

Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

**CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



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CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees' present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2021.

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 services, held at 10.00am each Sunday, seek 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 to YouTube. We also provide worship opportunities for the frail and isolated in our community. For those congregants without internet, the services were printed and delivered every week without fail to over 50 households. Since the church opened we also deliver CD recordings to 15 people.

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 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 parties and anniversary events. The halls re-opened after a long closure in September 2021.

The Minister is chaplain to the two local primary schools and Woodlands Special School and also joint chaplain at Currie Community High School, providing a weekly 'listening ear' for pupils. During Covid the "listening ear" was provided by phone. We share a Family Worker with Juniper Green Church and she assists in the delivery of religious education and assists with Scripture Union at the local schools.

The **Currie Kirk Minibus** (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 minibus had a team of volunteer drivers and each Sunday morning those requiring its services 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. Until then we will use car sharing to enable church attendance.

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, Community Food Project at Juniper Green and Holy Trinity Centre Foodbank in Wester Hailes. We also provided financial support to purchase food hampers for refugees now living locally.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance

Worship

Worship is at the heart of our life together and normally 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 very different for us all due to Covid 19 and lockdown. For many it has meant 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 than would normally attend a church service in person on a Sunday. The Kirk opened for "in person" Sunday Worship in August but we have continued to provide an online worship.

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.

Our **Lenten Studies** was held on Zoom. An in-depth study of the holy spirit based on a study guide by Liz Babbs.

Food Bank

Also during Lent and at other times we contributed to our local Food Bank in Wester Hailes and Juniper Green. At Easter we collected and delivered Easter eggs to Holy Trinity Church to be distributed to children who would otherwise not receive one and at Christmas Advent Calendars and selection boxes. Food packages have also been delivered throughout the year to the Food Banks. Our thanks are due to the Guild, members of the Congregation 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 75 members of the congregation. The Guild was proactive in providing pastoral care to its members.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2021***

National Giving Day: Our Kirk Session passed this opportunity onto the Mission, Outreach and Fellowship committee within Currie Kirk. As a group we wanted to welcome people back into our halls, enjoy some fellowship and raise some money for the Kirk.

We came up with the slogan – Buy a Brick for £10 to help rebuild Currie Kirk in the Community, offering the chance to buy a brick in the person's name as a donation or in memory of someone. We approached one of the Fabric team who made a giant 6ft wide Currie Kirk out of ceiling tiles and we fixed this to the railings outside the Gibson Craig Hall to catch people as they passed by. We stuck Fablon 'bricks' to the building and this captured the imagination of many passers-by. Going forward we intend to create a permanent panel to celebrate the end of Covid, the opening of our buildings and a welcome back to everyone.

As a committee we wanted to encourage families along to our National Giving Day celebrations so we hired Tricky Ricky, a wonderful magician who entertained all ages, and following strict Covid guidelines we allowed as many in as possible into our hall. We didn't charge on entry but we did place large Donation buckets and our ColecTin in very obvious places around the hall. The sound of laughter was great and it was lovely to see so many families coming together. We took the opportunity to hand out Shoebox Appeal letters and information on our Kirk Open Day as people were leaving. We also had some craft stalls out the front of the building and the usual raffle and silent auction which people generously donated to.

Saturday afternoon was organised for the adults as a Welcome Back event. The Currie Community choir entertained everyone with a variety of songs and an Elder's husband volunteered to be the MC and tell a few stories in a Chic Murray style. We served tea and cakes, a little stressful time in making shop bought baking looking good as we would normally have been very lucky with donations of home baking. There was again a lot of chat, laughter and great fellowship, very much missing in the past 18 months.

Sunday was our Harvest Thanksgiving service when all the donations gathered were passed on to the Currie Community Foodbank. The Kirk was open in the afternoon and a few people took the opportunity to look round our very historic building.

Our total gathered has amounted to approx £14,500 including Gift Aid, a fantastic amount. The opportunity to make a Cashless donation through Our Sum Up option raised £450. We will continue to use this method whenever possible (although Currie Kirk is so old it does not have any WiFi connectivity and we don't have 5G availability on our phones yet).

Blythswood Shoebox Appeal Currie Kirk organised the Shoebox appeal this year and handed over 68 completed shoeboxes/bags.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Refugees Currie Kirk donated £160 to the refugee hamper appeal and we collected and delivered two hampers to families in Currie and Wester Hailes.

Care Van and Welcome Centre Currie Kirk continue to support both these initiatives. Our team go out on the Care Van on the third Tuesday each month, Jan – Nov. Due to the limited space in the van our teams are limited to two people, we should be able to encourage other volunteers back in 2022.

We cook for the Welcome Centre twice each winter – on 4th Jan we served mince and potatoes followed by Dumplings and custard. We will be cooking again early March when our local butcher, Mark McGill, will donate the steak pies.

Collection for Others St Luke's Leprosarium - £1976 collection (including Gift Aid)

Our ecumenical **Snack Lunches** had to stop because of Covid 19

After worship with The Boys' Brigade providing the colour party wreaths were laid for **Armistice Day** at the War Memorial outside Currie Kirk by a member of our congregation, Allan Murray; local councillor and MSP, Susan Webber; by a representative of the local Masonic Lodge and Juniper Green Church.

Family Worker

It's funny to reflect back on a year when it felt like nothing could happen and instead be reminded of a long list of things that did happen! Since the pandemic began there has been many mixed emotions—grieving over the opportunities we have lost, but also great rejoicing over new, different opportunities and a chance to be creative and try new ways of reaching out to people.

Summer Holiday Club. Over the summer we ran an outdoor holiday club for the first time. We gathered in the grounds of Heriot Watt University and for five mornings with 24 children explored some of the miracles and teachings of Jesus. Each morning was filled with stories, games, songs and using nature to help explore the Bible stories deeper. They went home with a craft or challenge they could do in the afternoon if they chose to. We really enjoyed being outside.

Monday Madness, almost two years since the last time we ran it! On 25 October we gathered at the hall in Juniper Green ready to welcome children and tell the story of Joshua and the battle of Jericho. Due to Covid restrictions and a smaller team we decided to split into two sessions—the morning for children in P1-3, the afternoon for P4-7. In the end we had 12 children in the morning and 11 in the afternoon. We played games, acted out the story, learned a memory verse, made crafts, had snacks and sang a song. It was great to watch the surprise on the younger children's faces when the walls of Jericho fell down. In the afternoon we enjoyed seeing the children enthusiastically joining in the song actions and hearing them recite Joshua 1:9. We all had a wonderful day, and everyone went home with the song stuck in their head!

The Family Light Party we ran on Saturday 6 November in the Gibson Craig. We welcomed 14 families, a total of almost 60 people. We raided our Christmas lights and bedecked the hall in several sets of fairy lights, lanterns and light up balloons to create a colourful and welcoming environment. There were games, crafts, testimony and food. We saw God's great provision and His all surpassing knowledge before, during and after the event, especially highlighted when we counted out the skewers for toasting marshmallows and discovered we had exactly the right number we needed! God is good.

Christmas 2021 – Once again, Covid impacted on what was possible, but it didn't stop us from reaching out with God's message of hope to the community. We put together 200 Messy Christmas bags which almost all went, we ran a drop in event with Christmas crafts and refreshments which was very enjoyable and well attended. Our Christingle service went online and the Nativity service in the Kirk saw the BBs alongside other children joining in a retelling of the Christmas story from the Wise Men's point of view. We also repeated and outdid our efforts from last year with the mini stockings. Over 1000 were made (I now have a stack ready for next year already!) and were filled with a tasty treat and attached to a Christmas card from Currie Kirk. These were given out in all the Messy Christmas bags, to each pupil in Currie and Nether Currie Primaries and to those local businesses who took part in our 2nd Nativity Trail. We were also able to give a small gift bag to each staff member in the previously mentioned schools, a wee token to let them know how valued they are and to bless them.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Schools and prayer

While it still hasn't been possible for us to return to the Primary schools, we have been fortunate to be able to go into the High School to support the SU group there. This group meets weekly on a Monday lunchtime and has an average of 12 pupils joining. We play games, do quizzes and chat, but most importantly we discuss the Bible, Christianity and dive deep into some of the questions we all struggle with such as why is there suffering, can a person be good without God, what can/should we do about climate change. It's a privilege to be able to go there and to support the two senior pupils who are currently leading the group most weeks.

We have also continued monthly prayer meetings this year which provide a wonderful opportunity for people to gather together and pray for the children, young people, families, and schools in the local area. It's always a time of great encouragement to us personally and encouraging to join ecumenically to pray for our valley.

None of these things would have been possible without the support, encouragement, and an incredible amount of hard work and dedication from wonderful teams of people. They give up their time and energy before, during and after these events and to each one we are truly grateful, thank you. Our ideas and plans for 2022 are already taking shape and we're looking forward to all that God will do through us.

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. Online worship is uploaded to Facebook, You Tube and Currie Kirk Website each week. The Kirk magazine was suspended from publication, due to COVID limitations, and was reactivated in December and delivered to over 500 homes in the parish. We delivered our Christmas card at the start of Advent to every home in the parish, followed by a card at Easter.

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 recommitted ourselves to the Fairtrade Foundation. Unfortunately our annual soup lunch for Fairtrade had to be cancelled.

Property

Majority of 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, 2021 was 409. During the year eleven members passed away and four were removed by transfer. Various groups within, or associated with, the church continued to attract good support, although numbers were down due to Covid 19 restrictions.

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

FOR THE YEAR ENDED 31 DECEMBER 2021

The Guild

At the start of 2021 the Guild continued to meet via zoom every fortnight with a wide range of speakers. Due to the severity of the second lockdown, it was also decided to hold a Coffee and Chat Meeting on alternate Tuesdays. Being aware that not all the members are online, the committee delivered copies of the emails to all of those in this situation and ensured that they were kept up to date. We continued to help the local Foodbank in Wester Hailes with 160 Easter eggs and 131 Advent Calendars and 47 selection boxes at Christmas as well as donations of food and money to help with packed lunches and Christmas dinners. Knitters were called upon not only for hats and jumpers, but also little socks for the Primary Schools. With the easing of restrictions we were able to meet in person from the beginning of September and meetings have been very well attended. We held our first coffee morning in October to raise funds for our chosen charity "Home for Good" and raised £514.

Organisation- 65th Edinburgh Company Boys' Brigade

It has been a difficult 2 years for The Boys' Brigade in general and of course individual companies. Edinburgh Leith and District Battalion has been affected greatly with no competitions or activities of any kind. Some of the weaker companies within the Battalion have not survived the pandemic and it will be sometime before any sort of recovery can be made.

The 65th has managed to meet due to the resourcefulness of the staff. Obviously during the periods of complete lockdown nothing could be done on a face-to-face basis but quizzes took place on Zoom and various activities put out to the boys to try and keep their interest.

As things opened up all sections met in local parks (weather dependant) and then the Currie Community Centre was utilised as the lockdown eased further. This of course put a financial burden on Company's finances and we are grateful to a number of groups within Currie Kirk for their financial support at this difficult time. Thankfully we are now back in the Gibson Craig Halls. Numbers are low by Currie standards but hopefully this will improve going forwards.

The Anchor and Junior Sections are meeting as one on Thursdays with 12 boys. The programme is slightly restricted due to the age range (P2 - P6) but the boys are keen and enjoying the return to the halls. They made a return to the Christmas panto which was enjoyed by the boys.

The Company Section with 12 boys meet on Sunday evenings 6.30pm – 8.00pm and we have also started a club/games night on Fridays from 7.00pm – 8.30pm. Although meetings have been restricted we still have a number of boys in the final stages of gaining their Queen's Badge, the highest award within the Brigade.

The Boys took part in a Photography class with the support of a professional photographer. Classes were held in the Community Centre combined with a walk along the Water of Leith. Cameras on mobile phones were used and the boys produced some stunning work which we will hopefully put on show at our Annual Display in 2022. Thanks are due to the boys and their parents for all the support we have had over the last two years. A big thank you also to the staff of all sections who have given freely of their time.

Fellowship Groups

- | | |
|-----------------|------------|
| • Guild | 52 members |
| • Banner Group | 7 members |
| • Walking Group | 20 members |

Volunteer Groups

- | | |
|------------------------|-----------------|
| • Kirk News (Magazine) | 45 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.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Financial review

The Accounts show that over all the net funds have increased through 2021 by £1,990; the comparative figure in 2020 was a shortfall of £4,696.

The major factors in retaining a surplus through 2021, apart from the control of expenditure, were 1) the receipt of donations through the National Giving Day Events (approx. £14,500 including Gift Aid) and 2) the receipt of £2,079 in Grants from the Government Job Retention Scheme.

At the end of the year the funds totalled £90,115, of which the General Fund amounted to £36,243.

Income

The overall income was £7,332 (4.8%) lower than in 2020. The continued reduction has been lessened from 2020 (14.4%), despite the ongoing effects of the pandemic, by the monies donated during the National Giving Day Events.

Donations received show a reduction of 10% from 2020, but excluding an £8,000 legacy received in 2020, the comparable reduction is 3%.

Gift Aid Tax Refunds show an increase of £182 from 2020, with this being due to the extra claim from the National Giving Day Donations (approx. £1,500).

Income from other charitable activities show a significant increase of £3,875 (23.8%) entirely due to the National Giving Day donations (£12,930). Hall Let Income shows a further reduction of £4,524 (74.7%) due to limited use toward the end of 2021, restricted by the pandemic.

Expenditure

The overall expenditure was £14,018 (9%) lower than in 2020. The majority of the reduction came from 1) the Ministries & Mission allocation (£12,517) and 2) the Presbytery Dues (£1,002). Further savings were made in Salaries (£3,295), while there were increases in Building costs (£2,344) and Office expenditure (£1,250).

Reserves Policy

It is the Trustees Policy to achieve reserves of approximately four months expenditure. At the year end the church had £36,243 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler), against a budgeted requirement of £51,291.

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 last Quinquennial requirements. 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.

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Future Plans and Goals

On National Giving Day we raised £14,500 for our mission and we aim to use the money to grow Christ's Kingdom.

- Some of the Pastoral Care team are undergoing training with the Guild of St Raphael to develop Currie Kirk as a Healing Hub Ministry (details to follow)
- We aim to further support the outreach to the young through support and recruitment for The Boys' Brigade 65th Company
- To support the work of Heather, our Youth and Family Outreach worker, the joint Holiday Club and Monday Madness events which she runs together with Currie and Juniper Green Parish Church.
 - We support Heather's ministry with volunteers, funds and monthly prayer
- To continue to grow our partnerships and chaplaincy at Heriot Watt University, Currie High School and the two primary schools as well as Dementia Friendly Pentlands and the Currie Community Council's Monday Group; the Community Food Project; as well as the local Food Bank and Fresh Start
 - A) to support with volunteers and if needed,
 - B) to support by welcoming tours, concerts and services for school pupils and appropriate Founders' Day and the Kirkin o' the Council.
 - C) to invite people to use the Kirk again for concerts or MacMillian fund-raising events and funeral teas after COVID
- To re-promote the Gibson Craig Halls as a venue for groups and one-off bookings now that we are open again after Omicron (we lost some lets but many are returning and new ones too) as a source of income and fellowship
- In 2022 we are launching a new all-age monthly worship. It will be informal, friendly and in the Gibson Craig Halls from 4-5pm on the last Sunday of the month.
- To develop, update and improve our website and Facebook in order to improve our communication
 - A) to showcase the Kirk as a wonderful wedding venue
 - B) to capitalise on our Kirk's history - a pilgrimage site at the foot of the Pentlands. (There has been a Kirk for over a thousand years and many of the walks into the local area from the Kirk itself were paths travelled by St Mungo, Knights Templars, and the Covenanters
 - C) to develop connections into the local Facebook pages of the New Cala Homes in the surrounding area
- To improve internet connection in the Kirk and possibly upgrade the internet in the Gibson Craig Halls
- To partner with the Community Church and Community Choir to promote praise singing
- In August members from Juniper Green Church will join Currie Kirk members for a four-day trip to Iona.

Property

No major projects are visualised in 2022.

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.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

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

Agnes Barr	Gordon Clephane	David Connell	Gordon Cranford	Catherine Crawford
Grant Gordon	Krys Hume	Hamish Leal	Gordon MacKinlay	Tom Hynd
Louise Lamont	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 Elisabeth Grey transferred to be an emeritus elder at the Session meeting on 28/09/2021

Principal Office-bearers

Minister: Rev Dr Easter Smart

Session Clerk: Hamish Leal (Resigned 12/07/2021)

Mrs Isobel Webber and Mrs Louise Lamont (jointly appointed on 23/02/2022)

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; 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 2021**

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: 24 March 2022

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 2021, which are set out on pages 12 to 24.

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: 25 March 2022

CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	2	124,192	-	-	124,192	135,387
Charitable activities	3	15,966	2,130	-	18,096	12,793
Investments	4	1	-	2	3	15
Other income	5	2,079	-	-	2,079	3,507
Total income and endowments		<u>142,238</u>	<u>2,130</u>	<u>2</u>	<u>144,370</u>	<u>151,702</u>
<u>Expenditure on:</u>						
Charitable activities	6	140,718	1,662	-	142,380	156,398
Net movement in funds		1,520	468	2	1,990	(4,696)
Fund balances at 1 January 2021		<u>69,868</u>	<u>16,648</u>	<u>1,609</u>	<u>88,125</u>	<u>92,821</u>
Fund balances at 31 December 2021		<u><u>71,388</u></u>	<u><u>17,116</u></u>	<u><u>1,611</u></u>	<u><u>90,115</u></u>	<u><u>88,125</u></u>

CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	2	135,237	150	-	135,387
Charitable activities	3	9,928	2,865	-	12,793
Investments	4	5	-	10	15
Other income	5	3,507	-	-	3,507
Total income and endowments		148,677	3,015	10	151,702
<u>Expenditure on:</u>					
Charitable activities	6	153,337	3,061	-	156,398
Net movement in funds		(4,660)	(46)	10	(4,696)
Fund balances at 1 January 2020		74,528	16,694	1,599	92,821
Fund balances at 31 December 2020		69,868	16,648	1,609	88,125

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 2021

	Notes	Unrestricted Funds £	Restricted Funds	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets						
Tangible assets	10	1,000	-	-	1,000	1,000
Current assets						
Debtors	11	1,748	-	-	1,748	1,969
Cash at bank and in hand		71,111	17,116	1,611	89,838	105,121
		<u>72,859</u>	<u>17,116</u>	<u>1,611</u>	<u>91,586</u>	<u>107,090</u>
Creditors: amounts falling due within one year	12	(2,471)	-	-	(2,471)	(19,965)
Net current assets		<u>70,388</u>	<u>17,116</u>	<u>1,611</u>	<u>89,115</u>	<u>87,125</u>
Total assets less current liabilities		<u>71,388</u>	<u>17,116</u>	<u>1,611</u>	<u>90,115</u>	<u>88,125</u>
Net assets		<u><u>71,388</u></u>	<u><u>17,116</u></u>	<u><u>1,611</u></u>	<u><u>90,115</u></u>	<u><u>88,125</u></u>
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	16	35,145	-	-	35,145	39,016
Unrestricted funds	15	36,243	-	-	36,243	30,852
Restricted funds	14	-	17,116	-	17,116	16,648
Endowment funds	13	-	-	1,611	1,611	1,609
		<u>71,388</u>	<u>17,116</u>	<u>1,611</u>	<u>90,115</u>	<u>88,125</u>

The financial statements were approved by the Trustees on 24 March 2022

Eddie Pigott

Mr E Pigott
Treasurer

Isobel Webber

Mrs I Webber
Session Clerk

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

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(15,286)		12,202
Investing activities					
Investment income received		3		15	
Net cash generated from investing activities					
			3		15
Net cash used in financing activities					
			-		-
Net (decrease)/increase in cash and cash equivalents					
			(15,283)		12,217
Cash and cash equivalents at beginning of year			105,121		92,904
Cash and cash equivalents at end of year			89,838		105,121

CURRIE KIRK

(CHURCH OF SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts				
Offerings - General Fund	101,626	103,203	-	103,203
Tax Recovered on Gift Aid - General Fund	22,566	22,384	-	22,384
Legacies - Special Fund	-	8,000	-	8,000
Other - General Fund	-	1,350	-	1,350
Other - Organ Fund	-	-	150	150
Other - Fabric Fund	-	300	-	300
	<u>124,192</u>	<u>135,237</u>	<u>150</u>	<u>135,387</u>

CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Weddings & Funerals	850	-	850	700	-	700
Regular Fundraising Events	12,930	-	12,930	755	-	755
Use of Premises - Community	1,530	-	1,530	6,054	-	6,054
Guild Fundraising Events	-	1,276	1,276	-	1,390	1,390
Guild Project Events	-	634	634	-	768	768
Flower Fund	-	220	220	-	707	707
Other income	656	-	656	2,419	-	2,419
	<u>15,966</u>	<u>2,130</u>	<u>18,096</u>	<u>9,928</u>	<u>2,865</u>	<u>12,793</u>

4 Investments

	Unrestricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds general	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Interest receivable	<u>1</u>	<u>2</u>	<u>3</u>	<u>5</u>	<u>10</u>	<u>15</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Government Job Retention Scheme Grants	<u>2,079</u>	<u>3,507</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Ministries & Mission Allocation	76,774	-	76,774	89,291
Presbytery Dues	1,768	-	1,768	2,770
Minister's Expenses	1,200	-	1,200	1,119
Ministerial Assistance	17,700	-	17,700	17,166
Other Salary Costs	5,048	-	5,048	8,877
Fabric Repair & Maintenance	7,089	-	7,089	4,890
Council Tax	3,384	-	3,384	3,335
Other Building Costs	10,784	-	10,784	10,688
Church Office Expenses	9,099	-	9,099	7,482
Organ & Music	1,400	-	1,400	1,766
Other Expenses	6,472	1,662	8,134	9,014
	<u>140,718</u>	<u>1,662</u>	<u>142,380</u>	<u>156,398</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 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Ministries & Mission Allocation	89,291	-	89,291
Presbytery Dues	2,770	-	2,770
Minister's Expenses	1,119	-	1,119
Ministerial Assistance	17,166	-	17,166
Pulpit Supply	-	-	-
Other Salary Costs	8,877	-	8,877
Fabric Repair & Maintenance	4,890	-	4,890
Council Tax	3,335	-	3,335
Other Building Costs	10,688	-	10,688
Church Office Expenses	7,482	-	7,482
Organ & Music	1,766	-	1,766
Other Expenses	5,953	3,061	9,014
	<u>153,337</u>	<u>3,061</u>	<u>156,398</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Trustees

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

Rev. V Easter Smart received £1,200 (2020 - £1,118) towards travel and other expenses.

During the year, a total of £20,626 (2020 - £21,985) was donated to the congregation by the trustees.

8 Staff costs and numbers

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Ministerial support	2	2
Music staff	2	2
Premises maintenance	2	2
	<u>6</u>	<u>6</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	22,615	25,915
Social security costs	-	-
Other pension costs	133	128
	<u>22,748</u>	<u>26,043</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.

9 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 (2020 - £28,137) and the maximum stipend (in 5 years) was £34,577 (2020 - £34,577).

CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

Gibson Craig Memorial Hall
£

Cost

At 1 January 2021 and 31 December 2021

1,000

11 Debtors

2021
£

2020
£

Amounts falling due within one year:

Gift Aid tax refund due

1,748

1,919

Christmas Fair donation

-

50

1,748

1,969

12 Creditors

2021
£

2020
£

Other creditors

-

17,858

Accruals

2,471

2,107

2,471

19,965

13 Endowment funds

	Movement in funds		Movement in funds		
	Balance at 1 January 2020	Incoming resources	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Permanent endowments					
Dr Moir's Legacy	1,173	6	1,179	1	1,180
Mr J Brown's Trust Capital	426	4	430	1	431
	<u>1,599</u>	<u>10</u>	<u>1,609</u>	<u>2</u>	<u>1,611</u>

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

CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	
Young Church Fund	71	-	-	71	-	-	71
Youth Fund	664	-	-	664	-	-	664
Guild Fund	777	1,390	(1,364)	803	1,276	(925)	1,154
Guild Project Fund	1,051	768	(1,370)	449	634	(560)	523
Organ Fund	12,927	150	-	13,077	-	-	13,077
Flower Fund	1,112	707	(327)	1,584	220	(177)	1,627
	<u>16,694</u>	<u>3,015</u>	<u>(3,061)</u>	<u>16,648</u>	<u>2,130</u>	<u>(1,662)</u>	<u>17,116</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.

15 Unrestricted - General fund

	Movement in funds				Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£	£
General Fund	41,587	140,377	(151,112)	-	30,852	142,238	(136,847)	36,243
	<u>41,587</u>	<u>140,377</u>	<u>(151,112)</u>	<u>-</u>	<u>30,852</u>	<u>142,238</u>	<u>(136,847)</u>	<u>36,243</u>

CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

16 Designated funds

	Movement in funds					Balance at 31 December 2021 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Resources expended £	
Fabric Fund	21,888	300	(2,225)	19,963	(3,871)	16,092
Special Fund	8,144	8,000	-	16,144	-	16,144
GCH Boiler Fund	2,909	-	-	2,909	-	2,909
	<u>32,941</u>	<u>8,300</u>	<u>(2,225)</u>	<u>39,016</u>	<u>(3,871)</u>	<u>35,145</u>

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

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.

17 Analysis of net assets between funds

	General 2021 £	Designated 2021 £	Restricted 2021 £	Endowment 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	35,243	35,145	17,116	1,611	89,115
	<u>36,243</u>	<u>35,145</u>	<u>17,116</u>	<u>1,611</u>	<u>90,115</u>

	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>

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.

CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

19 Collections for third parties	2021	2020
	£	£
Christian Aid (Collections)	1,508	405
Bethany Christian Trust	140	-
St Luke's Leprosarium	1,976	242
Toilet Twinning	-	595
	<u>3,624</u>	<u>1,242</u>
	<u><u>3,624</u></u>	<u><u>1,242</u></u>
20 Cash generated from operations	2021	2020
	£	£
Surplus/(deficit) for the year	1,990	(4,696)
Adjustments for:		
Investment income recognised in statement of financial activities	(3)	(15)
Movements in working capital:		
Decrease in debtors	222	2
(Decrease)/increase in creditors	(17,495)	16,911
	<u>(15,286)</u>	<u>12,202</u>
Cash (absorbed by)/generated from operations	<u><u>(15,286)</u></u>	<u><u>12,202</u></u>

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 DECEMBER 2021***

Appendix 1**Funds held on behalf of the Congregation by Church of Scotland General Trustees**

	2021 £	2020 £
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
	-	1
Expenditure		
Transfer to Outstanding Loan – Capital	-	-
Transfer to Outstanding Loan – Interest	-	-
Excess Income/(Expenditure)	-	1
Credit Balance at 1 January	-	362
Transferred to Currie Kirk No.2 account	-	(363)
	-	-
Credit Balance at 31 December	-	-
	-	-

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 DECEMBER 2021***

Appendix 2**Funds held outwith Currie Kirk**

	2021	2020
	£	£
<u>Currie Benevolent Fund</u>		
(Transactions at discretion of Minister)		
Income		
Donations	2,365	4,220
Interest	-	-
Expenditure	(3,350)	(3,950)
Excess Income/(Expenditure)	(985)	270
Balance at 1 January	2,996	2,726
Balance at 31 December	<u>2,011</u>	<u>2,996</u>
<u>Pastoral Visitors Fund</u>		
(Now CAF Donations and Nicol Bequest: Transactions at discretion of Kirk Session)		
Income	4,418	-
Interest	-	-
Expenditure	-	-
Excess Income/(Expenditure)	-	-
Balance at 1 January	214	214
Balance at 31 December	<u>4,632</u>	<u>214</u>
<u>Currie Kirk Mini Bus Fund (SC012965)</u>		
Donations	22	815
Income	184	4,709
Expenditure	-	(798)
Excess Income/(Expenditure)	206	4,726
Balance at 1 January	34,730	30,004
Balance at 31 December	<u>34,936</u>	<u>34,730</u>

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2021****General Fund (Unrestricted Fund)****INCOME**

	BUDGET – 2022		ACTUAL - 2021	
	£	£	£	£
1. Voluntary Income				
FWO Scheme (non Gift Aid)	425		427	
Gift Aid Donations	81,125		82,057	
Other Offerings (non Gift Aid)	15,500		16,652	
Ordinary Offerings (Open Plate)	<u>2,250</u>	99,300	<u>2,490</u>	101,626
Tax Recovered on Gift Aid				
Tax recovered on Gift Aid Donations & GASD Scheme		22,500		22,566
Contributions from Congregational Organisations				
Use of Premises – Church Organisations		<u>-</u>		<u>-</u>
		121,800		124,192
2. Activities for Generating Income				
Use of Premises				
Use of premises – Community		5,000		1,530
3. Investment Income				
Bank & Deposit Interest		-		1
4. Income Resources from Charitable Activities				
Weddings and Funerals		1,400		850
National Giving Day		-		12,930
JRS Grants		-		2,079
Miscellaneous Income		<u>2,600</u>		<u>656</u>
Total Ordinary General Income		130,800		142,238
EXPENDITURE				
Total Resources Expended (total from page 28)		(153,873)		(136,847)
Other losses recognised		<u>-</u>		<u>-</u>
		(153,873)		(136,847)
(Deficit)/Surplus		(23,073)		5,391
Funds Transfer		-		-
General Fund Balance brought forward		<u>36,193</u>		<u>30,852</u>
General Fund Balance at 31 December		<u>13,120</u>		<u>36,243</u>

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 DECEMBER 2021***

General Fund (Unrestricted Fund)

	BUDGET – 2022		ACTUAL – 2021	
	£	£	£	£
5. Analysis of Resources Expended				
Ministries and Mission Allocation	74,035		76,774	
Presbytery Dues	<u>2,557</u>		<u>1,768</u>	
		76,592		78,542
Minister's Travel Expenses	960		1,200	
Ministerial Support	18,487		17,700	
Pulpit Supply	490		-	
Other Salaries	<u>14,064</u>		<u>5,048</u>	
		34,001		23,948
Fabric Repairs and Maintenance				
Fabric Maintenance Church	9,685		3,218	
Building running costs	8,500		7,105	
Insurance	4,000		3,679	
Manse Council Tax	3,500		3,384	
Other expenses	<u>1,400</u>			
		27,085		17,386
Office Expenditure	7,000		9,099	
Committee Budgets	3,650		1,909	
Music Licensing	1,315		1,400	
Professional fees and Other	<u>4,230</u>		<u>4,563</u>	
		16,195		16,971
Total Resources Expended		<u>153,873</u>		<u>136,847</u>