

Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees' present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2025.

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.

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.

Worship

In worship, the aim is to share the good news of God's love, revealed through the ministry of Jesus Christ, vibrantly present in the Spirit. Services, held at 11.15am each Sunday with a Joint Service with Balerno once a month which takes place in either Balerno at 9.30am or Currie at 11.15am, seek to meet people where they are on their own faith journey. It also provides worship opportunities for the frail and isolated in the community. For those congregants the services are delivered every week on CD recordings to four people.

Outreach to the Community

Outreach to the local community is an important part of church life, enabling it 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 Bridge Club to History Society and Zumba and one-off functions like concerts, birthday parties and local organisations AGMs.

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.

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

Soulmates is a monthly reflective Prayer Group which continues to meet monthly in the Gibson Craig Halls to explore different ways of praying.

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 The Guild 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. 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 volunteers on a rota basis 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

A team of 12 Pastoral Carers continue to do invaluable work. This team is 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 **73** completed shoeboxes.

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, and local community groups. A wreath from Edinburgh Pentlands Parish Church was laid later.

Christmas 2025: Over 750 mini stockings were knitted and filled with a tasty treat and attached to a Christmas card from Currie Kirk. These were delivered to the local primary schools and nursery. This has become a tradition between the church and local schools.

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

Christmas Eve Service: A small change this year from the Christingle service held in the past to a shorter service on Christmas Eve for families which included the Nativity.

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

Coffee Stop! From May to September 2025, 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 2026. It gave profits from the café to British Red Cross Gaza Appeal and to the Kirk.

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Remembrance: More poppies were knitted and added to the display at the Gibson Craig Halls and the Garden of Remembrance at Currie Kirk.

Outreach to children: The Kirk has connected with children in 2025 by running Messy Church afternoons and this will continue through 2026.

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 Minister 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. All properties are in good condition as a result.

Membership

The membership roll at 31st December, 2025 is 415. During the year 3 transferred out; 77 transferred in from the Associate Roll which was incorporated into the Communicants Roll and there were 18 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 £725 and the Coffee Morning in October which raised £759 for Crossreach. In addition, The Guild has donated Advent Calendars and Easter Eggs to the Holy Trinity Foodbank. The annual outing in May was to Anstruther, stopping enroute at Caulders Garden Centre at Cupar where the ladies enjoyed coffee and scones and some retail therapy. Pettycur Bay was the stop where the members enjoyed a meal together overlooking the Firth of Forth. 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 caterers Mackenzie's provided a delicious meal and entertainment was supplied by the Currie Kirk Singers. It was a delightful way to end the year.

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

The 65th is part of the Edinburgh, Leith and District Battalion.

Currently the Company runs three Sections. Anchor Boys P2 and 3, Junior Section Boys P4 - 6 and Company Section Boys P7 - S6/18 years.

Due to low numbers the Anchor and Junior Sections combined to meet on Thursday evenings from 6.00-7.30pm. There are seven Boys led by two officers. Two Anchors aged 6 and 7 years and five Juniors - two aged 10 years; two aged 9 years; and one aged 8 years.

The Company Section meets on Sundays from 6.30-8.30pm. It also runs a games night on Friday evenings from 7.00-8.30pm.

The Company currently has three Boys supported by three officers. One 15 years, one 16 years and one 17 years. Due to a lack of any type of competition organised by the local Battalion the Boys have participated at National Level in badminton, chess and table tennis.

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Since the COVID pandemic, the 65th has seen an almost total drop in recruitment. Because The Boys' Brigade portrays itself as a Christian organisation the Local Authority schools in the area do not allow the Company access. Although recruitment leaflets are sent to the schools, both physical and electronically, only one school has distributed them to its pupils. The church currently does not go into the schools.

The local area is also very well served by a number of active Scouting groups, youth football clubs and the local rugby club.

Fellowship Groups

- Guild 45 members
- Walking Group 14 members

Volunteer Groups

- Kirk News (Magazine) 32 distributors
- Prayer Covenant 14 members

Financial review

The Accounts show that overall the net funds have increased through 2025 by £1,729; the comparable figure in 2024 was an increase of £2,808.

At the end of the year the Funds totalled £88,509, of which the General Fund amounted to £27,364.

Income

The overall income was £5,350 (3.8%) lower than in 2024.

Donations received show a reduction of £3,746 (3.8%) from 2024. Contributing to this reduction the regular giving shows a 7% fall in 2025.

Gift Aid Tax refunds show a reduction of £1,292 (7.7%) from 2024.

Two Legacies were received in 2025 amounting to £2,323, of which £1,323 is specifically for the Transport Fund, with the remaining £1000 deposited into the Special/Legacy Fund for use as Session decides. £1,850 was also received from the North Merchiston Trust (through the Church of Scotland) which is to be used for a missional purpose.

Income

Income from other Charitable Activities (£40,967) show a 3.7% reduction from the 2024 figure of £42,556. Lower income from Weddings and Funerals (-£1,261) and slightly less from Fundraising Activities (-£313) contributed to this reduction. Hall Let Income (£21,541) shows a 4.4% reduction from 2024, but can still be considered a reasonable level of income.

Expenditure

The overall expenditure at £133,139 is 3.1% lower than in 2024. The 'Giving to Grow' allocation shows a marginal increase from 2024, due to adjustments during the year as a result of the 'Linkage'.

Salaries were controlled to £453 (1.6%) less than in 2024 despite the usual increases.

All building costs, including repairs and replacements, were controlled to 16.3% less than in 2024, with Gas and Electricity contributing to this reduction. These power contracts continue to be arranged through the General Trustees Energy Scheme.

Reserves Policy

It is the Trustees Policy to achieve reserves of approximately three months expenditure. At the year end the church had £27,364 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler), against a budgeted requirement of £33,462.

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 2025 and nothing is planned for 2026.

The financial reserves in the Fabric Fund were not depleted in 2025. Sufficient remains for any required work, and refinancing can be made from existing funds should it be necessary.

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 full time Ministers 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.

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

We will 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 2026.

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.

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	Janet Steven	Mary Thomson	Margaret Watson
Isobel Webber	Jim Webber	Christine Wilson	

Dates for Trustees changes in 2025. As follows;
Mary Skinner 25 July 2025 Deceased

Principal Office-bearers

Interim Minister: Rev Roy J M Henderson
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

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

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.

Louise Lamont

Mrs L Lamont
Session Clerk
Dated: 23 March 2026

**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 2025, which are set out on pages 8 to 22.

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
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 25 March 2026

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>						
Donations and legacies	2	90,617	3,173	-	93,790	97,536
Charitable activities	3	32,842	8,125	-	40,967	42,556
Investments	4	33	-	78	111	126
Total income and endowments		123,492	11,298	78	134,868	140,218
<u>Expenditure on:</u>						
Charitable activities	5	126,536	6,603	-	133,139	137,410
Net (outgoing)/incoming resources before transfers		(3,044)	4,695	78	1,729	2,808
Gross transfers between funds		100	(100)	-	-	-
Net movement in funds		(2,944)	4,595	78	1,729	2,808
Fund balances at 1 January 2025		52,691	32,322	1,767	86,780	83,972
Fund balances at 31 December 2025		49,747	36,917	1,845	88,509	86,780

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Prior financial year

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

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 2025

	Notes	Unrestricted Funds £	Restricted Funds	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets						
Tangible assets	10	1,000	-	-	1,000	1,000
Current assets						
Debtors	11	1,430	-	-	1,430	1,389
Cash at bank and in hand		51,880	36,917	1,845	90,642	90,546
		53,310	36,917	1,845	92,072	91,935
Creditors: amounts falling due within one year	12	(4,563)	-	-	(4,563)	(6,155)
Net current assets		48,747	36,917	1,845	87,509	85,780
Total assets less current liabilities		49,747	36,917	1,845	88,509	86,780
Net assets		49,747	36,917	1,845	88,509	86,780
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	16	22,383	-	-	22,383	23,653
Unrestricted funds	15	27,364	-	-	27,364	29,038
Restricted funds	14	-	36,917	-	36,917	32,322
Endowment funds	13	-	-	1,845	1,845	1,767
		49,747	36,917	1,845	88,509	86,780

The financial statements were approved by the Trustees on 23 March 2026

Eddie Pigott
Mr E Pigott
Treasurer

Louise Lamont
L Lamont
Session Clerk

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

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(15)		5,115
Investing activities					
Investment income received		111		126	
Net cash generated from investing activities			111		126
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			96		5,241
Cash and cash equivalents at beginning of year			90,546		85,305
Cash and cash equivalents at end of year			90,642		90,546

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 2025**

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	Restricted funds	Total	Unrestricted funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	89,617	-	89,617	96,536
Legacies receivable	1,000	3,173	4,173	1,000
	<u>90,617</u>	<u>3,173</u>	<u>93,790</u>	<u>97,536</u>
Donations and gifts				
Offerings - General Fund	74,066	-	74,066	79,693
Tax Recovered on Gift Aid - General Fund	15,551	-	15,551	16,843
	<u>89,617</u>	<u>-</u>	<u>89,617</u>	<u>96,536</u>
Legacies receivable				
Innes Estate	1,000	-	1,000	-
North Merchiston Trust	-	1,850	1,850	-
Lindsay Estate	-	1,323	1,323	-
Other	-	-	-	1,000
	<u>1,000</u>	<u>3,173</u>	<u>4,173</u>	<u>1,000</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3 Charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Weddings & Funerals	3,900	-	3,900	5,161	-	5,161
Regular Fundraising Events	4,996	-	4,996	5,309	-	5,309
Use of Premises - Community	21,541	-	21,541	22,523	-	22,523
Guild Fundraising Events	-	5,115	5,115	-	4,671	4,671
Guild Project Events	-	1,504	1,504	-	1,585	1,585
Flower Fund	-	1,506	1,506	-	1,663	1,663
Other income	2,405	-	2,405	1,644	-	1,644
	<u>32,842</u>	<u>8,125</u>	<u>40,967</u>	<u>34,637</u>	<u>7,919</u>	<u>42,556</u>

4 Investments

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Interest receivable	<u>33</u>	<u>78</u>	<u>111</u>	<u>38</u>	<u>88</u>	<u>126</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Giving to Grow Allocation	57,499	-	57,499	56,602
Presbytery Dues	1,437	-	1,437	1,305
Minister's Expenses	2,234	-	2,234	-
Ministerial Assistance	10,935	-	10,935	12,022
Pulpit Supply	200	-	200	1,463
Other Salary Costs	16,666	-	16,666	16,032
Fabric Repair & Maintenance	4,683	-	4,683	6,185
Council Tax	-	-	-	3,274
Other Building Costs	14,271	-	14,271	16,467
Church Office Expenses	8,200	-	8,200	8,109
Organ & Music	1,952	277	2,229	1,776
Guild and Flower Fund	-	5,976	5,976	-
Other Expenses	8,459	350	8,809	14,175
	<u>126,536</u>	<u>6,603</u>	<u>133,139</u>	<u>137,410</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 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Giving to Grow Allocation	56,602	-	56,602
Presbytery Dues	1,305	-	1,305
Minister's Expenses	-	-	-
Ministerial Assistance	12,022	-	12,022
Pulpit Supply	1,463	-	1,463
Other Salary Costs	16,032	-	16,032
Fabric Repair & Maintenance	6,185	-	6,185
Council Tax	3,274	-	3,274
Other Building Costs	16,467	-	16,467
Church Office Expenses	8,109	-	8,109
Organ & Music	1,776	-	1,776
Other Expenses	5,634	8,541	14,175
	<u>128,869</u>	<u>8,541</u>	<u>137,410</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

During the year, a total of £14,695 (2024 - £13,605) 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:

	2025	2024
	Number	Number
Ministerial support	1	2
Music staff	2	2
Premises maintenance	2	2
	<u>5</u>	<u>6</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	27,468	27,926
Social security costs	-	-
Other pension costs	133	128
	<u>27,601</u>	<u>28,054</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 £32,433 (2024 - £31,642) and the maximum stipend (in 5 years) was £39,856 (2023 - £38,884).

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 2025**

10 Tangible fixed assets

Gibson Craig Memorial Hall
£

Cost

At 1 January 2025 and 31 December 2025

1,000

11 Debtors

Amounts falling due within one year:

2025 **2024**
£ £

Other debtors

1,430 1,389

12 Creditors

2025 **2024**
£ £

Accruals

4,563 6,155

13 Endowment funds

	Movement in funds		Movement in funds		Balance at 31 December 2025 £
	Balance at 1 January 2024 £	Incoming resources £	Balance at 1 January 2025 £	Incoming resources £	
Permanent endowments					
Dr Moir's Legacy	1,231	66	1,297	58	1,355
Mr J Brown's Trust Capital	448	22	470	20	490
	<u>1,679</u>	<u>88</u>	<u>1,767</u>	<u>78</u>	<u>1,845</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 2025**

14 Restricted funds

	Movement in funds				Balance at 31 December 2025
	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Young Church Fund	71	-	-	-	71
Youth Fund	664	-	-	-	664
Guild Fund	2,127	5,115	(4,730)	-	2,512
Guild Project Fund	66	1,504	(79)	-	1,491
Organ Fund	12,925	-	(277)	-	12,648
Flower Fund	2,630	1,506	(1,167)	-	2,969
Transport Fund	13,839	1,323	(350)	(100)	14,712
North Merchiston Fund	-	1,850	-	-	1,850
	<u>32,322</u>	<u>11,298</u>	<u>(6,603)</u>	<u>(100)</u>	<u>36,917</u>

	Movement in funds				Balance at 1 January 2025
	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>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

North Merchiston Fund - received from the Church of Scotland for use in missional purposes as decided by Session.

15 Unrestricted funds

	Movement in funds				Balance at 31 December 2025
	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	29,038	122,492	(124,266)	100	27,364

	Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	27,573	131,210	(124,837)	(4,909)	29,038

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

16 Designated funds

	Movement in funds				Balance at 31 December 2025
	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Fabric Fund	8,599	-	(2,270)	-	6,329
Special Fund	12,145	1,000	-	-	13,145
GCH Boiler Fund	2,909	-	-	-	2,909
	<u>23,653</u>	<u>1,000</u>	<u>(2,270)</u>	<u>-</u>	<u>22,383</u>

	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	8,599
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>

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 2025**

17 Analysis of net assets between funds

	General 2025 £	Designated 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £
Fund balances at 31 December 2025 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	26,364	22,383	36,917	1,845	87,509
	<u>27,364</u>	<u>22,383</u>	<u>36,917</u>	<u>1,845</u>	<u>88,509</u>

	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>

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

	2025 £	2024 £
Earl Haig Fund/Poppy Scotland	100	140
Christian Aid (Collections)	573	544
Bethany Christian Trust	262	299
NHS Charity for FACE	-	299
British Red Cross/Gaza Appeal	2,100	-
	<u>3,035</u>	<u>1,282</u>

**EDINBURGH CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

20	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	1,729	2,808
	Adjustments for:		
	Investment income recognised in statement of financial activities	(111)	(126)
	Movements in working capital:		
	(Increase)/decrease in debtors	(41)	117
	(Decrease)/increase in creditors	(1,592)	2,316
	Cash (absorbed by)/generated from operations	<u>(15)</u>	<u>5,115</u>

Appendix

Funds held outwith Currie Kirk

	2025 £	2024 £
<u>Currie Benevolent Fund</u>		
(Transactions at discretion of the Minister)		
Income		
Donations	200	-
Interest	-	-
Expenditure	-	-
Excess Income/(Expenditure)	-	-
Balance at 1 January	<u>1,109</u>	<u>1,109</u>
Balance at 31 December	<u><u>1,309</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	(500)	-
Excess Income/(Expenditure)	-	-
Balance at 1 January	<u>5,557</u>	<u>5,557</u>
Balance at 31 December	<u><u>5,057</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

	2025 £
CAPITAL ACCOUNT	
Credit balances held at 31 December at cost	<u>477,762.24</u>
Market value of balances at 31 December	<u>477,762.24</u>
 REVENUE ACCOUNT	
Credit balance at 31 December	<u>9,772.27</u>
 TEMPORARY ACCOUNT	
Debit balance at 31 December	<u>-</u>

Individual Fund

Purpose:

	2025 £
EXPENDABLE	
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>
 PERMANENT ENDOWMENT	
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>

General Fund (Unrestricted Fund)**INCOME**

	BUDGET – 2026		ACTUAL – 2025	
	£	£	£	£
1. Voluntary Income				
FWO Scheme (non Gift Aid)	750		782	
Gift Aid Donations	54,887		57,499	
Other Offerings (non Gift Aid)	10,950		11,312	
Ordinary Offerings (Open Plate)	4,500		4,473	
		71,087		74,066
Tax Recovered on Gift Aid				
Tax recovered on Gift Aid Donations & GASD Scheme		14,948		15,551
Contributions from Congregational Organisations				
Use of Premises – Church Organisations		-		-
		86,035		89,617
2. Activities for Generating Income				
Use of Premises				
Use of premises – Community		20,000		21,541
3. Investment Income				
Bank & Deposit Interest		-		33
4. Income Resources from Charitable Activities				
Weddings and Funerals		3,500		3,900
Fundraising Activities		-		4,996
Miscellaneous Income		5,000		2,405
		114,535		122,492
Total Ordinary General Income		114,535		122,492
EXPENDITURE				
Total Resources Expended (total from page 27)		(133,849)		(124,266)
Other losses recognised		-		-
		(133,849)		(124,266)
(Deficit)/Surplus		(19,314)		(1,774)
Funds Transfer		-		100
General Fund Balance brought forward		27,363		29,037
General Fund Balance at 31 December		8,049		27,363

General Fund (Unrestricted Fund)

	BUDGET – 2025		ACTUAL – 2024	
	£	£	£	£
5. Analysis of Resources Expended				
Giving to Grow Allocation	56,350		57,499	
Presbytery Dues	1,434		1,437	
	<hr/>	57,784	<hr/>	58,936
Minister's Travel Expenses	960		2,234	
Ministerial Support	8,387		10,935	
Pulpit Supply	700		200	
Other Salaries	18,300		16,666	
	<hr/>	28,347	<hr/>	30,035
Fabric Repairs and Maintenance				
Fabric Maintenance	11,970		2,413	
Building running costs	12,400		9,696	
Insurance	5,000		4,574	
Manse Council Tax	-		-	
Other expenses	-		-	
	<hr/>	29,370	<hr/>	16,684
Office Expenditure	8,150		8,200	
Committee Budgets	1,450		193	
Music Licensing	1,850		1,952	
Professional fees and Other	6,898		8,266	
	<hr/>	18,348	<hr/>	18,611
Total Resources Expended		<hr/> 133,849		<hr/> 124,266