(363)</u>	3 359 <u>-</u>
Credit Balance at 31 December	-	362
	<u>-</u>	<u>362</u>

CURRIE KIRK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Appendix 2

Funds held outwith Currie Kirk

	2020 £	2019 £
<u>Currie Benevolent Fund</u>		
(Transactions at discretion of Minister)		
Income		
Donations	4,220	100
Interest	-	-
Expenditure	(3,950)	(630)
Excess Income/(Expenditure)	270	(530)
Balance at 1 January	2,726	3,256
Balance at 31 December	2,996	2,726
<u>Pastoral Visitors Fund</u>		
(Nicol Bequest: Transactions at discretion of Kirk Session)		
Income	-	-
Interest	-	-
Expenditure	-	-
Excess Income/(Expenditure)	-	-
Balance at 1 January	214	214
Balance at 31 December	214	214
<u>Currie Kirk Mini Bus Fund (SC012965)</u>		
Donations	815	3,953
Income	4,709	4,065
Expenditure	(798)	(3,639)
Excess Income/(Expenditure)	4,726	4,379
Balance at 1 January	30,004	25,625
Balance at 31 December	34,730	30,004

CURRIE KIRK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund (Unrestricted Fund)

INCOME

	BUDGET - 2021		ACTUAL - 2020	
	£	£	£	£
1. Voluntary Income				
FWO Scheme (non Gift Aid)	300		513	
Gift Aid Donations	79,000		81,067	
Other Offerings (non Gift Aid)	16,000		16,937	
Ordinary Offerings (Open Plate)	4,000	99,300	4,686	103,203
Tax Recovered on Gift Aid				
Tax recovered on Gift Aid Donations & GASD Scheme		22,300		22,384
Contributions from Congregational Organisations				
Use of Premises – Church Organisations		-		1,350
		121,600		126,937
2. Activities for Generating Income				
Use of Premises				
Use of premises – Community		5,000		6,054
3. Investment Income				
Bank & Deposit Interest		-		5
4. Income Resources from Charitable Activities				
Weddings and Funerals		500		700
Miscellaneous Income		2,500		6,681
Total Ordinary General Income		129,600		140,377
EXPENDITURE				
Total Resources Expended (total from page 25)		(147,767)		(133,254)
Other losses recognised		-		-
		(147,767)		(133,254)
(Deficit)/Surplus		(18,167)		7,123
Funds Transfer		-		-
General Fund Balance brought forward		48,710		41,587
General Fund Balance at 31 December		30,543		48,710

CURRIE KIRK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund (Unrestricted Fund)

	BUDGET – 2021		ACTUAL – 2020	
	£	£	£	£
5. Analysis of Resources Expended				
Ministries and Mission Allocation	76,774		71,433	
Presbytery Dues	<u>1,768</u>		<u>2,770</u>	
		78,542		74,203
Minister's Travel Expenses	960		1,118	
Ministerial Support	18,503		17,165	
Pulpit Supply	490		-	
Other Salaries	<u>5,090</u>		<u>8,878</u>	
		25,043		27,161
Fabric Repairs and Maintenance				
Fabric Maintenance Church	9,685		2,664	
Building running costs	7,920		6,924	
Insurance	4,000		3,765	
Manse Council Tax	<u>3,400</u>		<u>3,335</u>	
		25,005		16,688
Office Expenditure	9,182		7,483	
Committee Budgets	4,250		622	
Music Licensing	1,815		1,766	
Professional fees and Other	<u>3,930</u>		<u>5,331</u>	
		19,177		15,202
Total Resources Expended		<u>147,767</u>		<u>133,254</u>

