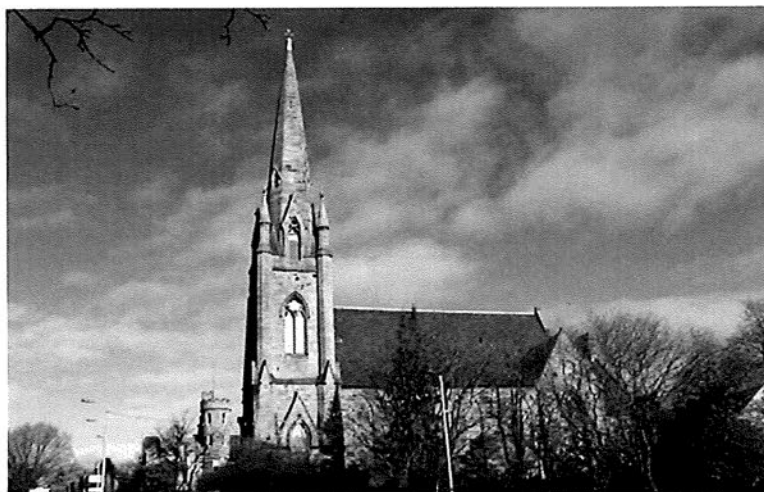


**Lenzie Old Parish**

**Church of Scotland**

**TRUSTEES' REPORTS  
and  
FINANCIAL STATEMENTS**

**2024**



**Congregation No: 160872**

**Scottish Charity No: SC008935**

**Lenzie Old Parish Church  
Trustees' Annual Report  
Year ended 31 December 2024**

The trustees present the annual report and accounts for Lenzie Old Parish Church for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with 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 to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1 January 2019.

**Reference and Administrative Information**

Charity Name: Lenzie Old Parish Church of Scotland

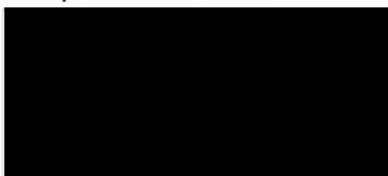
Charity Registration Number: SC008935

Congregation Reference No: 160872

Contact Address  
Lenzie Old Parish Church  
Garngaber Avenue  
Lenzie  
Glasgow G66 4LJ.



**Independent Examiner**



**Bankers**

Royal Bank of Scotland  
Lenzie Branch  
116, Cowgate  
Kirkintilloch  
Glasgow  
G66 1JX

**Lenzie Old Parish Church**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**

**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution. In December 2023 the Kirk Session in agreement with the congregation agreed to change the constitution of Lenzie Old Parish Church to that of a Unitary constitution as per the Church of Scotlands edict. The votes for those of the congregation were :- In favour 108, Against 1. The Session Clerk completed the forms and sent these to Glasgow Presbytery for approval.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The members of the Kirk Session are the elders of the church, chosen from the members of the congregation who are considered to have the appropriate gifts and skills, with the minister as moderator. The minister is elected by the congregation and inducted by Presbytery. In accordance with the Model Deed of Constitution (see above), all members of the Kirk Session are, ex officio, members of the Congregational Board. Other members of the Congregational Board are appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

**Organisational Structure**

The Congregational Board is chaired by the minister - Interim Moderator and met 6 times in the past year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session, which is responsible for spiritual affairs within the church, met 9 times in the year which included Communion.

**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.

Worship is held at 11.00 a.m. on Sunday mornings and there are joint services with Lenzie Union Parish Church on Remembrance Sunday, during the Easter week and over the summer holiday period. Communion is celebrated on the last Sundays of January, April and October and on Easter Sunday. 'Contact', the church magazine, continues to be produced regularly and the church has a congregational website ([www.lenzieoldparish.co.uk](http://www.lenzieoldparish.co.uk)).

**Church Door Open**

Normally, the church door is open throughout the year one morning a week for prayer or merely a time of quiet in the sanctuary.

Under normal circumstances, the Church is open on a Thursday morning, from 10.00a.m. until 11.30a.m. Banners are placed outside to let everyone know that the church is open. Volunteers take it in turns to be in attendance -2 per week.



□

**Lenzie Old Parish Church**  
**Year Ending 31st December 2024**

**Achievements and Performance**

Session Clerk's Report-2024 We had a good response from those of our congregation who were able to attend church on a regular basis. We still offer online services on a regular basis for those who cannot attend the church.

██████████ is still our Interim Moderator, In May 2024 ██████████ was welcomed by our congregation as our Assistant Minister. We were also delighted to host Julie's Ordination which was a first ever in the 150 years of our church.

We have Communion three times a year and share Easter Services with other churches in the community plus our Watchnight service was shared with Lenzie Union. We had a Blue Light service for those dealing with bereavement and a Christingle service for our young families.

We celebrated our 150th year by having a two day celebration including an organ recital and an exhibition of the many objects and papers from the past. We had teas and coffee afterwards to discuss what was shown on display.

The number of serving Elders is 33 one of which returned to being a serving elder after having to stand down for personal family reasons. Sadly over the past year we have lost three elders due to death. All Elders kept in touch with the congregation with regular visits. We have two Presbytery Elders who are on a number of committees and Lenzie Old hosted a Presbytery meeting which was a great success. One of our Elders puts all services that are recorded on Our Website, Facebook, Twitter and YouTube. Another of our Elders has been putting a monthly prayer mid week on these sites. We do a lot of fundraising for Lodging House Mission and Christian Aid by retrieval collections, coffee mornings and community collections. We have had a number of joint services throughout the year with Lenzie Union and also four Cluster services visiting each of the four churches over the year. The Cluster also arranged a study group which was attended by about 30 members of the four churches. Our usual Church groups Come and Sing dementia friendly singing group, Thursday Club for older people, Sewing and Craft Group, Prayer Group, Conversations Bible study and Time Out are all growing in success. The minister is chaplain to Millersneuk Primary School and the church sanctuary is used by the school for their end of term assemblies throughout the year.

We also host the community Christmas light switch on. Our halls are now back to being used to nearly full capacity. We have many Birthday Parties at the weekends when our regular users are not using the halls. We have also been having joint session meetings with Lenzie Union with regard to the Presbytery plan to join the two Churches and these are ongoing and moving forward although slowly.



**Lenzie Old Parish Church**  
**Year ended 31st December, 2024**

**Eco Group**

The Eco Group are still collecting medication foils for recycling. At least one large bin bag is filled every week and sent to a collection point.

**Country Dance Group**

Last Year was a difficult year for us, our numbers have been challenging and although we are few in number we are enthusiastic. None of us are expert, we enjoy a fun night with gentle exercise and the obligatory cup of tea. Our members come from the extensive community and are of a wide age range. We are looking for new members to join us, so if you know of anyone in the area, of any gender, who would like to join us they would be most welcome. Our session started again on the 7th September and we would love to welcome some new faces.

**Thursday Afternoon Club**

Our Club has been described as a wonderful ministry which makes such a difference to peoples' lives!

We meet every fortnight from September to June in the Church Hall. Ladies and gents come along and enjoy tea/coffee and homebaking followed by a game of rumikub, scrabble or dominoes or a chat amongst friends.

We have an average of 28 people attending the Club including Church members and non members and people referred to us from the Social Work Department.

We provide transport and in 2024 we gave £700 to the Church.

**The Choir**

The Choir has been able to continue with normal arrangements for practice and attendance at Sunday worship. We are fortunate to be able to maintain a four part choir albeit with reduced resources.

Our organist Jane Stirling continues to select a wide range of music for weekly anthems drawing on sources both traditional and contemporary.

An appeal from the pulpit for new voices was answered in September by two church members allowing the soprano and alto sections to gain an extra member each. Despite this we are still desperately short of tenors.

Within the present cluster grouping we are the only church where a choir is maintained and we hope to benefit in the future from joint services where choir members from our friends at Lenzie Union, St David's Memorial Park and

St Mary's can join us.

Choir Convener

**Lenzie Old Parish Church**  
**Year ended 31st December, 2024**  
**Christian Aid**

Thanks to all who have continued to use and fill small boxes and other containers for Christian Aid during 2024. I realise fewer folk have loose change as they use debit cards or phones for financial transactions, but the need for aid never goes away. There is now a supply of boxes on the table in the vestibule.

Our total banking for Lenzie Old alone during 2024 was £2733.98 from all sources and events. On Saturday 23rd March, Lenzie Old will be the venue for a "Drop In" morning for Christian Aid reps from East Dunbartonshire, North Lanarkshire and North East Glasgow. As well as a get together, we will be given an update on current projects and Christian Aid Week 2025.

**No one should have to live without the hope of a better life**

It's easy to feel powerless when we hear of the overwhelming challenges caused by global conflict, climate emergencies, injustice and exploitation.

At Christian Aid we believe that no one should have to lose their children to malnutrition or disease – when the means to save them are within our reach. No one should have to live without the hope of a better life, when there are simple and practical ways for people like [REDACTED] from Afghanistan, to lift themselves out of poverty.

[REDACTED] was a proud shepherd before war and insecurity meant he and his family had to move to Herat. Left paralysed from a mine explosion [REDACTED] had little choice but to beg to feed his family.

*"Other than this aid, there is no help for my family. Without it there would be no food tonight. The biggest problem my family faces is poverty and half of the Afghan population share this with us."*

Too many people throughout the world are living in extreme poverty – people like [REDACTED] who is no different to us, except for the circumstances of his country and the impossible odds he faces every day of his life.

With every new project and every day that passes, we see the impossible become possible. Family by family, community by community, people are transforming their own lives. And we can help – inspired by our Christian faith and a belief that change is possible, fuelled by the amazing progress we see every day.

Thank you on behalf of Christian Aid for all your support. Believe in the possible.

[REDACTED] Coordinator, Kirkintilloch and Lenzie Action Group

**Scottish Bible Society**

Lenzie Old is part of the Lenzie Action group of the Scottish Bible Society, comprising 2 Churches of Scotland and one Scottish Episcopal Church.

We hold all events jointly, locations moving between the member churches. Owing to illness 2024 was a quiet year for us. We did, however send £405 to the Society and have already sent £1040 this current year. Individual church members also support the society privately.

Transform, the magazine of the Scottish Bible Society is distributed to members twice yearly and members are kept informed through Contact, our church magazine, of current projects both here and overseas.

[REDACTED]  
Group Coordinator

**Prayer Co-ordinator's Report**

Our "Prayer Box" and cards remain accessible in the vestibule, in addition to freely available Prayer resources. Prayers are shared in complete confidence with our locum minister once a month.

National Week of Prayer for Science and the Church 2025

The Society, Religion and Technology(SRT) project has been involved in launching a Nationwide initiative and offering a week of online prayer to coincide with British Science week (7<sup>th</sup> to 16<sup>th</sup> March).

Thy Kingdom Come

This year the Global ecumenical Prayer movement "Thy Kingdom Come" celebrates it's 10<sup>th</sup> Anniversary (29<sup>th</sup> May -8<sup>th</sup> June between Ascension to Pentecost) and this year's focus is on the "Lord's Prayer." Further resources will be available.

[REDACTED]



**Lenzie Old Parish Church**  
**Year ended 31<sup>st</sup> December 2024**

**Focus**

**Report for Focus**

Focus have had no P7-S6 children attending during the past year.

The locum minister, Julie Hearty, has commenced a monthly family service, which will hopefully encourage children/ teenagers to come along.

Elaine Forbes ( Focus )

**Sunday School**

Due to numbers reducing it was agreed by the Board & Session that the Sunday School would amalgamate with Lenzie Union Sunday school

**Time Out**

Each Monday from September to April, Time Out meet to enjoy friendship, fellowship and enjoyment. We are a group of twenty seven ladies, some of whom are working, while others have retired.

Our evenings are so varied with invited speakers, activities, topical evenings, visits to local theatre and games evenings.

Each year we select two charities to support. We also make a donation to our church funds to help with the running costs.

Our group is open to all and very welcoming.

**Fund Raising**

At the beginning of last session (2023 - 24) the FRC had lost its chairperson and several hard working members. As a result, it looked doubtful that it would be able to carry on organising fund raising activities. However, thanks to new volunteers coming forward and an agreement that we would adopt a more collegiate approach, the committee was able to function last session and this session.

Two major fund raising events were organised last session.

1. A "Kool Kurling" evening which raised money for Church funds and also money to donate to the charity Water Aid.
2. A St Andrew's Day coffee afternoon (coffee/tea/cakes/music/quiz) which raised a sum of money for Church funds.

It is the intention of the FRC to organise further fundraising events this session (2024 - 25).

**Hall Letting-Annual Report 2024**

Hall letting continues to thrive. We have 3 main lets-

Tower Pre School and After School

Sports Squad

Elizabeth Murray School of Dance

In addition we host Mother and Toddlers, Rainbows, Brownies, badminton, country dancing, tai chi, fitness and yoga classes.

Come and Sing, our dementia friendly group and the Afternoon Club provide a valuable service to the local community. We also have Time Out and a popular craft group.

All commercial lets have signed a Church of Scotland contract and we increased the charges to £18 per hour for regular commercial lets and £25 per hour for parties. We had 47 parties last year at the weekends.



**Lenzie Old Parish Church**  
**Year ended 31st December, 2024**

**Come & Sing Lenzie**

The dementia friendly singing group continues to meet throughout the year. We have stayed with our format of tea, cakes and chat for the first half hour, followed by an hour of singing.

On Tuesday afternoons where attendance is usually around 60, This includes visits from local care homes who consist of 6 residents and 2 staff. Our format remains the same:

Serving refreshments/home baking, chatting, then a singalong with our retired music teacher, [REDACTED] providing accompaniment on piano. She has not always been in the best of health, but always makes Herculean attempts to be with us.

MackIntosh at the Willow Tearooms again invited and catered for us there just before Christmas. We had a very successful Christmas Party in our own hall, which was enjoyed by all.

We continue to welcome guest singers and groups to entertain us. Our team of around 16 volunteers help to set up, welcome people arriving, prepare and serve refreshments.

We are supported financially by donations from those who attend, which enables us to contribute to our Church for the use of the hall. Our links with Alzheimer Scotland continue with the local representative a regular visitor and we are able to support the organisation financially. We are also a Help point for "Playlist for Life" and provide support for this worthwhile organisation. Music is a valuable, uplifting medium for all, including those living with dementia. We are indebted to those who bring along family and friends living with dementia.

We have also been fortunate to have pupils from Lenzie Academy help out at our sessions and were recently invited to their "Spring Fling" held at the school, where the pupils and staff treated our group to an afternoon of tea/cakes (Easter eggs) and wonderful music/drama entertainment.

We regularly receive encouraging feedback from those who attend and have had great attendance even when the weather has been poorly. We will continue with our fortnightly sessions for the foreseeable future.

Come and Sing Lenzie Team.

**Lenzie Old Parish -Craft and quilting group.**

The craft group meets on a Wednesday morning in the session room. We have 8 regular members and space for more interested crafters.

The craft group have as usual been very busy this year. We started off making sensory mats for the dementia and sent many to the Queen Elizabeth hospital dementia ward. We received many thank you letters from the hospital. Our next project was Kindness - a charity set up to help homeless young people: to help change lives. The group running this charity get very little help and fund raise for all they need. They have a cafe / meeting place in Cadder and a shop in the city centre. Working in conjunction with Timeout we invited Kindness to give us all a talk. Everyone was very impressed and donated many items to help set up homes, and to sell in the shop. The craft club knitted many children's Jumpers and cardigans, gave dolls, made toys for the many less well off children to help with Christmas.

The group ran a workshop just before Christmas to make " fabric Christmas trees" this was good fun and is ongoing at the moment with the hope of completing them for next Christmas.

We are now involved with the Glasgow knit project to knit as many blankets to help the homeless Through The Lodging House Mission. The Glasgow presbytery are hoping to have an exhibition of all the blankets from all the churches . All the church are involved, by some donating wool and knitting squares to be stitched together. So far we have 6 completed blankets.

**Lenzie Old Parish Church**  
**Year Ending 31st December, 2024**

**Financial Review**

The principal source of income through 2024 is the weekly offerings contributed by members of the congregation.

Offerings during the year amounted to £63,636 a reduction of 9.3% (2023 - £70,161 ) In addition to this, Tax recovered from Gift Aid was £13,884 a reduction of 8% ( 2023 - £15,090) contributions from church organisations were down to £2,335 compared to £2,650 in 2023 - these reductions to our income were due to members leaving/passing.

Income from charitable activities had a slight decrease to £10,891 compared to £11,096 for 2023

Income from hall letting had a slight decrease by 7.8% to £36,334 from £39,410 in 2023.

During the year, general maintenance to the church and manse was carried out and the Fabric costs amounted to £17,671 (a reduction of 1.2%) for 2024 compared to £17,884 for 2023. This was due to carrying out limited maintenance over the year.

Sound and Video desk costs along with annual garden maintenance costs for the church of £3,188 and the Manse are included in Fabric costs.

Heating & Lighting increased by 16% to £11,634 from £10,018 in 2023.

The money from the Sale of the Manse was put into a 35day Designated fund and we received £10,025 in interest which is to be used for fabric related purposes only. This has helped greatly to balance the accounts

We continue to meet all our financial commitments to the Church of Scotland and the Presbytery of Glasgow although our Ministries & Mission payments have been increased to £56,963 (14.6%) from £49,697 in 2023, Presbytery Contributions were increased by 125% to £7339 for 2024, Pulpit Supply increased to £1915, vacancy costs were reduced to £49.

Our funds have not reduced, they have increased. This is due to the sale of the manse (Increase over the book value £180,848) and the interest received from the Designated account (£10,025) along with the Gift tax received (£13,884) through the year.

Although our income fell we managed to reduce costs where required. This has resulted in the church meeting our commitments and ending the year with a small surplus of £1,687 before the sale of the Manse compared to £26,562 in 2023.

**Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At the conclusion of the financial year, the church held reserves of £45,738 in the General Fund which is used to meet the normal recurrent expenditure of the church and the Fabric Fund £83,591 of which £930 is restricted. The reserves held by the various organisations amounted to £2,730 of which £201 is restricted and £5,980 is held to cover any repairs required by the church organ of which £398 is restricted. Kirk Session funds stand at £2,195. With the church being a listed building, We are aware that expensive repairs can develop at any time and for this reason, our Fabric Committee monitor the roofs and stonework on a regular basis looking for any erosion which may develop.

" The designated Manse fund is now £555,848 and the fund is being held for the purchase of a new Manse".



**Lenzie Old Parish Church**  
**Year end 31st December 2024**

**Statement of Risk**

There is at present, a proposal by the Presbytery of Glasgow that there should be a union between the congregations of Lenzie Old Parish Church and Lenzie Union Parish Church and consequent on this, a further proposal the buildings of Lenzie Old Parish Church be reassessed by 2025.

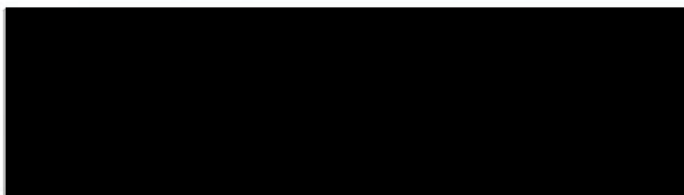
**Statement of Trustees' Responsibilities**

Charity law requires the 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 its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable charities SORP;
- make judgements 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; and
- 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.

Approved by the Trustees and signed on their behalf,



Date ...30th March 2025.....



**Lenzie Old Parish Church**  
**SC 008935**

**Independent Examiner's Report to the Trustees of Lenzie Old Parish Church**  
**Year ended 31st December 2024**

I report on the accounts of the charity for the year ended 31st December, 2024 which are set out on Pages 11-21

**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)

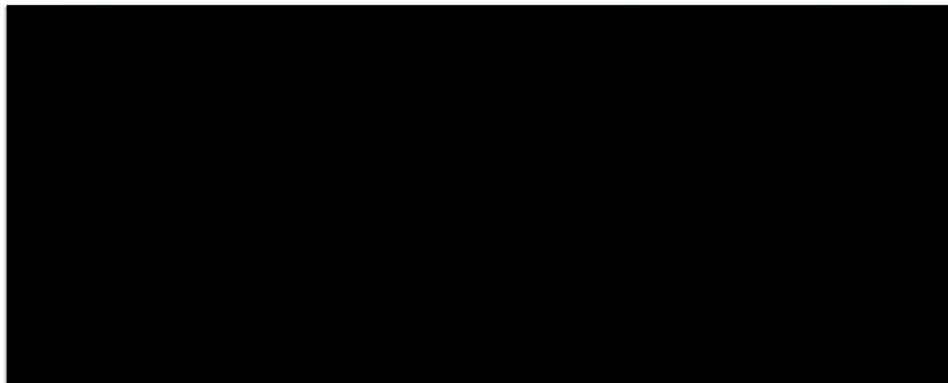
The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations (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:  
which gives me reasonable cause to believe that in any material respect the requirements: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) andto 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  
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



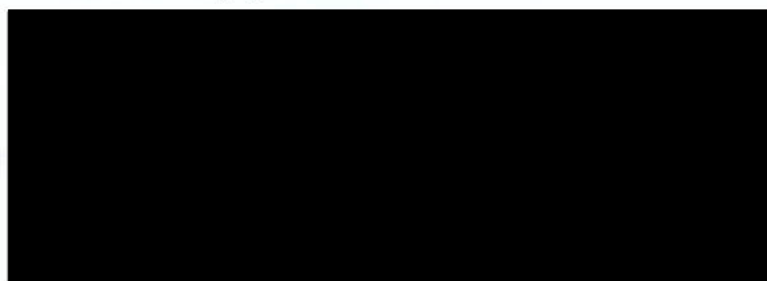
**Lenzie Old Parish Church**  
**Statement of Financial Activities**  
Year ended 31st December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
<b><u>Incoming Resources</u></b>									
<b>Income and Endowments from</b>									
1	Donations and Legacies	79,855			79,855	87,901			87,901
2	Charitable Activities	9,721	1,170		10,891	9,907	1,189		11,096
3	Other Trading Activities	36,334			36,334	39,410			39,410
4	Investments	13,608			13,608	2,414			2,414
5	Other	250			250	11,898			11,898
	<b>Total Income</b>	<b>139,768</b>	<b>1,170</b>		<b>140,938</b>	<b>151,530</b>	<b>1,189</b>		<b>152,719</b>
<b><u>Expenditure on</u></b>									
6	Raising Funds	81			81	132			132
	Charitable activities	138,868	991		139,859	125,363	887		126,250
	Other								
	<b>Total Expenditure</b>	<b>138,949</b>	<b>991</b>		<b>139,940</b>	<b>125,495</b>	<b>887</b>		<b>126,382</b>
	<b>Net income/ (expenditure) before gains and losses on investments</b>	<b>819</b>	<b>179</b>		<b>998</b>	<b>26,035</b>	<b>302</b>		<b>26,337</b>
	<b>Net gains (losses) on investments</b>	<b>689</b>			<b>689</b>	<b>225</b>			<b>225</b>
	Gain on sale of fixed asset	180,848			180,848				
	<b>Net Movement in Funds</b>	<b>182,356</b>	<b>179</b>		<b>182,535</b>	<b>26,260</b>	<b>302</b>		<b>26,562</b>
	<b>Total Funds Brought forward</b>	<b>512,195</b>	<b>1,351</b>	<b>1,000</b>	<b>514,546</b>	<b>485,935</b>	<b>1,049</b>	<b>1,000</b>	<b>487,984</b>
	<b>Total funds carried forward</b>	<b>694,551</b>	<b>1,530</b>	<b>1,000</b>	<b>697,081</b>	<b>512,195</b>	<b>1,351</b>	<b>1,000</b>	<b>514,546</b>

**Lenzie Old Parish Church**  
**Year Ending 31st December, 2024**  
**Balance Sheet**

		2024	2023
	<u>Note</u>		
<b>Fixed Assets</b>			
Tangible Fixed assets	9	0	375,000
Investments	10	<u>7,995</u>	<u>7,306</u>
		7,995	382,306
<b>Current Assets</b>			
Debtors	11	14,279	16,230
Bank and cash summary		<u>675,509</u>	<u>117,410</u>
		689,788	133,640
<b>Creditors</b>			
Falling due within one year	12	<u>(701)</u>	<u>(1,399)</u>
		689,087	132,241
<b>Net Current Assets</b>			
<b>Net Assets</b>		<u>697,082</u>	<u>514,547</u>
<b>Unrestricted Funds</b>	13		
General funds		45,738	53,519
Designated funds		<u>648,815</u>	<u>458,678</u>
		694,553	512,197
<b>Restricted Funds</b>	13	1,529	1,350
<b>Endowment Funds</b>	13	1,000	1,000
<b>Total Funds</b>		<u>697,082</u>	<u>514,547</u>

The accounts were approved by the Kirk Session and Congregational Board on  
For and on behalf of the Kirk Session and Congregational Board





## **Lenzie Old Parish Church**

### **Year ended 31st December 2024**

#### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceeding 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: Statements 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 Trust Investment (Scotland Act 2005 and the Charities Accounts Scotland Regulations 2006 (as amended)

#### **Fund Accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows. 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 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. 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.

#### **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 can be measured reliably.

#### **Donated services and Facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of economic benefit from the use by the charity can be measured reliably. In accordance with the Charities SORP (FRS102) 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.

#### **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this normally upon notification of the interest paid or payable by the bank.

#### **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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.

**Lenzie Old Parish Church**  
**Year ended 31st December 2024**

The Manse was vested locally at the Trustees valuation and was sold, therefore all other tangible assets costing in excess of £2,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. 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:

Audio Visual and sound equipment	5 to 10 years
Fixtures , fittings and office equipment	5 to 10 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**

Lenzie Old Parish Church 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.

## Lenzie Old Parish Church

Notes forming part of the financial statements  
for the year ended 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Endowment Funds 2023	Total 2023
<b>1 Donations and Legacies</b>							
Offerings	63,636			63,636	70,161		70,161
Tax recovered on Gift Aid	13,884			13,884	15,090		15,090
Legacies	0			0			0
Contributions from Congregational Organisations	2,335			2,335	2,650		2,650
	<u>79,855</u>	<u>0</u>		<u>79,855</u>	<u>87,901</u>	<u>0</u>	<u>87,901</u>
<b>2 Income from Charitable Activities</b>							
Weddings and Funerals	350			350	1,345		1,345
Regular Fundraising	2,616	740		3,356	2,319		2,319
Life & Work Income	588			588	(168)		-168
Congregational Organisations Income	6,167	430		6,597	6,411	1,189	7,600
	<u>9,721</u>	<u>1,170</u>		<u>10,891</u>	<u>9,907</u>	<u>1,189</u>	<u>11,096</u>
<b>3 Income from other trading activities</b>							
Income from Hall Letting	36,334			36,334	39,410		39,410
	<u>36,334</u>			<u>36,334</u>	<u>39,410</u>		<u>39,410</u>
<b>4 Investment Income</b>							
Dividends Received	169			169	150		150
Deposit Interest	3,400			3,400	2,254		2,254
Bank Interest	14			14	10		10
Interest 35 Day Account from Manse sale	10,025			10,025			
	<u>13,608</u>			<u>13,608</u>	<u>2,414</u>		<u>2,414</u>
<b>5 Other Income</b>							
Trustees re Grant	250			250	11,898		11,898
	<u>250</u>	<u>0</u>		<u>250</u>	<u>11,898</u>		<u>11,898</u>
<b>Total</b>	<u>139,768</u>	<u>1,170</u>		<u>140,938</u>	<u>151,550</u>	<u>1,189</u>	<u>152,719</u>



**Lenzie Old Parish Church**  
Notes forming part of the financial statements  
for the year ended 31st December 2024

**6 Analysis of Expenditure**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Endowment Funds 2023	Total 2023
<b>Costs of Generating Funds</b>							
Fundraising Purchases	0			0	34		34
Offering Envelopes	81			81	98		98
	<u>81</u>	<u></u>	<u></u>	<u>81</u>	<u>132</u>	<u></u>	<u>132</u>
<b>Charitable Activities</b>							
Ministries and Mission Allocation	56,963			56,963	49,679		49,679
Endowment Income	(283)			(283)	(225)		(225)
Presbytery Dues	7,339			7,339	3,256		3,256
Online Services / Software	238			238	338		338
Minister's Travel Expenses	320			320	1,153		1,153
Minister's Other Expenses	30			30	0		0
Pulpit Supply	1,915			1,915	1,831		1,831
Vocancy Costs/Locum	49			49	2,537		2,537
Salaries & Wages	22,156			22,156	20,933		20,933
Fabric Repairs & Maintenance	17,671			17,671	17,884		17,884
Heat, Light & Cleaning	11,634			11,634	10,018		10,018
Insurance	5,587			5,587	4,564		4,564
Council Tax Mance	290			290	2,149		2,149
Telephone, Printing & Stationery	2,363	342		2,363	2,419		2,419
Choir, Organ & Piano	1,920			1,920	1,142		1,142
Other expenses	2,959			2,959	2,157		2,157
Congregational Organisations expenses	7,717	649		8,366	5,528	887	6,415
	<u>138,868</u>	<u>991</u>	<u></u>	<u>139,859</u>	<u>125,363</u>	<u>887</u>	<u>126,250</u>
	<u>138,868</u>	<u>991</u>	<u></u>	<u>139,841</u>	<u>125,495</u>	<u>887</u>	<u>126,382</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.

Notes forming part of the financial statements  
for the year ended 31 December 2024

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and wages	22,058	20,933
Pension Contributions	87	0
Employer National Insurance	12	0
Total	<u>22,157</u>	<u>20,933</u>

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

	2024	2023
	Number	Number
Music staff	1	1
Premises maintenance	1	1
Secretarial Staff	1	1
	<u>3</u>	<u>3</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 of service) £38,884

8 Trustee Remuneration and Related Party Transactions

During the year 1 trustee the Locum minister received reimbursement of expenses incurred totalling 2024- £350 (2023 - £1152.6-)

No trustee or 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 £18,552.00 was donated to the congregation by trustees.

Notes forming part of the financial statements  
for the year ended 31 December 2024

9 Tangible Fixed Assets

	2024	2023
	Manse	Total
Valuation		
At 31 December 2023	375,000	375,000
Net Proceeds on Disposal	555,848	
Net Gain on Disposal	<u>180,848</u>	
Net Book Value		
At 31 December 2024	<u>0</u>	<u>375,000</u>

Note - the Manse was sold 24th May 2024 and the proceeds (£555,848) was put into a designated 35 day account

10 Investments

	2024	2023
	£	£
Market value at 31 December 2023	7,306	7,080
Unrealised gain / (loss) on investments	689	226
Market value at 31 December 2024	<u>7,995</u>	<u>7,306</u>
Investments at cost	<u>2,702</u>	<u>2,702</u>

The following investments are held:

Church of Scotland Investors Trust Growth Fund 1,253 units



**Lenzie Old Parish Church**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**11 Debtors**

	2024	2023
	£	£
Gift Aid Tax Refund Due	9,760	10,938
Use of premises	3,128	5,292
Giving to Grow Overpayment	1,391	0
	<u>14,279</u>	<u>16,230</u>
<b>12 Creditors</b>		
	2024	2023
	£	£
Sundry Creditors	320	1,274
HMRC	126	125
Agency Collection	<u>255</u>	<u>1,399</u>
	<u>701</u>	

**13 Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets					0
Investments		7,994			7,994
Current Assets	46,439	640,821	1,529	1,000	689,789
Current Liabilities	-701				-701
<b>Net assets at 31 Dec 2024</b>	<u>45,738</u>	<u>648,815</u>	<u>1,529</u>	<u>1,000</u>	<u>697,082</u>
Fixed Assets		375,000			375,000
Investments		7,206			7,206
Current Assets	54,918	76,372	1,350	1,000	133,640
Current Liabilities	-1,399				-1,399
<b>Net assets at 31 Dec 2023</b>	<u>53,519</u>	<u>458,678</u>	<u>1,350</u>	<u>1,000</u>	<u>514,547</u>

**14 Volunteers**

In common with all organisations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talent willingly for the benefit of the Church. The areas of congregation 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.

Notes forming part of the financial statements  
for the year ended 31 December 2024

15 Movements in Funds

	Fixed Assets Gains				At 31 Dec 2024			
	At 1 January 2024	Income	Outgoing	Investment	Transfers	At 31 Dec 2024		
	£	£	Resources	Gains	£	£	£	£
<b>Endowment funds</b>								
W Wallace & E McQuat Bequest	1,000	0	0	0	0	1,000		
	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>		
<b>Restricted funds</b>								
Flower Fund	420	430	-649			201		
Restricted Fabric Fund	930	0	0			930		
Restricted Organ Fund	0	740	-342			398		
	<u>1,350</u>	<u>1,170</u>	<u>-691</u>	<u>0</u>	<u>0</u>	<u>1,529</u>		
<b>Unrestricted funds</b>								
Designated Fabric Fund	71,947	10,025	0	689		82,661		
Designated Organ Fund	5,582	0	0	5,582		5,582		
Designated Manse Fund	375,000		0	180,848		555,848		
Kirk Session Fund	2,070	145	-20			2,195		
Sunday School	385	0	0	385		385		
Focus	303	4	0	0		307		
Time Out	965	688	-1,200			453		
Scottish Country Dance Club	666	672	-490			848		
Thursday Club	14	862	-845			31		
Come & Sing Group	1,449	3,584	-4,238			505		
Quilting Class	297	357	-654			0		
General Fund	53,519	123,432	-131,212			45,739		
	<u>512,197</u>	<u>139,769</u>	<u>-138,948</u>	<u>181,537</u>	<u>0</u>	<u>694,554</u>		
<b>Total funds</b>	<u>514,547</u>	<u>140,939</u>	<u>-139,939</u>	<u>181,537</u>	<u>0</u>	<u>697,083</u>		

Purposes of Endowment Funds

Income from the W Wallace & E McQuat Bequest is to be used to help the poor in the parish.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Restricted Fabric Fund: This fund represents donations specifically for the maintenance of church property.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Organ Fund: The Trustees have set aside funds for the maintenance of the organ.

Manse Fund: This fund represents the market value of the Manse.

Kirk Session Fund: The Trustees have set aside funds for use by the Kirk Session.

Church Organisation Funds: These funds are for use by the respective organisations.

16 Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	1054	748
Christian Aid	2733	1324
	<u>3,787</u>	<u>2,072</u>



2024 Account Transaction Statement: 160872 - LENZIE OLD 01/01/2024 to 22/11/2024

CHURCH OF SCOTLAND - GENERAL TRUSTEES Lenzie Old 160872 -

50 Credit Consol. Fabric Fund - Rev

		OPENING BALANCE:	12,322.83	
Date	Transaction	Account	Debit	Credit
15/02/2024	INTEREST Q/E 31/12/2023	Revenue Interest	0	£147.00
15/02/2024	INTEREST Q/E 31/12/2023	Revenue Interest	0.01	0
15/05/2024	INTEREST Q/E 31/03/2024	Revenue Interest	0	151.84
28/05/2024	HSBC CORNERSTONE MAST RENT	Rent Received - Telephone Masts	0	12,729.71
31/05/2024	Q4 allocation of support costs 2023	Administration Costs - Consol Fabric	9.27	0
31/05/2024	Q1 allocation of support costs 2024	Administration Costs - Consol Fabric	9.55	0
30/06/2024	Q2 allocation of support costs 2024	Administration Costs - Consol Fabric	837.31	0
15/08/2024	INTEREST Q/E 30/06/2024	Revenue Interest	0	258.54
30/09/2024	Q3 allocation of support costs 2024	Administration Costs - Consol Fabric	16.8	0
		TRANSACTIONS:	872.94	13,287.09
		CLOSING BALANCE:	24,736.98	

85t	Temporary Funds			
Date	Transaction	Account	Debit	Credit
		OPENING BALANCE:	3.6	
		CLOSING BALANCE:	3.6	

# Growth Fund

CofS Growth Fund

1253 units

2012	£3.53	£4,423.09
2013	£4.13	£5,174.89
2014	£4.29	£5,375.37
2015	£4.34	£5,438.02
2016	£4.75	£5,951.75
2017	£5.10	£6,390.03
2018	£4.92	£6,164.76
2019	£5.58	£6,991.74
2020	£5.37	£6,728.61
2021	£6.04	£7,568.12
2022	£ 5.65	£7,079.45
2023	£5.83	£7,304.29
2024	£6.38	£7,994.14

2012	£187.25	Gain
2013	£751.80	Gain
2014	£200.48	Gain
2015	£62.65	Gain
2016	£513.73	Gain
2017	£438.55	Gain
2018	£225.27	Loss
2019	£826.98	Gain
2020	£263.13	Loss
2021	£839.51	Gain
2022	£488.62	Loss
2023	£224.84	Gain
2024	£689.85	Gain