

Charity Registration No. SC001554 (Scotland)

Congregation No. 01/0003

**CURRIE KIRK
(CHURCH OF SCOTLAND)
ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10 - 11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 23
Appendix - Other Funds	24
Budget - General Fund	25 - 26

CURRIE KIRK (CHURCH OF SCOTLAND) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees' present the Annual Report and Accounts for Currie Kirk for the year ended 31 December 2022.

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.

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 12 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 widely used by local organisations ranging from Pilates and amateur dramatics to Zumba and one-off functions like brass band concerts, birthday parties and anniversary events.

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. 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.

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 held retiral offerings at Easter and Christmas to provide food hampers for refugees now living locally.

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.

Our **Prayer Group** continued to meet monthly 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.

A monthly **Afternoon Service** was instigated on the second Sunday of each month in the Gibson Craig Halls to cater for those unable to attend the morning service.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

A **Reflective Service** was commenced on the last Wednesday of each month in Currie Kirk.

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. Each team, with its own leader, are responsible for the care of a number of the congregation. The Guild was proactive in providing pastoral care to its members.

Blythswood Shoebox Appeal Currie Kirk organised a contribution to the Shoebox appeal this year and handed over 72 completed shoeboxes/bags.

Refugees Currie Kirk donated £1,000 to the Ukranian refugee appeal for buying bus passes. The Kirk is also supplying the use of the Gibson Craig Halls for English classes. Donations have also been given to assist the children to go on school trips.

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 2023.

We cook for the Welcome Centre twice each winter. We will be cooking again early March when our local butcher, Mark McGill, will donate the steak pies.

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, Jim Webber; local MSP, Susan Webber; by a representative of the local Masonic Lodge and Juniper Green Church.

Family Worker

This past year has brought many opportunities to reach out to children and families in our local community. It has seen the welcome return of input to schools as well as building on well-established ventures such as holiday club and family events.

Summer Holiday Club. We ran holiday club outside again this year, in the grounds of Heriot Watt. We explored the story of Peter using stories, games, songs, drama, conversations and nature. We welcomed 40-45 children over the 5 mornings and enjoyed a picnic with several of the families after the final morning. We also introduced 3 youth nights which saw 8-10 young people come along for food, fun and faith.

Monday Madness – in both May and October 2022 we ran Monday Madness, our one day holiday club. As usual these went down very well and we had joyous mornings filled with Bible stories, crafts, games, snacks, songs and memory verses. In October we invited the families to stay for lunch afterwards, to tie in with our theme of celebration, and we were delighted to see nearly 60 people gathered in the hall eating and chatting together.

Family events – throughout the year we hosted family events so we could build relationships with parents and carers as well as the children themselves. We often see the same families returning event after event. We ran Highland games, a Light Party, Messy Church drop-ins and all age services to name a few!

Christmas 2022 –We repeated our efforts from last year with the mini stockings. Over 1000 were made and were filled with a tasty treat and attached to a Christmas card from Currie Kirk. These were given out in the Messy Christmas bags, and to each pupil in Currie and Nether Currie Primaries. 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. We thoroughly enjoyed having the Nativity service in the Kirk again and welcomed around 10 children from the local community, with their families, to take part in our Nativity play.

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Schools and prayer – Our Youth and Families Worker has had the privilege of having a presence back in schools this year. Heather has continued to support the SU group there.

They played games, did quizzes and chatted, but most importantly they discussed the Bible, Christianity and went 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.

Heather was also able to go there and support the two senior pupils who are currently leading the group most weeks. Heather enjoyed running an SU group for primary aged children also. They met fortnightly and each session involved games, challenges, a Bible story, discussion, memory verse and prayer. There were around 14 children attending.

Heather has also been back into Currie and Nether Currie Primaries to provide RME support in several of the classrooms. She also welcomed 3 classes to the Kirk at Easter-time to hear the Easter story and explore the church as part of their Christianity topic in RME. This was a good opportunity to connect with the children and also to support the school and the teachers. These links have built bridges between the schools and the church which benefit both sides.

The monthly ecumenical prayer meetings have continued this year and provide a wonderful opportunity for people to gather together and pray for the children, young people, families and schools in the local area. It is always a time of great encouragement to join ecumenically to pray for our valley.

None of these things would have been possible without the support, encouragement and the incredible amount of hard work and dedication from wonderful teams of people who give up their time and energy before, during and after these events. Ideas and plans for 2023 are well under way and we look 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. In December we delivered our Christmas Card at the start of Advent to every home in the parish.

Safeguarding

The number of registrations still remain very healthy at 32. 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

Majority of work requiring to be undertaken has been carried out, including roof repairs and routine maintenance. All our properties are in good condition as a result.

Membership

Our membership roll at 31st December, 2022 was 392. During the year 7 transferred out. 2 transferred in and there were 12 deaths. Various groups within, or associated with, the church continued to attract good support, although numbers were down due to Covid 19 restrictions.

The Guild

Apart from our first meeting in January which had to be cancelled, all remaining meetings were held in Gibson Craig Hall. The first meeting was replaced by a zoom coffee and chat. We were finally able to have our outing to Alnwick which had been cancelled in both 2020 and 2021. Unfortunately our Christmas Party in December was again cancelled due to covid, but this was replaced in February by a most enjoyable Supper Evening. Also in February we hosted the Edinburgh Guilds Together AGM and afternoon tea with an attendance of 70 from a variety of Guilds. We held a slimmed down Daffodil Tea in March which was well attended even though we were still unable to supply home baking. Many Easter Eggs were delivered to the Holy Trinity Foodbank as well as 200 Advent calendars and 22 selection boxes. Contributions of shortbread and small cakes were also donated for inclusion in Christmas Day packs. This was achieved with donations from the Boys' Brigade and members of the congregation. Our first proper Coffee Morning with home baking was held in October where we raised £590 for "Starchild". Knitters were again busy with hats and jumpers. Finally we rounded off the year with our Christmas Party. At last we were able to celebrate in person. It is pleasing to say that the Guild is going from strength to strength. We are gaining new members and our numbers stand at 47. Meetings are well attended and many of our speakers have expressed their delight at speaking to such a responsive audience.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Organisation- 65th Edinburgh Company Boys' Brigade – Annual Report
65th Edinburgh (Currie) Company The Boys' Brigade

Another difficult year on our road to recovery after the pandemic. The Company meet in the GCH on Sundays from 6.30 - 8.30pm. The boys have returned to the more traditional uniform of shirt, tie and belt. Our move back to this uniform was supported by the boys and a generous grant from Balerno Rotary Club assisted in the purchases.

The Company strength is 6 (1 x 16yrs; 2 x 13yrs; 2 x 14yrs; 1 x 11yrs).

Company staff includes 2 Lieutenants, Dan Mackenzie and Duncan Cameron, 1 Warrant Officer Liam Packwood and a Staff Sergeant 18 year old Chris Grierson.

Three boys and the Captain attended the Midlothian Group Annual Camp to Prestatyn, N Wales in July. The boys and staff attended the Battalion Christmas outing to Cosmo for an all you can eat buffet. We also entered three National Competitions, Masterteam, Badminton and Table Tennis.

Unfortunately due to transport and then IT issues we had to withdraw from the Masterteam. In the badminton we lost out to the 1st West Linton who just happened to have one of the top schoolboy players in the Lothians. Our Table Tennis team faired a little better finally losing out in the semi finals of the Scottish event.

The Anchor and Junior Sections currently meet together on Thursday evenings in the GCH from 6.00 - 7.30pm.

There are currently 7 boys. (1 x P3; 1 x P4; 3 x P5; 2 x P6). Staff consists of 2 Lieutenants Diane Brown and Joanne Ormiston.

The boys and staff attended the Battalion's Christmas outing to the pantomime at the Churchill Theatre and also had their own outing to the Crazy Golf at Chesser.

Fellowship Groups

- | | |
|-----------------|------------|
| • Guild | 47 members |
| • Banner Group | 7 members |
| • Walking Group | 12 members |

Volunteer Groups

- | | |
|------------------------|-----------------|
| • Kirk News (Magazine) | 40 distributors |
| • Prayer Covenant | 19 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.

In August the Session Clerks in response to initiatives being held elsewhere in the country, decided that the Gibson Craig Halls be open on a Thursday afternoon for two hours to cater for those in need of heat and company. Tea and biscuits were supplied free of charge. It was branded as **Meet and Heat**.

A **Saturday Café** was opened in the Kirk from 2pm to 4pm on every Saturday from the 30th April until the 24th September 2022. This attracted a good mix of Church Members, Walkers and Passers-by.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Financial review

The Accounts show that overall the net funds have increased through 2022 by £6,467; the comparable figure in 2021 was an increase of £1,990.

The major factors in retaining a surplus through 2022, apart from the control of expenditure were 1) the receipt of a donation of £15,000 from the Minibus Fund, to establish a Transport Fund, and 2) the receipt of £5,000 from the Minibus Fund, specifically to buy new chairs for the Gibson Craig Halls.

At the end of the year the Funds totalled £96,582, of which the General Fund amounted to £33,340.

Income

The overall income was £18,626 (13%) greater than in 2021.

This increase is entirely due to the £20,000 donations received from the Minibus Fund, which are restricted to specific uses, as detailed above.

Apart from the Minibus Fund monies, donations received show a reduction of £10,221 (10%) from 2021. Contributing to this reduction, the regular giving shows a 9.6% fall in 2022.

Gift Aid Tax refunds show a reduction of £3,302 (14.6%) from 2021. Approximately £1,500 of this reduction relates to the National Giving Day claim in 2021, with the rest falling in line with the drop in regular giving.

Income from other Charitable Activities (£7,709) is significantly lower than in 2021, again entirely due to the National Giving Day donations in 2021 (£12,930). Hall Let Income (£15,955) shows a significant increase from 2021 (£1,530), which is a good recovery from the pandemic restrictions of 2021.

Expenditure

The overall expenditure was £14,149 (9.9%) higher than in 2021. The majority of the increase was due to the necessary expenditure of £12,372 on the Gibson Craig Halls roof.

Salaries showed an increase of £1,588 (7%) from 2021 and building costs rose by £1,912 (17.7%) mainly due to fluctuations in gas and electricity prices.

Reserves Policy

It is the Trustees Policy to achieve reserves of approximately four months expenditure. At the year end the church had £33,340 in reserve (excluding funds held for Fabric, the Organ and the GCH Boiler), against a budgeted requirement of £51,950.

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 2022 and nothing is planned for 2023.

The financial reserves in the Fabric Fund have been depleted in 2022. There will be some refinancing of the Fabric Fund from existing monies to cope with the maintenance planned for in 2023.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Future Plans and Goals

- 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 our Youth and Families Outreach Worker who runs the joint Holiday Club and Monday Madness together with Juniper Green Parish Church
 - we support this 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; the Community Food Project; and the local Food Bank and Fresh Start
 - to support with volunteers and if needed,
 - to support by welcoming tours, concerts and services for school pupils and appropriate Founders' Day and the Kirking
 - to invite people to use the Kirk for concerts and funeral teas.
- To promote the Gibson Craig Halls as a venue for groups and one-off bookings as a source of income and fellowship
- To develop, update and improve our website and Facebook in order to improve our communication
 - to showcase the Kirk as a wonderful wedding venue
 - 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
 - to develop connections into the local Facebook pages of the New Cala Homes in the surrounding area
- To use a little of our money to improve internet connection in the Kirk and possibly upgrade the internet in the Gibson Craig Halls

Property

No major projects are visualised in 2023.

Structure, governance and management

The congregation is a registered charity, number SC 001554, 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 2022**

Trustees

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

Agnes Barr	Bill Brown (appointed 16/08/2022)	Gordon Clephane (resigned 19/10/2022)
David Connell	Gordon Cranford	Catherine Crawford (died 14/11/2022)
Grant Gordon	Krys Hume	Hamish Leal (resigned 01/06/2022)
Tom Hynd	Louise Lamont	Gordon MacKinlay
Viola MacPhail	Iain Matheson	Rena Milligan
Ian Moffat	Shona Moyes	Allan Murray
Fiona Pigott	Sheena Ramsay	Mary Skinner
Janet Steven	Mary Thomson	Elaine Warren (resigned 19/10/2022)
Jim Ure	Margaret Watson	Jim Webber
Bill Wood	Rev Dr Easter Smart	

During the year Elizabeth Gray transferred to be an emeritus elder at the Session meeting on 28/09/2021

Principal Office-bearers

Minister: Rev Dr Easter Smart
Joint Session Clerks: Louise Lamont and Isobel Webber
Church Treasurer: Eddie Pigott

Principal Office

156 Lanark Road West
Currie
Midlothian
EH14 5NY

Independent Examiner

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

Bankers

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

Recruitment and Appointment of Trustees

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

Organisational Structure

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

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

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

**CURRIE KIRK
(CHURCH OF SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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: 14 March 2023

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

I report on the financial statements of the Church for the year ended 31 December 2022, which are set out on pages 10 to 23.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Regulations'). The Charity's Trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44 (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

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: 23-03-23

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	2	111,422	20,000	-	131,422	124,192
Charitable activities	3	23,675	7,886	-	31,561	18,096
Investments	4	4	-	9	13	3
Other income	5	-	-	-	-	2,079
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		135,101	27,886	9	162,996	144,370
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>						
Charitable activities	6	149,623	6,906	-	156,529	142,380
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(14,522)	20,980	9	6,467	1,990
Fund balances at 1 January 2022		71,388	17,116	1,611	90,115	88,125
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2022		56,866	38,096	1,620	96,582	90,115
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	124,192	-	-	124,192
Charitable activities	3	15,966	2,130	-	18,096
Investments	4	1	-	2	3
Other income	5	2,079	-	-	2,079
Total income and endowments		<u>142,238</u>	<u>2,130</u>	<u>2</u>	<u>144,370</u>
<u>Expenditure on:</u>					
Charitable activities	6	140,718	1,662	-	142,380
Net movement in funds		1,520	468	2	1,990
Fund balances at 1 January 2021		<u>69,868</u>	<u>16,648</u>	<u>1,609</u>	<u>88,125</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>

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 2022**

	Notes	Unrestricted Funds £	Restricted Funds	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets						
Tangible assets	10	1,000	-	-	1,000	1,000
Current assets						
Debtors	11	5,349	-	-	5,349	1,748
Cash at bank and in hand		54,538	38,096	1,620	94,254	89,838
		<u>59,887</u>	<u>38,096</u>	<u>1,620</u>	<u>99,603</u>	<u>91,586</u>
Creditors: amounts falling due within one year	12	<u>(4,021)</u>	-	-	<u>(4,021)</u>	<u>(2,471)</u>
Net current assets		<u>55,866</u>	<u>38,096</u>	<u>1,620</u>	<u>95,582</u>	<u>89,115</u>
Total assets less current liabilities		<u>56,866</u>	<u>38,096</u>	<u>1,620</u>	<u>96,582</u>	<u>90,115</u>
Net assets		<u><u>56,866</u></u>	<u><u>38,096</u></u>	<u><u>1,620</u></u>	<u><u>96,582</u></u>	<u><u>90,115</u></u>
The funds of the charity:						
<u>Unrestricted funds</u>						
Designated funds	16	23,526	-	-	23,526	35,145
Unrestricted funds	15	33,340	-	-	33,340	36,243
Restricted funds	14	-	38,096	-	38,096	17,116
Endowment funds	13	-	-	1,620	1,620	1,611
		<u>56,866</u>	<u>38,096</u>	<u>1,620</u>	<u>96,582</u>	<u>90,115</u>

The financial statements were approved by the Trustees on 14 March 2023

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 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		4,403		(15,286)
Investing activities					
Investment income received		13		3	
Net cash generated from investing activities			13		3
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			4,416		(15,283)
Cash and cash equivalents at beginning of year			89,838		105,121
Cash and cash equivalents at end of year			94,254		89,838

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Donations and gifts				
Offerings - General Fund	91,405	-	91,405	101,626
Tax Recovered on Gift Aid - General Fund	19,264	-	19,264	22,566
Other - Transport Fund	-	15,000	15,000	-
Other - Fabric Fund	753	5,000	5,753	-
	<u>111,422</u>	<u>20,000</u>	<u>131,422</u>	<u>124,192</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Weddings & Funerals	1,980	-	1,980	850	-	850
Regular Fundraising Events	2,929	-	2,929	12,930	-	12,930
Use of Premises - Community	15,955	-	15,955	1,530	-	1,530
Guild Fundraising Events	-	4,671	4,671	-	1,276	1,276
Guild Project Events	-	1,398	1,398	-	634	634
Flower Fund	-	1,817	1,817	-	220	220
Other income	2,811	-	2,811	656	-	656
	<u>23,675</u>	<u>7,886</u>	<u>31,561</u>	<u>15,966</u>	<u>2,130</u>	<u>18,096</u>

4 Investments

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Interest receivable	<u>4</u>	<u>9</u>	<u>13</u>	<u>1</u>	<u>2</u>	<u>3</u>

5 Other income

	Total 2022 £	Total 2021 £
Government Job Retention Scheme Grants	<u>-</u>	<u>2,079</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Ministries & Mission Allocation	74,035	-	74,035	76,774
Presbytery Dues	2,557	-	2,557	1,768
Minister's Expenses	960	-	960	1,200
Ministerial Assistance	15,752	-	15,752	17,700
Pulpit Supply	643	-	643	-
Other Salary Costs	8,584	-	8,584	5,048
Fabric Repair & Maintenance	14,776	-	14,776	7,089
Council Tax	3,470	-	3,470	3,384
Other Building Costs	12,695	-	12,695	10,784
Church Office Expenses	8,906	-	8,906	9,099
Organ & Music	1,583	-	1,583	1,400
Other Expenses	5,662	6,906	12,568	8,134
	<u>149,623</u>	<u>6,906</u>	<u>156,529</u>	<u>142,380</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 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Ministries & Mission Allocation	76,774	-	76,774
Presbytery Dues	1,768	-	1,768
Minister's Expenses	1,200	-	1,200
Ministerial Assistance	17,700	-	17,700
Pulpit Supply	-	-	-
Other Salary Costs	5,048	-	5,048
Fabric Repair & Maintenance	7,089	-	7,089
Council Tax	3,384	-	3,384
Other Building Costs	10,784	-	10,784
Church Office Expenses	9,099	-	9,099
Organ & Music	1,400	-	1,400
Other Expenses	6,472	1,662	8,134
	<u>140,718</u>	<u>1,662</u>	<u>142,380</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Trustees

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

Rev. V Easter Smart received £960 (2021 - £1,200) towards travel and other expenses.

F Pigott received £3,837 (2021 - £nil) towards maternity leave cover administration duties.

During the year, a total of £17,906 (2021 - £20,626) 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:

	2022	2021
	Number	Number
Ministerial support	3	2
Music staff	3	2
Premises maintenance	1	2
	<u>7</u>	<u>6</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	24,203	22,620
Social security costs	-	-
Other pension costs	133	128
	<u>24,336</u>	<u>22,748</u>

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

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

9 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 £28,700 (2021 - £28,137) and the maximum stipend (in 5 years) was £35,269 (2021 - £34,577).

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

10	Tangible fixed assets				
				Gibson Craig Memorial Hall	
					£
	Cost				
	At 1 January 2022 and 31 December 2022				1,000
					<u> </u>
11	Debtors			2022	2021
	Amounts falling due within one year:			£	£
	Other debtors			5,349	1,748
				<u> </u>	<u> </u>
12	Creditors			2022	2021
				£	£
	Accruals			4,021	2,471
				<u> </u>	<u> </u>
13	Endowment funds				
		Movement	Movement		
		in funds	in funds		
	Balance at	Incoming	Balance at	Incoming	Balance at
	1 January 2021	resources	1 January 2022	resources	31 December
					2022
	£	£	£	£	£
	Permanent endowments				
	Dr Moir's Legacy	1,179	1	1,180	6
	Mr J Brown's Trust Capital	430	1	431	3
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		1,609	2	1,611	9
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

14 Restricted funds

	Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Young Church Fund	71	-	-	71
Youth Fund	664	-	-	664
Guild Fund	1,154	4,671	(4,347)	1,478
Guild Project Fund	523	1,398	(1,092)	829
Organ Fund	13,077	-	(152)	12,925
Flower Fund	1,627	1,817	(1,297)	2,147
Transport Fund	-	15,000	(18)	14,982
Gibson Craig Hall Chair Fund	-	5,000	-	5,000
	<u>17,116</u>	<u>27,886</u>	<u>(6,906)</u>	<u>38,096</u>

	Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022
	£	£	£	£
Young Church Fund	71	-	-	71
Youth Fund	664	-	-	664
Guild Fund	803	1,276	(925)	1,154
Guild Project Fund	449	634	(560)	523
Organ Fund	13,077	-	-	13,077
Flower Fund	1,584	220	(177)	1,627
	<u>16,648</u>	<u>2,130</u>	<u>(1,662)</u>	<u>17,116</u>

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

Gibson Craig Hall Chair Fund - monies specifically used to purchase new chairs for the Gibson Craig Halls.

15 Unrestricted funds

	Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
General Fund	36,243	135,101	(137,251)	(753)	33,340
	<u>36,243</u>	<u>135,101</u>	<u>(137,251)</u>	<u>(753)</u>	<u>33,340</u>

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

**CURRIE KIRK
(CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

16 Designated funds

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£
Fabric Fund	19,963	(3,871)	16,092	(12,372)	753	4,473
Special Fund	16,144	-	16,144	-	-	16,144
GCH Boiler Fund	2,909	-	2,909	-	-	2,909
	<u>39,016</u>	<u>(3,871)</u>	<u>35,145</u>	<u>(12,372)</u>	<u>753</u>	<u>23,526</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.

17 Analysis of net assets between funds

	General 2022	Designated 2022	Restricted 2022	Endowment 2022	Total 2022
	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:					
Tangible assets	1,000	-	-	-	1,000
Current assets/(liabilities)	32,340	23,526	38,096	1,620	95,582
	<u>33,340</u>	<u>23,526</u>	<u>38,096</u>	<u>1,620</u>	<u>96,582</u>

	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>

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 2022**

19 Collections for third parties	2022	2021
	£	£
Retiring Collection - Christian Aid (Idai Disaster Appeal)	110	-
Christian Aid (Collections)	1,322	1,508
Bethany Christian Trust	178	140
St Luke's Leprosarium	-	1,976
Bathgate Brass Band	412	-
RNLI	60	-
	<u>2,082</u>	<u>3,624</u>
	<u><u>2,082</u></u>	<u><u>3,624</u></u>
20 Cash generated from operations	2022	2021
	£	£
Surplus for the year	6,467	1,990
Adjustments for:		
Investment income recognised in statement of financial activities	(13)	(3)
Movements in working capital:		
(Increase)/decrease in debtors	(3,600)	222
Increase/(decrease) in creditors	1,549	(17,495)
	<u>4,403</u>	<u>(15,286)</u>
Cash generated from/(absorbed by) operations	<u><u>4,403</u></u>	<u><u>(15,286)</u></u>

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 DECEMBER 2022*****Appendix****Funds held outwith Currie Kirk**

	2022	2021
	£	£
<u>Currie Benevolent Fund</u>		
(Transactions at discretion of Minister)		
Income		
Donations	140	2,365
Interest	-	-
Expenditure	(880)	(3,350)
Excess Income/(Expenditure)	(740)	(985)
Balance at 1 January	2,011	2,996
Balance at 31 December	<u>1,271</u>	<u>2,011</u>
<u>Pastoral Visitors Fund</u>		
(CAF Donations. Transactions at the discretion of the Kirk Session.)		
Income	3,275	4,418
Interest	-	-
Expenditure	(2,150)	-
Excess Income/(Expenditure)	1,125	-
Balance at 1 January	4,632	214
Balance at 31 December	<u>5,757</u>	<u>4,632</u>
<u>Currie Kirk Mini Bus Fund (SC012965)</u>		
Donations	-	22
Income	36	184
Expenditure	(72)	-
Distribution of funds	(34,900)	-
Excess Income/(Expenditure)	(34,936)	206
Balance at 1 January	34,936	34,730
Balance at 31 December	<u>-</u>	<u>34,936</u>

(The CK Minibus Fund was wound up in 2022 and monies distributed to local organisations)

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****General Fund (Unrestricted Fund)****INCOME**

	BUDGET – 2023		ACTUAL - 2022	
	£	£	£	£
1. Voluntary Income				
FWO Scheme (non Gift Aid)	500		478	
Gift Aid Donations	71,267		74,392	
Other Offerings (non Gift Aid)	14,190		13,707	
Ordinary Offerings (Open Plate)	3,000	88,957	2,828	91,405
Tax Recovered on Gift Aid				
Tax recovered on Gift Aid Donations & GASD Scheme		19,000		19,264
Contributions from Congregational Organisations				
Use of Premises – Church Organisations		-		-
		107,957		110,669
2. Activities for Generating Income				
Use of Premises				
Use of premises – Community		20,000		15,955
3. Investment Income				
Bank & Deposit Interest		-		4
4. Income Resources from Charitable Activities				
Weddings and Funerals		2,000		1,980
Fundraising Activities		-		2,929
Miscellaneous Income		4,000		2,811
Total Ordinary General Income		133,957		134,348
EXPENDITURE				
Total Resources Expended (total from page 26)		(155,852)		(137,251)
Other losses recognised		-		-
		(155,852)		(137,251)
(Deficit)/Surplus		(21,895)		(2,903)
Funds Transfer		-		-
General Fund Balance brought forward		33,340		36,243
General Fund Balance at 31 December		11,445		33,340

CURRIE KIRK**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 DECEMBER 2022*****General Fund (Unrestricted Fund)**

	BUDGET – 2023		ACTUAL – 2022	
	£	£	£	£
5. Analysis of Resources Expended				
Ministries and Mission Allocation	69,095		74,035	
Presbytery Dues	<u>2,500</u>		<u>2,557</u>	
		71,595		76,592
Minister's Travel Expenses	960		960	
Ministerial Support	20,588		15,752	
Pulpit Supply	490		643	
Other Salaries	<u>15,157</u>		<u>8,584</u>	
		37,195		25,939
Fabric Repairs and Maintenance				
Fabric Maintenance Church	14,892		2,404	
Building running costs	10,300		8,818	
Insurance	4,000		3,878	
Manse Council Tax	3,500		3,470	
Other expenses	<u>-</u>		<u>-</u>	
		32,692		18,570
Office Expenditure	8,250		8,905	
Committee Budgets	1,650		842	
Music Licensing	1,320		1,583	
Professional fees and Other	<u>3,150</u>		<u>4,820</u>	
		14,370		16,150
Total Resources Expended		<u>155,852</u>		<u>137,251</u>