

**Scottish Charity Number: SC016610**

**Congregation Number: 010032**

**Duddingston Kirk  
(Church of Scotland)  
Edinburgh**

**2024 Annual Accounts**

Duddingston Kirk (Church of Scotland), Edinburgh

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Duddingston Kirk (Church of Scotland), Edinburgh

## **Trustees' Annual Report For the Year ended 31 December 2024**

The Trustees present their report and accounts for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's trust deed, the General Assembly regulations for congregational finance, 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.

### **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.

Public Services of Worship are held every Sunday at 10.30am and every Wednesday at 10am, with occasional afternoon and evening services held as appropriate. Throughout the week during school term time various organisations meet such as Parent and Toddlers Group, Boys Brigade Senior and Junior sections, Anchor Boys, Girl Guides, Brownies and Rainbows, Seniors Lunch Club, Garden Club, Drama Group, Handbell Ringers and Art Group. All of these activities are open to any members of the parish.

Throughout 2024 we had twice weekly on-line services. Over the year these were viewed 3,800 times. Our Church Hall and grounds were used by Highland Fling as the base for their After School Club bringing children from four local primary schools. Other parts of the Church Glebe are occupied by Jock Tamson's Gairden and Dr Neil's Garden. Both have charitable status with the former attracting 10 community volunteer groups.

During 2024 the Garden Room café was open from Easter to Harvest. The Garden Room fosters community interaction and a useful sum was also generated for church funds.

Throughout 2024 we continued to offer financial and practical support to three Ukrainian families to live in their own homes in our local community. Donations to this appeal are held in a restricted fund to be used only for this purpose.

Duddingston Kirk (Church of Scotland), Edinburgh

**Trustees' Annual Report (continued)  
For the Year ended 31 December 2024**

**OBJECTIVES AND ACTIVITIES (continued)**

In partnership with Portobello and Joppa Parish Church we share Muddy Church meetings once a month on Saturday mornings in the Kirk garden. This outdoor ministry has been popular with our young families.

2024 marked 900 years of Duddingston Kirk. A number of events and special services took place throughout the year and provided an opportunity to look back over the history of our place of worship and to consider how things will change in the future.

**FINANCIAL REVIEW**

During the period the charity had a deficit of £39,103 (2023: surplus of £8,136) with our general funds showing a surplus of £12,833 (2023: 8,061). Again this year significant amounts were spent on fabric as we continue to catch up on buildings and grounds maintenance after the Covid pandemic. There were no significant donations or legacies to the general fund, and donations were overall lower than in 2023.

**RESERVES POLICY**

It is the Trustees' policy to hold minimum reserves of approximately six months expenditure including designated funds. At the year end the Church held funds of £123,904 (2023: £111,071) in general funds and £135,797 (2023: £187,314) in designated funds. This equates to 14 months of unrestricted expenditure.

**RISK MANAGEMENT**

The charity faces the risk of reductions in income, in common with many other charities at this time. However Duddingston Kirk is in a fortunate position of having significant reserves to mitigate this risk for the foreseeable future.

Significant maintenance might be required in the future to buildings and fabric but our buildings are judged to be well maintained at this point in time and we have reserves to fund any immediate work needed. Should building costs exceed our reserves we would seek support from the General Trustees of the Church of Scotland.

Reduction in member numbers is a risk for all congregations but we consider our congregation to be strong in numbers at this time, with a broad range of ages. We are fortunate that a good number of our members are willing to give their time and talents to the work of the Kirk.

**PLANS FOR THE FUTURE**

Under the Edinburgh Presbytery Plan we are working towards a union with Richmond Craigmillar Church and St Martin's Church in this year. A group has been set up with 5 members from each congregation to plan the way forward. Our Minister, and the Minister at Richmond Craigmillar Church will retire in April 2025.

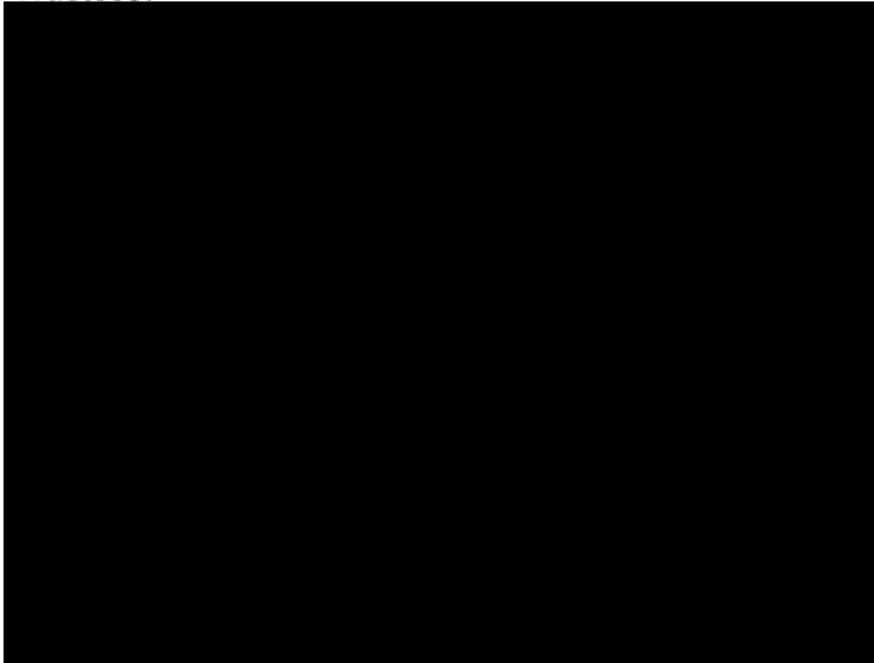
Duddingston Kirk (Church of Scotland), Edinburgh

**Trustees' Annual Report (continued)  
For the Year ended 31 December 2024**

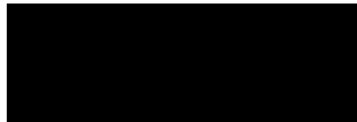
**REFERENCE AND ADMINISTRATION INFORMATION**

**Charity name:** Duddingston Kirk (Church of Scotland) Edinburgh  
**Charity register number:** SC016610  
**Congregational reference number:** 10032  
**Contact address:** Duddingston Kirk  
5 Old Church Lane  
Edinburgh  
EH15 3PX

**Trustees:**



**Minister:**  
**Session Clerk:**  
**Treasurer:**



**Independent Examiner:**

Hollis Accounting Ltd  
3 Melville Crescent  
Edinburgh  
EH3 7HW

**Bankers:**

Bank of Scotland  
The Mound  
Edinburgh  
EH1 1YZ

Duddingston Kirk (Church of Scotland), Edinburgh

**Trustees' Annual Report (continued)  
For the Year ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Church is administered in accordance with the terms of the Church of Scotland Unitary Constitution.

**Recruitment and appointment of Trustees**

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. Elders are ordained and are therefore appointed for life or until resignation or they are removed from the Session.

**Organisational Structure**

The Kirk Session which meets five times a year is responsible for both spiritual and temporal matters within the congregation. The Fabric and Finance Group is responsible for the day-to-day management of the temporal matters of the congregation subject to the oversight of the Session as the charity trustees. Powers to discharge certain responsibilities are delegated to the Finance Committee, Property Committee and Administration Committee as appropriate.

**Statement of Trustees' Responsibilities  
for the year ended 31 December 2024**

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

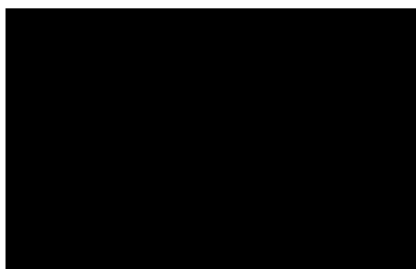
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material 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 operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Approved by the Trustees and signed on their behalf,



Duddingston Kirk (Church of Scotland), Edinburgh

**Independent Examiner's Report to the Trustees of Duddingston Kirk (Church of Scotland), Edinburgh**

I report on the accounts of the charity for the year ended 31 December 2024, set out on pages 7 to 16.

**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 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

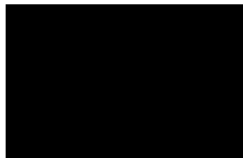
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - o to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:



Address

Chartered Accountant  
Hollis Accounting Limited  
3 Melville Crescent  
Edinburgh  
EH3 7HW

Date:

10/3/25

**Statement of Financial Activities  
For the year ended 31st December 2024**

	Notes	2024			Total £	2023			Total £
		Unrestricted General Funds £	Designated Funds £	Restricted Funds £		Unrestricted General Funds £	Designated Funds £	Restricted Funds £	
<b>Income</b>									
<b>Income from generated funds</b>									
Donations and legacies	1	92,714	10,516	2,995	106,225	97,266	13,567	8,560	119,393
Charitable activities	4	690	37,676	12,000	50,366	1,957	33,881	9,800	45,638
Other trading activities	2	18,742	-	-	18,742	19,245	-	-	19,245
Investments	3	13,344	464	-	13,808	9,238	387	-	9,625
Other					-				-
<b>Total</b>		<b>125,490</b>	<b>48,656</b>	<b>14,995</b>	<b>189,141</b>	<b>127,706</b>	<b>47,835</b>	<b>18,360</b>	<b>193,901</b>
<b>Expenditure on:</b>									
Raising funds	5	254	-	-	254	-	-	-	-
Charitable activities		139,575	76,472	15,414	231,461	140,702	35,782	12,244	188,728
Other					-				-
<b>Total</b>		<b>139,829</b>	<b>76,472</b>	<b>15,414</b>	<b>231,715</b>	<b>140,702</b>	<b>35,782</b>	<b>12,244</b>	<b>188,728</b>
Net gains/(losses) on investment	9	3,394	77	-	3,471	2,653	310	-	2,963
<b>Net income/(expenditure)</b>		<b>(10,945)</b>	<b>(27,739)</b>	<b>(419)</b>	<b>(39,103)</b>	<b>(10,343)</b>	<b>12,363</b>	<b>6,116</b>	<b>8,136</b>
Transfers between funds	13	23,778	(23,778)	-	-	18,404	(18,404)	-	-
<b>Net movement in funds</b>		<b>12,833</b>	<b>(51,517)</b>	<b>(419)</b>	<b>(39,103)</b>	<b>8,061</b>	<b>(6,041)</b>	<b>6,116</b>	<b>8,136</b>
<b>Fund balances brought forward</b>		<b>111,071</b>	<b>187,314</b>	<b>22,857</b>	<b>321,242</b>	<b>103,010</b>	<b>193,355</b>	<b>16,741</b>	<b>313,106</b>
<b>Fund balance carried forward</b>		<b>123,904</b>	<b>135,797</b>	<b>22,438</b>	<b>282,139</b>	<b>111,071</b>	<b>187,314</b>	<b>22,857</b>	<b>321,242</b>

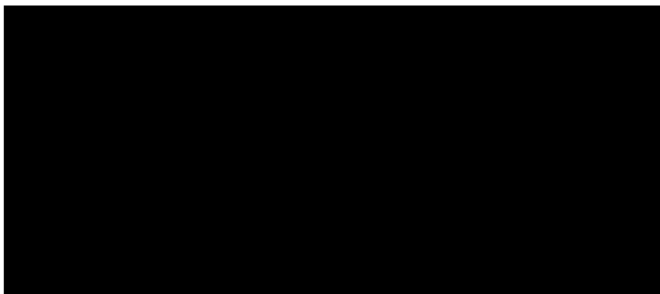
The notes on pages 9 to 16 form part of these financial statements

**Unaudited Balance Sheet  
As at 31 December 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible Fixed Assets	8	-		-	
Investments	9	47,925		44,454	
			47,925		44,454
<b>Current assets</b>					
Debtors	10	31,430		25,454	
Church of Scotland Investors Trust Deposits		170,243		224,187	
Cash at bank and in hand		36,708		30,108	
			238,381		279,749
<b>Creditors: Amounts falling due within one year</b>	11	<u>(4,167)</u>		<u>(2,961)</u>	
<b>Net current assets</b>			234,214		276,788
<b>Net assets</b>			<u>282,139</u>		<u>321,242</u>
<b>Unrestricted Funds</b>					
General Funds	13	123,904		111,071	
Designated Funds		135,797		187,314	
			259,701		298,385
<b>Restricted Funds</b>	13		22,438		22,857
<b>Endowment Funds</b>	13		-		-
			<u>282,139</u>		<u>321,242</u>

The financial statements were approved and authorised for issue by the Kirk

on 6.1.2025 and are signed on their behalf by:



The notes on pages 9 to 16 form part of these financial statements

## Notes to the Financial Statements

### 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.

### Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public service entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Funds

Funds held by the charity are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds – 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.

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds have been set aside to be used for specific purposes as identified by the Trustees. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

### Income

All donations and gifts are included within income under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

### Expenditure

All expenditure is recognised on an accruals basis as the liability is incurred.

### Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls 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 expenditure in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £6,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. At present nothing falls into this category. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment – 3 years

### Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate. The organisation is recognised as a charity by HM Revenue and Customs. Accordingly, no provision is made for taxation liabilities.

Notes to the Financial Statements (Continued)

	Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
	General	Designated			General	Designated		
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
<b>1</b>	<b>Donations and legacies</b>							
Offerings	78,060	-	-	78,060	76,111	-	-	76,111
Tax recovered on Gift Aid	7,800	-	-	7,800	10,000	-	-	10,000
Legacies	-	-	-	-	-	-	-	-
Organisations Income	-	8,264	-	8,264	-	10,567	-	10,567
Donations	6,854	2,252	2,995	12,101	11,155	3,000	8,560	22,715
	<u>92,714</u>	<u>10,516</u>	<u>2,995</u>	<u>106,225</u>	<u>97,266</u>	<u>13,567</u>	<u>8,560</u>	<u>119,393</u>
<b>2</b>	<b>Other trading activities</b>							
Use of Premises	18,742	-	-	18,742	19,245	-	-	19,245
	<u>18,742</u>	<u>-</u>	<u>-</u>	<u>18,742</u>	<u>19,245</u>	<u>-</u>	<u>-</u>	<u>19,245</u>
<b>3</b>	<b>Investment income</b>							
Deposit interest	13,344	464	-	13,808	9,238	387	-	9,625
	<u>13,344</u>	<u>464</u>	<u>-</u>	<u>13,808</u>	<u>9,238</u>	<u>387</u>	<u>-</u>	<u>9,625</u>
<b>4</b>	<b>Charitable activities</b>							
Weddings & Funerals	690	-	-	690	1,570	-	-	1,570
Ukraine project grant income	-	-	12,000	12,000	-	-	9,800	9,800
Garden Room income	-	36,007	-	36,007	-	30,723	-	30,723
Vine leaf income	-	520	-	520	-	1,040	-	1,040
Other income	-	1,149	-	1,149	387	2,118	-	2,505
	<u>690</u>	<u>37,676</u>	<u>12,000</u>	<u>50,366</u>	<u>1,957</u>	<u>33,881</u>	<u>9,800</u>	<u>45,638</u>
Other unrestricted income represents donations for Sunday teas, congregational lunches and income from our annual Chinese New Year dinner.								
<b>Total income</b>	<u><b>125,490</b></u>	<u><b>48,656</b></u>	<u><b>14,995</b></u>	<u><b>189,141</b></u>	<u><b>127,706</b></u>	<u><b>47,835</b></u>	<u><b>18,360</b></u>	<u><b>193,901</b></u>

**Notes to the Financial Statements (Continued)**

5 Analysis of Expenditure	Unrestricted		Restricted		Total		Unrestricted		Restricted		Total	
	General	Designated	2024	2024	2024	2024	General	Designated	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£
<b>Raising funds</b>												
Investment Manager's fees												
Offering envelopes	254	-	-	-	-	254						
Total Costs of Generating Funds	254	-	-	-	-	254						
<b>Charitable Activities</b>												
Giving to Grow	71,924	-	-	-	-	71,924	72,472	-	-	-	-	72,472
Presbytery Dues	1,497	-	-	-	-	1,497	1,403	-	-	-	-	1,403
Minister's Expenses	1,657	-	-	-	-	1,657	1,518	-	-	-	-	1,518
Pastoral expenses	-	1,081	-	-	-	1,081	-	1,076	-	-	-	1,076
Pulpit and organ supply	300	-	-	-	-	300	830	-	-	-	-	830
Salary costs	27,623	14,330	-	-	-	41,953	28,368	12,191	-	-	-	40,559
Chinese New Year expenses	-	672	-	-	-	672	-	729	-	-	-	729
Flower fund expenses	-	1,168	-	-	-	1,168	-	1,284	-	-	-	1,284
Garden Room running costs	-	12,657	-	-	-	12,657	-	10,129	-	-	-	10,129
Building repairs and running costs	7,327	5,118	-	-	-	12,445	12,696	-	-	-	-	12,696
Heating and lighting	12,229	-	-	-	-	12,229	8,044	-	-	-	-	8,044
Insurance	5,702	-	-	-	-	5,702	4,220	-	-	-	-	4,220
Council Tax	2,028	-	-	-	-	2,028	2,455	-	-	-	-	2,455
New and major building projects	-	5,590	-	-	-	5,590	-	3,217	-	-	-	3,217
Church Office Expenses	3,804	-	-	-	-	3,804	5,145	-	-	-	-	5,145
IT upgrade	191	-	-	-	-	191	2,251	-	-	-	-	2,251
Memorial vine expenses	-	-	-	-	-	-	-	164	-	-	-	164
Other Expenses	-	6,332	-	-	-	6,332	-	6,992	-	-	-	6,992
Ukraine project costs	-	-	-	15,414	-	15,414	-	-	-	12,244	-	12,244
Water rates	3,841	-	-	-	-	3,841	-	-	-	-	-	-
New organ	-	29,524	-	-	-	29,524	-	-	-	-	-	-
Independent Examiner's Fee	1,452	-	-	-	-	1,452	1,300	-	-	-	-	1,300
<b>Total Charitable Activities</b>	139,575	76,472	15,414	15,414	231,461	140,702	35,782	12,244	12,244	188,728	188,728	
Total	139,829	76,472	15,414	15,414	231,715	140,702	35,782	12,244	12,244	188,728	188,728	

Support costs have not been separately identified as the trustees consider there is only one charitable activity

### Notes to the Financial Statements (Continued)

	2024	2023
	£	£
<b>6 Staff Costs and Numbers</b>		
Salaries and wages	40,729	39,649
Social Security costs	-	-
Employer Pension costs	1,224	910
<b>Total</b>	<u>41,953</u>	<u>40,559</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
	#	#
Administrative support	1	1
Garden Room staff	1	1
Music Staff	1	1
Pastoral Support	1	1
Premises maintenance	2	2
<b>Total</b>	<u>6</u>	<u>6</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

### 7 Trustee Remuneration and Related Party Transactions

During the year two members of the Kirk Session received payments for their employment. ██████████ received £5,327 (2023: £5,373) for working as office administrator during the year. ██████████ received £4,301 (2023: £4,579) for his work as Church organist. The Minister also received £3,685 (2023: £3,973) to cover Travelling Expenses and Council Tax costs.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £13,752 (2023: £14,376) was donated to the general fund by trustees and £940 (2023: £3,860) was donated to the restricted Ukraine fund.

### 8 Tangible Fixed Assets

	Buildings	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	-	-	-
At 31 December 2024	-	-	-
<b>Depreciation</b>			
At 1 January 2024	-	-	-
At 31 December 2024	-	-	-
<b>Net Book Values</b>			
At 1 January 2024	-	-	-
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>

## Notes to the Financial Statements (Continued)

<b>9 Investments</b>		<b>2024</b>	<b>2023</b>		
		£	£		
Market Value at 1 January		44,454	41,491		
Unrealised gain/(loss) on investments		3,471	2,963		
Market value at 31 December		<u>47,925</u>	<u>44,454</u>		
Investments at cost at 31 December		<u>13,282</u>	<u>13,282</u>		
The following investments are held:					
CofS Investors Trust Growth Fund (General)	6,170 units	39,365	35,971		
CofS Investors Trust Income Fund (Lunch Club)	774 units	8,560	8,483		
		<u>47,925</u>	<u>44,454</u>		
<b>10 Debtors</b>		<b>2024</b>	<b>2023</b>		
		£	£		
Gift Aid Tax Refund due		31,430	23,630		
Other debtors		-	1,824		
Note: gift aid debtor is an estimated figure		<u>31,430</u>	<u>25,454</u>		
<b>11 Creditors</b>		<b>2024</b>	<b>2023</b>		
		£	£		
Accruals and deferred income		(3,691)	(2,961)		
Payroll creditors		(476)	-		
		<u>(4,167)</u>	<u>(2,961)</u>		
<b>12 Analysis of net assets between funds</b>					
	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total Funds</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	39,365	8,560	-	-	47,925
Current Assets	88,706	127,237	22,438	-	238,381
Current Liabilities	(4,167)	-	-	-	(4,167)
	<u>123,904</u>	<u>135,797</u>	<u>22,438</u>	<u>-</u>	<u>282,139</u>
	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	35,972	8,483	-	-	44,455
Current Assets	78,060	178,831	22,857	-	279,748
Current Liabilities	(2,961)	-	-	-	(2,961)
	<u>111,071</u>	<u>187,314</u>	<u>22,857</u>	<u>-</u>	<u>321,242</u>

**Notes to the Financial Statements (Continued)**

**13 Movements in Funds**

	At 1 Jan 2024		Income		Expenditure		Transfers		Investment		At 31 Dec 2024	
	£	£	£	£	£	£	£	£	£	£	£	£
<b>Endowment Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restricted Funds</b>												
Ukraine Fund	22,857	14,995	(15,414)	-	-	-	-	-	-	-	-	22,438
	22,857	14,995	(15,414)	-	-	-	-	-	-	-	-	22,438
<b>Designated Funds</b>												
900 Fund	10,923	1,000	(840)	(11,083)	-	-	-	-	-	-	-	-
Chinese Dinner	500	1,148	(672)	-	-	-	-	-	-	-	-	976
Fabric Fund	14,083	-	(5,590)	-	-	-	-	-	-	-	-	8,493
Flower Fund	768	1,002	(1,168)	-	-	-	-	-	-	-	-	602
Garden Room fund	6,531	36,007	(25,843)	(11,695)	-	-	-	-	-	-	-	5,000
Ministry Fund	136,897	770	(36,867)	-	-	-	-	-	-	-	-	100,800
<b>Organisations</b>												
Lunch Club	11,708	4,319	(3,036)	(500)	77	12,568	-	-	-	-	-	-
Toddler Group	2,026	1,223	(663)	-	-	2,586	-	-	-	-	-	-
Garden Club	3,077	1,976	(1,225)	-	-	3,828	-	-	-	-	-	-
Art Group	801	1,211	(568)	(500)	-	944	-	-	-	-	-	-
In Stitches	-	-	-	-	-	-	-	-	-	-	-	-
	187,314	48,656	(76,472)	(23,778)	77	135,797	-	-	-	-	-	-
<b>Unrestricted Funds</b>												
Gen. Reserve Fund	101,759	-	-	-	-	101,759	-	-	-	-	-	-
General Fund	9,312	125,490	(139,829)	23,778	3,394	22,145	-	-	-	-	-	-
	111,071	125,490	(139,829)	23,778	3,394	123,904	-	-	-	-	-	-
Total funds	321,242	189,141	(231,715)	-	3,471	282,139	-	-	-	-	-	-
	16,741	18,360	(12,244)	-	-	-	-	-	-	-	-	22,857
	16,741	18,360	(12,244)	-	-	-	-	-	-	-	-	22,857
	10,923	-	-	-	-	-	-	-	-	-	-	10,923
	1,655	1,235	(729)	(1,661)	-	500	-	-	-	-	-	500
	17,300	-	(3,217)	-	-	14,083	-	-	-	-	-	14,083
	782	1,270	(1,284)	-	-	768	-	-	-	-	-	768
	7,021	30,723	(15,957)	(15,256)	-	6,531	-	-	-	-	-	6,531
	140,459	4,040	(7,602)	-	-	136,897	-	-	-	-	-	136,897
	10,451	5,231	(3,784)	(500)	310	11,708	-	-	-	-	-	-
	1,837	1,178	(789)	(200)	-	2,026	-	-	-	-	-	-
	2,517	2,494	(1,734)	(200)	-	3,077	-	-	-	-	-	-
	410	1,339	(461)	(487)	-	801	-	-	-	-	-	-
	-	325	(225)	(100)	-	-	-	-	-	-	-	-
	193,355	47,835	(35,782)	(18,404)	310	187,314	-	-	-	-	-	-
	101,759	-	-	-	-	101,759	-	-	-	-	-	-
	1,251	127,706	(140,702)	18,404	2,653	9,312	-	-	-	-	-	-
	103,010	127,706	(140,702)	18,404	2,653	111,071	-	-	-	-	-	-
	313,106	193,901	(188,728)	-	2,963	321,242	-	-	-	-	-	-

## **Notes to the Financial Statements (Continued)**

### **Purposes of Restricted Funds:**

#### **Restricted Ukraine project fund**

In April 2022 Duddingston Kirk set up a restricted fund to support Ukrainian refugees to live in the parish. Donations to this fund are restricted for this purpose. Should the fund no longer be required any remaining funds will be transferred to Christian Aid for their work with refugee communities wherever the need is greatest at that time.

### **Purposes of Designated Funds:**

**900th fund-** a fund to spend on marking the 900th anniversary of Duddingston Kirk in 2024. The remaining funds have now been transferred back to the general fund.

**Fabric Fund-** for repairs and maintenance of church property and for significant purchases of equipment.

**Flower Fund-** to hold donations to the Kirk flowers and flower expenses

**Garden Room fund-** holds all income and expenses from the Garden Room. The fund should hold sufficient funds to cover running costs and potential repairs and improvements, any remaining surplus is transferred to the General Fund.

**Ministry Fund-** to support the pastoral work of the Church in the local community

**Organisations:** The church organisations funds are held for the purposes of the relevant organisations.

**Duddingston Kirk (Church of Scotland), Edinburgh**  
**Notes to the Financial Statements (Continued)**

<b>14 Collections for Third Parties</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Christian Aid Give A Day's Pay	686	1,580
Coffee afternoon for Christian Aid	975	631
Lunch Club collection for CHAS	-	840
Craft Fair/Riding of the Marches	536	-
Watchnight service- Project Stedfast	-	255
Watchnight service- Fresh Start	-	255
	<u>2,197</u>	<u>3,561</u>

**15 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.

**16 Related Charities**

Dr Neil's Garden Trust (SC028097) is a related Charitable Company, as the Kirk Session of Duddingston Kirk can nominate five of the nine Directors, and Kirk Session nominated Members in aggregate have an equal voting weight to the aggregate of Ordinary Members of the Charitable Company. Jock Tamson's Gairden (SC050428) is also a related Charity as the Kirk Session of Duddingston Kirk can nominate four of its nine Trustees. In the year both related charities made small contributions to Duddingston Kirk for heat and light costs, and Jock Tamson's Gairden was paid for cutting the Church grass.

**Appendix**

**FUNDS HELD BY THE GENERAL TRUSTEES ON BEHALF OF THE CONGREGATION**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Capital Account		-
Revenue Account	2,061	1,966
Temporary Account		-