

Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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EDINBURGH CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees' present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2024.

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 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.

The Demission of the Full Time Parish Minister in September 2023 has had an obvious impact on some activities.

Under the Presbytery of Edinburgh and West Lothian Mission Plan, the Congregation of Currie Kirk will unite with the Congregation of Balerno Parish Church to form one administrative and governance unit under the care of one Parish Minister. All Church and Hall buildings currently held by the two Congregations will be retained. Negotiations towards this union are ongoing. Meantime the Congregation continues most of its activities under the guidance of an Interim Moderator and a Locum Minister.

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 services, held at 10.30am each Sunday, seek to meet people where they are in their own faith journey. We also provide worship opportunities for the frail and isolated in our community. For those congregants the services are delivered every week on CD recordings.

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** are owned and run by the church and locally regarded as the 'village hall'. Centrally situated, the halls are widely used by local organisations ranging from Pilates and amateur dramatics to Zumba and one-off functions like birthday parties and anniversary events.

Outreach to the Wider World

The Kirk promotes and supports charitable causes at home and abroad including Christian Aid, Fair Trade, Bethany Christian Trust, Edinburgh Direct Aid, Fresh Start, Community Food Projects at Juniper Green and Holy Trinity Centre Foodbank in Wester Hailes. It also held retiral offerings at Easter and Christmas for Bethany a homeless charity and FACE an NHS Lothian Charity which supports cancer patients.

Achievements and performance

Worship

Worship is at the heart of the Kirk's life together and it provides the opportunity for a number of different types of service as it reaches out to the various constituent elements of the membership and the community.

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

FOR THE YEAR ENDED 31 DECEMBER 2024

The Prayer Group

During Lent 2024 a joint group from Currie Kirk and Balerno Parish Church met together exploring personal prayer. Arising from this a new reflective Prayer Group, known as 'Soul Mates' was established. The Group meets monthly and there has been an encouraging increase in participants in recent months.

The **Prayer Covenant Group** offers confidential intercessory prayer for individuals and issues on request.

A **Prayer Tree** service is held once a month after morning worship. A Prayer Tree is situated in the Link Building where names can be added for prayer.

Food Bank

During Lent and at other times members contributed to the local Food Banks in Wester Hailes and Juniper Green. At Easter the Congregation, The Boys' Brigade and Guild collected and delivered Easter eggs to Holy Trinity Church to be distributed to children who would otherwise not receive one. Christmas Advent Calendars and selection boxes were also donated. Thanks are due to the Guild, members of the Congregation and The Boys' Brigade for help with this.

Flower Ministry

A team of five flower arrangers along with ten volunteers provide arrangements for later delivery each Sunday to deliver flowers each Sunday to the elderly and those recovering from illness. This ministry is very much appreciated by those who receive the flowers.

Pastoral Care

The three teams of Pastoral Carers continue to do invaluable work. Each team, with its own leader, are responsible for the care of several of the Congregation. The Guild is proactive in providing pastoral care to its members.

Blythswood Shoebox Appeal: Currie Kirk organised the Shoebox Appeal this year and handed over **64** completed shoeboxes, along with two large boxes of extra items to Blythswood. These shoeboxes were destined for Ukraine.

Care Van and Welcome Centre: Currie Kirk continues to support the Night Shelter by cooking for one or two nights during the winter months. Due to upper age restrictions, the Kirk is no longer able to take its turn on the nightly Care Van rota.

Celebration Weekend 2024: This type of event is popular with churches in Church of Scotland before they link or become a Union with another church. The Congregation was asked to submit photographs of memories from Currie and the Kirk, the Mission, Outreach and Fellowship (MOF) committee then created and displayed boards around the Gibson Craig Hall which proved very popular. Entertainment was provided for the families on the Saturday afternoon, followed by tea and a ceilidh. On the Sunday, The Rev Dr Anne T Logan led the service of celebration, followed by a soup lunch and afternoon service for those who could not attend the morning service.

Remembrance Weekend: In 2024 a remembrance garden and a book, giving all the details of those names on the war memorials inside Currie Kirk, was created. The book is still available to be read and is situated in the Link Building. After worship on Armistice Day, with The Boys' Brigade providing the colour party, wreaths were laid at the War Memorial outside Currie Kirk on behalf of Currie Kirk, the Scottish Government the Community Council and the Masonic Lodge. A wreath from Edinburgh Pentlands Parish Church was laid later.

Christmas 2024: Over 900 mini stockings were made and filled with a tasty treat and attached to a Christmas card from Currie Kirk. Rev Susan Galloway delivered these to the local primary schools and nurseries.

Christmas Fayre: A very successful Christmas Fayre was held in the Gibson Craig Halls incorporating the usual stalls; the Guide Hall (which is situated to the rear of the Halls) was transformed into a Tinsel Tearoom. There was a children's area set aside with painting, crafts, and other fun Christmas activities.

Christingle: As part of the service on Christmas Eve a nativity play was performed with many children coming along from the community taking part.

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Messy Church: The Rev Susan Galloway enabled the Congregation to return to engagement with children through Messy Church.

Fresh Start: The community of Currie and the Kirk continues to support Fresh Start. Volunteers from the Kirk deliver donations weekly to its warehouse in Edinburgh.

Coffee Stop!

From May to September 2024, the MOF committee opened a café in the social area of Currie Kirk on a Saturday afternoon. It was well attended each week with members, walkers and visitors who saw the sign! This café will open again in 2025.

Communication

As part of the Kirk's social media strategy, the website has been revamped and is updated regularly. The Kirk has a presence on Facebook and this has enabled it to engage with the wider community and raise the profile of Currie Kirk. Currie Kirk's Interim Moderator has commenced a weekly letter to all members of the congregation.

Safeguarding

The number of registrations remains at 17. 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.

Property

All essential work has been carried out, including roof repairs and routine maintenance. All properties are in good condition as a result.

Membership

The membership roll at 31st December, 2024 is 374. During the year two people joined by profession of faith and one by Resolution of the Kirk Session and four by Certificate of Transference, one transferred out; and there were 17 deaths. Various groups within, or associated with, the church continued to attract good support.

The Guild

Currie Kirk Guild has continued to meet fortnightly from January to April then from September to December. There is a high turnout of members at all meetings. A wide variety of speakers have been made welcome and their talks have been extremely interesting and informative. Main fundraising activities were the Daffodil Tea in March which raised £661 for "Beat Eating Disorders" and the Coffee Morning in October which raised £613 for "The Vine Trust". In addition, the Guild has donated Advent Calendars and Easter Eggs to the Holy Trinity Foodbank. Packets of instant mash and custard were also donated to supplement Christmas Dinner packs. The annual outing in May was to The Great Tapestry of Scotland then on to Melrose where the members enjoyed a meal together. As well as Guild members there were also friends of Guild members and members of Balerno Guild. The year ended with the Guild Christmas Party at which Mackenzie's provided a delicious meal ending the evening with a quiz and singing Christmas carols and songs together. It was a delightful way to end the year.

Organisation- 65th Edinburgh Company Boys' Brigade – Annual Report

65th Edinburgh (Currie) Company The Boys' Brigade

The Company currently runs three sections, Anchors (P2 and 3), Junior Section (P4 - 6) and Company Section (P7 - S6/18). All sections meet in the Gibson Craig Halls.

Anchor and Junior Sections

Anchor and Junior Sections meet on Thursday evenings from 6.00pm - 7.30pm. There are two members of staff, Diane Brown who has over 30 years' experience as an officer and Joanne Ormiston with over 10 years. The year started with 14 boys (6 Anchors and 8 Juniors). In May, five third year Juniors were promoted to the Company Section. Recruitment leaflets were offered to the various feeder schools with little or no response and the two sections finished the year with 8 boys (3 Anchors and 5 Juniors).

The Boys have grown bulbs, taken part in the Shoebox appeal, collected chocolate Advent Calendars and Easter eggs for the local food bank, made bird feeders and taken part in the RSPB Big Garden Birdwatch. The Boys attended the Battalion film outing to the cinema in December and enjoyed a Hawaiian Theme night making garlands and fruit kebabs. The Boys also took part in fundraisers which added over £300 to funds.

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Company Section

The Company Section meets on Sundays from 6.30 - 8.30pm. A club/games night also takes place on Fridays from 7.00 - 8.30pm with badminton, table tennis, pool, table football and other activities on offer. The Company has three staff. Bill Brown, an officer for over 50 years is the Company Captain. He is supported by two young officers Dan Mackenzie and Duncan Cameron who have both come up through the 65th. In 2024, one boy, Connor McGill gained his Queen's Badge and Tony Cheung gained his President's Badge. One boy was discharged having reached the age limit but with five being promoted from the Junior Section it was hoped that they would augment the three remaining boys.

The Company again entered National competitions in table tennis and chess. The Boys and Staff attended the Battalion Christmas meal to Cosmo Restaurant in December and enjoyed a night 10 pin bowling. The Boys and Staff once again paraded the colours at the annual Remembrance Sunday service.

Once again well done to the Boys of all three Sections for their efforts and commitment. Huge thanks to the Staff for their time given freely and to the Kirk Session and Congregation for their continued support.

Fellowship Groups

- Guild 42 members
- Walking Group 19 members

Volunteer Groups

- Kirk News (Magazine) 25 distributors
- Prayer Covenant 21 members

Financial review

The Accounts show that overall the net funds have increased through 2024 by £2,808; the comparable figure in 2023 was an decrease of £12,610.

At the end of the year the Funds totalled £86,780, of which the General Fund amounted to £29,037.

Income

The overall income was £604 (0.4%) higher than in 2023.

Donations received show a reduction of £3,340 (3%) from 2023. Contributing to this reduction, the regular giving shows a 6% fall in 2024.

Gift Aid Tax refunds show a reduction of £623 (3.5%) from 2023.

Income from other **Charitable Activities** (£42,556) show a 10% increase from the 2023 figure of £38,652. Greater income from **Weddings and Funerals** (+£1,340) and from **Fundraising Activities** (+£1,891) contributed to this significant increase. **Hall Lets Income** (£22,523) shows a 2.5% increase from 2023, sustaining and marginally improving a good level of income.

Expenditure

The overall expenditure was £137,410, 9.8% lower than in 2023. The '**Giving to Grow**' allocation shows a significant reduction due to the vacancy allowance throughout 2024 (£9,321). **Salaries** were controlled to £663 (2.3%) less than in 2023 despite the usual increases. **All Building costs**, including repairs and replacements, were controlled to 15.6% lower than in 2023 (£4,195). **Gas and Electricity costs** have shown a 21% rise in 2024 and continue to be arranged through the General Trustees Energy Scheme.

It is the Trustees Policy to achieve reserves of approximately four months expenditure. At the year end the church had £29,037 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler), against a budgeted requirement of £44,903.

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Risk Management

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

Expenditure on maintenance of buildings is reasonably in line with the Quinquennial requirements. There were no Fabric Projects in 2024 and nothing is planned for 2025.

The financial reserves in the Fabric Fund were not depleted in 2024 and retain enough to fund planned work in 2025.

Future Plans and Goals

At the beginning of 2023 the parishes of Currie and Balerno were classed as being in a Deferred Union as each had a full time Minister of Word and Sacrament with full tenure. With the departure of Rev Dr Easter Smart work began on working towards a formal Union between the two parishes and the setting up of a new parish. Negotiations are ongoing. An agreement was reached to the sale of Currie Manse. As of 1 December 2024 a decision was made by Presbytery that Currie and Balerno would move forward in a linkage. It is hoped that an Interim Minister will soon be appointed to work with the two parishes. This is seen as a stepping stone towards a formal Union.

We aim to further support the outreach to the Young through support and recruitment for The Boys' Brigade 65th Company.

To continue to grow our partnerships and chaplaincy at Heriot Watt University, Currie High School and the two primary schools; the Community Food Project; and the local Food Bank and Fresh Start.

Property

No major projects are visualised in 2025.

Structure, governance and management

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

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

Agnes Barr	Bill Brown	David Connell	Gordon Cranford
Neill Crawford	June Deuchars	Grant Gordon	Krys Hume
Louise Lamont	Gordon MacKinlay	John Macaulay	Viola MacPhail
Iain Matheson	Ian Moffat	Shona Moyes	Fiona Pigott
Sheena Ramsay	Mary Skinner	Janet Steven	Mary Thomson
Margaret Watson	Isobel Webber	Jim Webber	Christine Wilson

Dates for Trustees changes in 2024. As follows;

Allan Murray	resigned 1 July 2024
Neill Crawford	re-joined 26 November 2024
John Macaulay	re-joined 26 November 2024
June Deuchars	New Elder 26 November 2024
Isobel Webber	New Elder 26 November 2024
Christine Wilson	New Elder 26 November 2024

Principal Office-bearers

Interim Moderator Rev Anne T Logan
Joint Session Clerks: Louise Lamont and Isobel Webber
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, moderated by the Minister, normally meets five or six times a year and is responsible for the spiritual and temporal affairs within the church. Certain responsibilities are delegated to the following committees:

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Isobel Webber

Mrs I Webber

Session Clerk

Dated: 25 March 2025

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

I report on the financial statements of the Church for the year ended 31 December 2024, which are set out on pages 9 to 23.

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.

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: 31 March 2025

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	2	97,536	-	-	97,536	100,876
Charitable activities	3	34,637	7,919	-	42,556	38,652
Investments	4	38	-	88	126	86
Total income and endowments		132,211	7,919	88	140,218	139,614
Expenditure on:						
Charitable activities	5	128,869	8,541	-	137,410	152,224
Net incoming/(outgoing) resources before transfers		3,342	(622)	88	2,808	(12,610)
Gross transfers between funds		91	(91)	-	-	-
Net movement in funds		3,433	(713)	88	2,808	(12,610)
Fund balances at 1 January 2024		49,258	33,035	1,679	83,972	96,582
Fund balances at 31 December 2024		52,691	32,322	1,767	86,780	83,972

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	2	100,876	-	-	100,876
Charitable activities	3	31,022	7,630	-	38,652
Investments	4	27	-	59	86
Total income and endowments		131,925	7,630	59	139,614
Expenditure on:					
Charitable activities	5	139,812	12,412	-	152,224
Net incoming/(outgoing) resources before transfers		(7,887)	(4,782)	59	(12,610)
Gross transfers between funds		279	(279)	-	-
Net movement in funds		(7,608)	(5,061)	59	(12,610)
Fund balances at 1 January 2023		56,866	38,096	1,620	96,582
Fund balances at 31 December 2023		49,258	33,035	1,679	83,972

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets						
Tangible assets	10	1,000	-	-	1,000	1,000
Current assets						
Debtors	11	1,389	-	-	1,389	1,505
Cash at bank and in hand		56,457	32,322	1,767	90,546	85,305
		<u>57,846</u>	<u>32,322</u>	<u>1,767</u>	<u>91,935</u>	<u>86,810</u>
Creditors: amounts falling due within one year	12	(6,155)	-	-	(6,155)	(3,838)
Net current assets		<u>51,691</u>	<u>32,322</u>	<u>1,767</u>	<u>85,780</u>	<u>82,972</u>
Total assets less current liabilities		<u>52,691</u>	<u>32,322</u>	<u>1,767</u>	<u>86,780</u>	<u>83,972</u>
Net assets		<u>52,691</u>	<u>32,322</u>	<u>1,767</u>	<u>86,780</u>	<u>83,972</u>
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	16	23,653	-	-	23,653	21,685
Unrestricted funds	15	29,038	-	-	29,038	27,573
Restricted funds	14	-	32,322	-	32,322	33,035
Endowment funds	13	-	-	1,767	1,767	1,679
		<u>52,691</u>	<u>32,322</u>	<u>1,767</u>	<u>86,780</u>	<u>83,972</u>

The financial statements were approved by the Trustees on 25 March 2025

Eddie Pigott
Mr E Pigott
Treasurer

Isobel Webber
Mrs I Webber
Session Clerk

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

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		5,115		(9,035)
Investing activities					
Investment income received		126		86	
Net cash generated from investing activities					
			126		86
Net cash used in financing activities					
			-		-
Net increase/(decrease) in cash and cash equivalents					
			5,241		(8,949)
Cash and cash equivalents at beginning of year			85,305		94,254
Cash and cash equivalents at end of year			<u>90,546</u>		<u>85,305</u>

EDINBURGH CURRIE KIRK (CHURCH OF SCOTLAND) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 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)". 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.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

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.

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	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	96,536	100,876
Legacies receivable	1,000	-
	<u>97,536</u>	<u>100,876</u>
Donations and gifts		
Offerings - General Fund	79,693	83,410
Tax Recovered on Gift Aid - General Fund	16,843	17,466
	<u>96,536</u>	<u>100,876</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

3 Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Weddings & Funerals	5,161	-	5,161	3,820	-	3,820
Regular Fundraising Events	5,309	-	5,309	2,882	-	2,882
Use of Premises - Community	22,523	-	22,523	21,960	-	21,960
Guild Fundraising Events	-	4,671	4,671	-	4,806	4,806
Guild Project Events	-	1,585	1,585	-	1,234	1,234
Flower Fund	-	1,663	1,663	-	1,590	1,590
Other income	1,644	-	1,644	2,360	-	2,360
	<u>34,637</u>	<u>7,919</u>	<u>42,556</u>	<u>31,022</u>	<u>7,630</u>	<u>38,652</u>

4 Investments

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Interest receivable	38	88	126	27	59	86
	<u>38</u>	<u>88</u>	<u>126</u>	<u>27</u>	<u>59</u>	<u>86</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Giving to Grow Allocation	56,602	-	56,602	65,923
Presbytery Dues	1,305	-	1,305	1,406
Minister's Expenses	-	-	-	767
Ministerial Assistance	12,022	-	12,022	16,166
Pulpit Supply	1,463	-	1,463	1,025
Other Salary Costs	16,032	-	16,032	12,796
Fabric Repair & Maintenance	6,185	-	6,185	14,651
Council Tax	3,274	-	3,274	3,627
Other Building Costs	16,467	-	16,467	12,196
Church Office Expenses	8,109	-	8,109	8,008
Organ & Music	1,776	-	1,776	1,743
Other Expenses	5,634	8,541	14,175	13,916
	<u>128,869</u>	<u>8,541</u>	<u>137,410</u>	<u>152,224</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 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Giving to Grow Allocation	65,923	-	65,923
Presbytery Dues	1,406	-	1,406
Minister's Expenses	767	-	767
Ministerial Assistance	15,916	250	16,166
Pulpit Supply	1,025	-	1,025
Other Salary Costs	12,796	-	12,796
Fabric Repair & Maintenance	9,651	5,000	14,651
Council Tax	3,627	-	3,627
Other Building Costs	12,196	-	12,196
Church Office Expenses	8,008	-	8,008
Organ & Music	1,743	-	1,743
Other Expenses	6,754	7,162	13,916
	<u>139,812</u>	<u>12,412</u>	<u>152,224</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Trustees

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

Rev. V Easter Smart received £nil (2023 - £767) towards travel and other expenses.

During the year, a total of £13,605 (2023 - £14,984) 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:

	2024	2023
	Number	Number
Ministerial support	2	3
Music staff	2	1
Premises maintenance	2	2
	<u>6</u>	<u>6</u>
	<u><u>6</u></u>	<u><u>6</u></u>

Employment costs

	2024	2023
	£	£
Wages and salaries	27,921	28,584
Social security costs	-	-
Other pension costs	133	128
	<u>28,054</u>	<u>28,712</u>
	<u><u>28,054</u></u>	<u><u>28,712</u></u>

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

8 Minister's 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 £31,642 (2023 - £30,135) and the maximum stipend (in 5 years) was £38,884 (2023 - £37,032).

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

10	Tangible fixed assets	Gibson Craig Memorial Hall £			
	Cost				
	At 1 January 2024 and 31 December 2024		1,000 <u> </u>		
11	Debtors	2024	2023		
	Amounts falling due within one year:	£	£		
	Other debtors	1,389 <u> </u>	1,505 <u> </u>		
12	Creditors	2024	2023		
		£	£		
	Accruals	6,155 <u> </u>	3,838 <u> </u>		
13	Endowment funds				
		Movement in funds	Movement in funds		
	Balance at 1 January 2023	Incoming resources	Balance at 1 January 2024	Incoming resources	Balance at 31 December 2024
	£	£	£	£	£
	 Permanent endowments				
	Dr Moir's Legacy	1,186	45	1,231	66
	Mr J Brown's Trust Capital	434	14	448	22
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		1,620	59	1,679	88
		<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.

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Restricted funds

	Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Young Church Fund	71	-	-	-	71
Youth Fund	664	-	-	-	664
Guild Fund	1,976	4,671	(4,520)	-	2,127
Guild Project Fund	575	1,586	(2,095)	-	66
Organ Fund	12,925	-	-	-	12,925
Flower Fund	2,371	1,662	(1,403)	-	2,630
Transport Fund	14,453	-	(523)	(91)	13,839
	<u>33,035</u>	<u>7,919</u>	<u>(8,541)</u>	<u>(91)</u>	<u>32,322</u>

	Movement in funds				Balance at 1 January 2024
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Young Church Fund	71	-	-	-	71
Youth Fund	664	-	-	-	664
Guild Fund	1,478	4,806	(4,308)	-	1,976
Guild Project Fund	829	1,234	(1,488)	-	575
Organ Fund	12,925	-	-	-	12,925
Flower Fund	2,147	1,590	(1,366)	-	2,371
Transport Fund	14,982	-	(250)	(279)	14,453
Gibson Craig Hall Chair Fund	5,000	-	(5,000)	-	-
	<u>38,096</u>	<u>7,630</u>	<u>(12,412)</u>	<u>(279)</u>	<u>33,035</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Restricted funds

(Continued)

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

Youth Fund – funding specifically for 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 - funds to provide flowers in the church each Sunday as required.

Transport Fund - funds to provide transport for members and church affiliated groups, including to and from church.

15 Unrestricted funds

	Movement in funds				
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	27,573	131,210	(124,837)	(4,909)	29,037
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Fund	33,340	131,925	(132,971)	(4,721)	27,573
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

16 Designated funds

	Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Fabric Fund	7,632	-	(4,032)	5,000	8,600
Special Fund	11,144	1,000	-	-	12,144
GCH Boiler Fund	2,909	-	-	-	2,909
	<u>21,685</u>	<u>1,000</u>	<u>(4,032)</u>	<u>5,000</u>	<u>23,653</u>

	Movement in funds				Balance at 31 December 2023
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Fabric Fund	4,473	-	(6,841)	10,000	7,632
Special Fund	16,144	-	-	(5,000)	11,144
GCH Boiler Fund	2,909	-	-	-	2,909
	<u>23,526</u>	<u>-</u>	<u>(6,841)</u>	<u>5,000</u>	<u>21,685</u>

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

Special Fund – Legacy monies to be used at the discretion of the Kirk Session.

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

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Analysis of net assets between funds

	General 2024	Designated 2024	Restricted 2024	Endowment 2024	Total 2024
	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	28,038	23,653	32,322	1,767	85,780
	<u>29,038</u>	<u>23,653</u>	<u>32,322</u>	<u>1,767</u>	<u>86,780</u>

	General 2023	Designated 2023	Restricted 2023	Endowment 2023	Total 2023
	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	26,573	21,685	33,035	1,679	82,972
	<u>27,573</u>	<u>21,685</u>	<u>33,035</u>	<u>1,679</u>	<u>83,972</u>

18 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. The age profile profile of the congregation continues to rise and there is concern that the necessary volunteers are becoming fewer.

19 Collections for third parties

	2024	2023
	£	£
Earl Haig Fund/Poppy Scotland	140	-
Christian Aid (Collections)	544	1,301
Bethany Christian Trust	299	302
Bathgate Brass Band	-	399
NHS Charity for FACE	299	-
	<u>1,282</u>	<u>2,002</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20	Cash generated from operations	2024	2023
		£	£
	Surplus/(deficit) for the year	2,808	(12,610)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(126)	(86)
	Movements in working capital:		
	Decrease in debtors	117	3,845
	Increase/(decrease) in creditors	2,316	(184)
	Cash generated from/(absorbed by) operations	<u>5,115</u>	<u>(9,035)</u>

Appendix

Funds held outwith Currie Kirk

	2024	2023
	£	£
<u>Currie Benevolent Fund</u>		
(Transactions at discretion of Minister)		
Income		
Donations	-	100
Interest	-	-
Expenditure	-	(262)
Excess Income/(Expenditure)	-	-
Balance at 1 January	<u>1,109</u>	<u>1,271</u>
Balance at 31 December	<u><u>1,109</u></u>	<u><u>1,109</u></u>
<u>Pastoral Visitors Fund</u>		
(CAF Donations. Transactions at the discretion of the Kirk Session.)		
Income		-
Interest		-
Expenditure	-	(200)
Excess Income/(Expenditure)	-	-
Balance at 1 January	<u>5,557</u>	<u>5,757</u>
Balance at 31 December	<u><u>5,557</u></u>	<u><u>5,557</u></u>

Appendix

**Funds held by the Church of Scotland general trustees
for the benefit of the Congregation**

010003 Currie

Consolidated Fabric Fund

	2024 £
CAPITAL ACCOUNT	
Credit balances held at 31 December at cost	- _____
Market value of balances at 31 December	- _____
 REVENUE ACCOUNT	
Credit balance at 31 December	- _____
 TEMPORARY ACCOUNT	
Debit balance at 31 December	(2,022.00) _____

Individual Fund

Purpose:

	2024 £
EXPENDABLE	
Credit balances held at 31 December at cost	- _____
Market value of balances at 31 December	- _____
 PERMANENT ENDOWMENT	
Credit balances held at 31 December at cost	- _____
Market value of balances at 31 December	- _____

General Fund (Unrestricted Fund)

INCOME

	BUDGET – 2025		ACTUAL - 2024	
	£	£	£	£
1. Voluntary Income				
FWO Scheme (non Gift Aid)	750		705	
Gift Aid Donations	59,198		62,617	
Other Offerings (non Gift Aid)	12,285		11,887	
Ordinary Offerings (Open Plate)	4,000		4,484	
		76,233		79,693
Tax Recovered on Gift Aid				
Tax recovered on Gift Aid Donations & GASD Scheme		16,339		16,843
Contributions from Congregational Organisations				
Use of Premises – Church Organisations		-		-
		92,572		96,536
2. Activities for Generating Income				
Use of Premises				
Use of premises – Community		20,000		22,523
3. Investment Income				
Bank & Deposit Interest		-		38
4. Income Resources from Charitable Activities				
Weddings and Funerals		3,500		5,160
Fundraising Activities		-		5,309
Miscellaneous Income		5,000		1,644
Total Ordinary General Income		121,072		131,210
EXPENDITURE				
Total Resources Expended (total from page 27)		(134,710)		(124,837)
Other losses recognised		-		-
		(134,710)		(124,837)
(Deficit)/Surplus		(13,638)		6,373
Funds Transfer		-		(4909)
General Fund Balance brought forward		29,037		27,573
General Fund Balance at 31 December		15,399		29,037

General Fund (Unrestricted Fund)

	BUDGET – 2025		ACTUAL – 2024	
	£	£	£	£
5. Analysis of Resources Expended				
Giving to Grow Allocation	65,613		56,602	
Presbytery Dues	<u>1,437</u>		<u>1,305</u>	
		67,050		57,907
Minister's Travel Expenses	960		-	
Ministerial Support	8,056		12,022	
Pulpit Supply	700		1,463	
Other Salaries	<u>17,619</u>		<u>16,032</u>	
		27,335		29,517
Fabric Repairs and Maintenance				
Fabric Maintenance	6,125		2,153	
Building running costs	12,900		16,467	
Insurance	5,000		-	
Manse Council Tax	-		3,274	
Other expenses	<u>-</u>		<u>-</u>	
		24,025		21,894
Office Expenditure	8,150		8,109	
Committee Budgets	1,950		-	
Music Licensing	1,850		1,776	
Professional fees and Other	<u>4,350</u>		<u>5,634</u>	
		<u>16,300</u>		<u>15,519</u>
Total Resources Expended		<u>134,710</u>		<u>124,837</u>