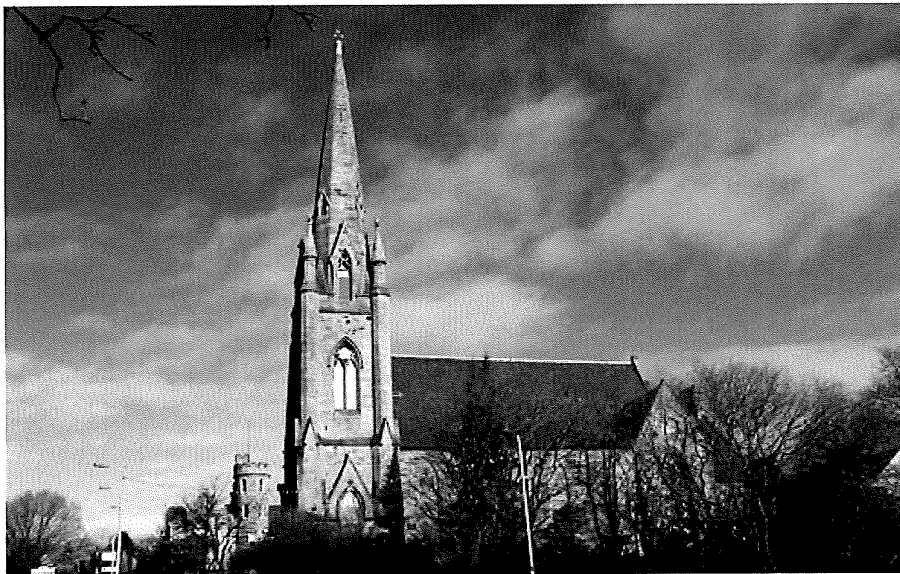


Lenzie Old Parish

Church of Scotland

**TRUSTEES' REPORTS
and
FINANCIAL STATEMENTS**

2025



Congregation No: 160872

Scottish Charity No: SC008935

Lenzie Old Parish Church
Trustees' Annual Report
Year ended 31 December 2025

The trustees present the annual report and accounts for Lenzie Old Parish Church for the year ended 31 December 2025. 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.

Trustees

Kirk Session

Rev Dr Philip Wright (interim Moderator up to May) Rev. Julie Hearty (Locum & Interim Moderator till October) Rev Richard Buckley Interim Moderator from Oct, **Mesdames** L. Bell, K. Brown, V. Burns, M. Calder, R. Craig, M. E. Daly, G. Drain, M. Frame, E. Forbes, L. Hall, E. Laird, C. Lang, F. Logan, M. Marshall, S. McNeil, A. Nicol (resigned Apr 2025), E. Yates, **Messrs.** A. Aitchison, D. Ayton, G. Bell, D. Calder, K. M. Campbell, N. Girvan, M. S. Hanson, I. Hector, Dr E Macdonald, S. McIntosh, D. G. McLean, Bob Martin, A F. Munro, H Purdie, J. A. Robertson, D Shearer.

Principal Office-bearers

Minister: Rev Dr Philip Wright (interim Moderator up to May, Rev Julie Hearty (Locum) Interim Moderator 24th May till 19th October 2025, Rev Richard Buckley Interim Moderator from Oct.

Session Clerks: Mrs E Yates.

Church Treasurer: Mr. S. McIntosh

Independent Examiner

Mr Hugh M Biggans B.A.C.A.,
9 Glenelg Crescent,
Kirkintilloch
Glasgow
G66 2PG

Bankers

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

Bank Of Scotland (Online)

Lenzie Old Parish Church
Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution. In December 2025 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 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 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 Kirk Session people nominated are assessed and then inducted into the Session .

Organisational Structure

The Kirk Session, which is responsible for spiritual affairs within the church, met 9 times in the year which included Communion. The Kirk Session is chaired by the Minister - Interim Moderator and meet 6 times in the past year to discuss business matters and certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

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).

Church Door Open

Normally, the church door is open throughout the year .

Lenzie Old Parish Church
Year Ending 31st December 2025

Achievements and Performance

Session Clerk's Report-2025

We had a good response from those of our congregation who were able to attend church on a regular basis. We have Teas and Coffees after the service on the first Sunday of the month which is a great social time. We still offer online services on a regular basis for those who cannot attend the church.

The Rev Dr Philip Wright was our Interim Moderator until May when The Rev Julie Hearty took over from June until October then Julie left and Rev Richard Buckley kindly stepped in.

In October 2025 Rev Julie Hearty left our congregation as our Assistant Minister and we wished her well in her new appointment.

We have Communion three times a year . We also share Easter Services with other churches in the community and our Watch night services are shared with Lenzie Union. We also had a Christingle service for our young families which was very well attended.

The number of serving Elders is 32. One moved out of the district. All Elders kept in touch with the congregation with regular visits.

We have two Presbytery Elders who are on a number of committees .

One of our Elders puts all services that are recorded on Our Website, Facebook, Twitter and YouTube . Another of our Elders has set up a WhatsApp prayer group for members of the church.

We do a lot of fundraising for Lodging House Mission and Christian Aid by retiral 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 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 which is always well attended with everyone coming into the church for hot drinks afterwards.

Our halls are 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, 2025

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. We have a new box for collecting old Tec equipment no longer used, this is picked up by a charity called "Plugged In", who recycle repair and distribute to local disadvantaged children/ adults. What can't be reused they dispose responsibly.

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, Kool Kurling or dominoes or a chat amongst friends.

We have an average of 23 people attending the Club including Church members and non members and people referred to us from the Social Work Department which is a good community outreach.

We provide transport and in 2025 we gave £650 to the Church.

The Choir

The Choir continues to contribute to Sunday Worship with a Tuesday evening practice throughout the months of September to April. We are still fortunate to have a Four part choir albeit with reduced resources than before 2020.

Our Organist Jane Stirling continues to select a wide range of music for weekly services drawing on sources both traditional and contemporary. this brings the total Choir Membership up to 12.

During the latter part of 2025 the Choir was able to source another singer for the Soprano Section and enlisted the help of a previous Choir member to assist the Alto Section for the 9 Lessons and Carols Service, this brings the total Choir Membership up to 12.

The Choir will benefit greatly in the event that both Ladies continue into 2026 and hopefully at some point some additional resources can be found for the Tenor Section.

Choir Convener

Lenzie Old Parish Church

Year ended 31st December, 2025

Christian Aid

Thanks to all who have continued to use and fill small boxes and other containers for Christian Aid during 2025. 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.

On Saturday 25th 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 In September of 2025, we held a concert, monies being divided between the Bible Society and Christian Aid. This was held in Lenzie Old and was a great success, raising £1080, £540 Of which was sent to the Bible Society.

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 Sadeq, from Afghanistan, to lift themselves out of poverty.

Sadeq was a proud shepherd before war and insecurity meant he and his family had to move to Herat. Left paralysed from a mine explosion Sadeq 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 Sadeq 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.](#)

Lorna Hall, Coordinator, Kirkintilloch and Lenzie Action Group

LENZIE OLD PARISH and The SCOTTISH BIBLE SOCIETY

Lenzie Old continues to be a part of the Lenzie Action Group, with Lenzie Union Church, St Cyprian's Episcopal Church. The Home Church in Kirkintilloch also supports our events. We continue to work with the Scottish Bible Society in Edinburgh, circulating copies of "Transform", the quarterly magazine of the Society to all churches.

In September of 2025, we held a concert, monies being divided between the Bible Society and Christian Aid. This was held in Lenzie Old and was a great success, raising £1080, £540 Of which was sent to the Bible Society.

December saw the distribution and sale of our annual Quiz sheets. £355 was raised and this is being sent to Edinburgh for the work of the Scottish Bible Society .

Lorna Hall, Coordinator, Lenzie Action Group.

Prayer Co-ordinator's Report

Our Prayer Box and cards remain accessible on the table in the vestibule, in addition to freely available Prayer resources.

Consideration is being given to forming a joint Prayer Chain with the new joint congregation and church with Lenzie Union Church.

At present any Prayer requests are shared within a small group at Lenzie Old Parish Church.

Lenzie Old Parish Church
Year ended 31st December 2025

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 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 (2025) 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 (2025 - 2026).

Hall Letting-Annual Report 2025

Hall letting had another successful year.

We still have our 3 main lets-

1/Tower Breakfast Club and After School Club

2/Sports Squad- which increased its hours to 18 hours per week

3/Elizabeth Murray School of Dance-which added a Cheer Class this year

We have also added Ability Fitness 2 mornings a week. A few smaller lets started and finished during the year. Unfortunately, we have lost one of our longstanding lets, Tai Chi due to family illness. We also provide accommodation for 3 Rainbow Units and 2 Brownie Units.

Our Church related lets continue thrive-Time Out, Badminton, Come and Sing, Afternoon Club, Parent and Toddlers, Craft Group, Country Dancing. This year we also hosted Coffee Mornings, The Holiday Club, and some fundraising events.

We hosted 52 children's parties at the weekends.

Lenzie Old Parish Church

Year ended 31st December, 2025

COME & SING LENZIE

The dementia friendly singing group continues to meet fortnightly 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.

We continue to have a good attendance of around 70, this including 15 volunteers.

Our membership changes as members move into care, but there are always new faces. The group is definitely a community group with new members coming from Kirkintilloch and Bishopbriggs as well locally. We have several carers coming with their clients, but the majority of those living with Dementia are accompanied by their spouse or other family member.

We have visits from groups from Mugdock and Whitefield Lodge Care Homes and are supported by a group of 6 th year pupils from Lenzie Academy -when exams allow! They reciprocate by inviting us all to a "Spring Fling" in the school, when we are entertained by all sections of the music department and served with afternoon tea.

We are fortunate to have faithful support from a wonderful pianist, which really encourages us all to sing.

During the year we have regular visits from guest singers and groups which are greatly enjoyed. Although there is no charge there is a plate for donations and this allows us to pay visitors for their time, expertise and expenses. We are able to make regular donations to Church funds and to Alzheimer Scotland.

"The Happy Songsters" group (the outreach group with singers from ourselves and "Sing Aloud") continues to visit care homes in the area.

Lorna Hall, Team Leader

Liz Laird, Secretary / Treasurer and all the "Yellow Shirts" 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 for 2025. We continue 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. 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, 2025

Financial Review

The principal source of income through 2025 is the weekly offerings contributed by members of the congregation.

Offerings during the year amounted to £63,038 a reduction of 1.06% (2024 - £63,636) In addition to this, Tax recovered from Gift Aid was £13,441 a loss of 3% (2024 - £13,884) contributions from church organisations were up to £2,750 an increase of 17% compared to £2,335 in 2024.

Income from charitable activities had a slight decrease of 6.4% to £10,193 compared to £10,891 for 2024

Income from hall letting had a slight increase by 3% to £37,366 from £36,334 in 2024.

During the year, general maintenance to the church was carried out and the Fabric costs amounted to £26,480 (an increase of 45%) for 2025 compared to £17,671 for 2024. This was due to additional costs that was not budgeted for e.g. Repairs to the Organ (5,580), Repairs to the bell tower for safety reasons (4,470), Dryrot works in Old Hall (3,472), Survey works relating to Proposed Union of churches (3,354), High level Clean in Old Hall area(1,232) and clear/ tidy up of Grounds (3,106). This resulted in an increased in expenditure (26,480) over the year, We are fortunate the the Rental from the Vodaphone Mast that was not included for 2024 came to £12,838 for 2025. which has helped in covering the expenditure for 2025.

Heating & Lighting increased by 6% to £12,336 from £11,634 in 2024.

The money from the Sale of the Manse was put into a 35day Designated fund and we received £13,421 in interest from this account which will 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 (Giving To Grow) payments have increased to £70,598 (24%) for 2025 from £56,963 in 2024, Presbytery Contributions were reduced by 46.5% to £3,936 for 2025 from £7,339 for 2024, Pulpit Supply reduced by 20% (£1,915) to £1,520, vacancy costs had increased to £55 in 2025 from £49 in 2024.

Although our income increased so did our costs. The increase in income was aided by interest received from the 35 Day Designated account (£13,421) along with the Gift tax received (£13,441) and the Vodaphone Mast rental (£12,838). Where our costs rose this was due the additional works including surveys of the church buildings mentioned above, we have managed to meet our commitments for the year and ending with a loss of £4,689 for 2025

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 £29,581 in the General Fund which is used to meet the normal recurrent expenditure of the church and the Fabric Fund £95,245 none of which is restricted. The reserves held by the various organisations amounted to £2,940 of which £195 is restricted and £5,582 held for repairs to the church organ. Kirk Session funds stand at £2,195.

As the church is 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 at £555,848 which is being held for the purchase of a new Manse”.

We will start the new Financial Year with funds in our Bank accounts and money lodged with the Church Of Scotland in a positive state.

Lenzie Old Parish Church

Year end 31st December 2025

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. At a Meeting in St Cyprians Church on 12th February the recommendation was that Lenzie Union property would be the preferred building to be retained and Lenzie Old would be reassessed in relation to sale or renting the property.

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.

E. Yates 

Session Clerk

Date25th Feb 2026.....

Lenzie Old Parish Church

SC 008935

Independent Examiner's Report to the Trustees of Lenzie Old Parish Church
Year ended 31st December 2025

I report on the accounts of the charity for the year ended 31st December, 2025 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) and 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Mr Hugh M Biggans B.A.C.A.,
Address: 9 Glenelg Crescent,
Kirkintilloch
Glasgow G66 2PG

Date :

12/3/26


Lenzie Old Parish Church
Statement of Financial Activities
Year ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
<u>Incoming Resources</u>									
Income and Endowments from									
1	Donations and Legacies	79,229			79,229	79,855			79,855
2	Charitable Activities	10,193	585		10,778	9,721	1,170		10,891
3	Other Trading Activities	37,366			37,366	36,334			36,334
4	Investments	16,631			16,631	13,608			13,608
5	Other	13,378			13,378	250			250
	Total Income	156,797	585		157,382	139,768	1,170		140,938
<u>Expenditure on</u>									
6	Raising Funds	81			81	81			81
	Charitable activities	160,698	1,919		162,617	138,868	991		139,859
	Other								
	Total Expenditure	160,779	1,919		162,698	138,949	991		139,940
	Net income/ (expenditure) before gains and losses on investments	(3,982)	(1,334)		(5,316)	819	179		998
	Net gains (losses) on investments	627			627	689			689
	Gain on sale of fixed asset					180,848			180,848
	Net Movement in Funds	(3,355)	(1,334)		(4,689)	182,536	179		182,535
	Total Funds Brought forward	694,551	1,530	1,000	697,081	512,195	1,351	1,000	514,546
	Total funds carried forward	691,196	196	1,000	692,392	694,551	1,530	1,000	697,081

Lenzie Old Parish Church
Year Ending 31st December, 2025
Balance Sheet

		2025	2024
	<u>Note</u>		
Fixed Assets			
Tangible Fixed assets	9	0	0
Investments	10	<u>8,621</u>	<u>7,995</u>
		8,621	7,995
Current Assets			
Debtors	11	14,985	14,279
Bank and cash summary		<u>669,113</u>	<u>675,509</u>
		684,098	689,788
Creditors			
Falling due within one year	12	<u>(326)</u>	<u>(701)</u>
		683,772	689,087
Net Current Assets			
Net Assets		<u>692,393</u>	<u>697,082</u>
Unrestricted Funds	13		
General funds		29,581	45,738
Designated funds		<u>661,617</u>	<u>648,815</u>
		691,198	694,553
Restricted Funds	13	195	1,529
Endowment Funds	13	1,000	1,000
Total Funds		<u>692,393</u>	<u>697,082</u>

The accounts were approved by the Kirk Session on 11th March 2026
For and on behalf of the Kirk Session

 11/03/2026

Session Clerk

 11/03/2026

Treasurer

Lenzie Old Parish Church

Year ended 31st December 2025

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 2025

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 Dec

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total				
	2025	2025	2025	2025	2025	2025		2024	2024	2024	2024
1 Donations and Legacies											
Offerings	63,038					63,038		63,636			63,636
Tax recovered on Gift Aid	13,441					13,441		13,884			13,884
Legacies	0					0		0			0
Contributions from Congregational Organisations	2,750					2,750		2,335			2,335
	<u>79,229</u>		<u>0</u>			<u>79,229</u>		<u>79,855</u>	<u>0</u>		<u>79,855</u>
2 Income from Charitable Activities											
Weddings and Funerals	150					150		350			350
Regular Fundraising	3,797	0				3,797		2,616	740		3,356
Life & Work Income	591					591		588			588
Congregational Organisations Income	5,655	585				6,240		6,167	430		6,597
	<u>10,193</u>	<u>585</u>				<u>10,778</u>		<u>9,721</u>	<u>1,170</u>		<u>10,891</u>
3 Income from other trading activities											
Income from Hall Letting	37,366					37,366		36,334			36,334
	<u>37,366</u>					<u>37,366</u>		<u>36,334</u>			<u>36,334</u>
4 Investment Income											
Dividends Received	169					169		169			169
Deposit Interest	3,041					3,041		3,400			3,400
Bank Interest								14			14
Interest 35 Day Account from Manse sale	13,421					13,421		10,025			10,025
	<u>16,631</u>					<u>16,631</u>		<u>13,608</u>			<u>13,608</u>
5 Other Income											
Trustees re Grant for Holiday Club 2024	0					0		250			250
Vodophone Rental	12,838					12,838		0			0
Insurance Claim	540					540		0			0
	<u>13,378</u>					<u>13,378</u>					
Total	<u>156,797</u>	<u>585</u>				<u>157,382</u>		<u>139,768</u>	<u>1,170</u>		<u>140,938</u>

Lenzie Old Parish Church
Notes forming part of the financial statements
for the year ended 31st December 2025

6 Analysis of Expenditure									
Costs of Generating Funds									
Fundraising Purchases									
Offering Envelopes									
	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total Funds 2025		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024
	81			81		81			81
	81			81		81			81
Charitable Activities									
Ministries and Mission Allocation	70,598			70,598		56,963			56,963
Endowment Income	(279)			(279)		(283)			(283)
Presbytery Dues	3,936			3,936		7,339			7,339
Online Services / Software	513			513		238			238
Minister's Travel Expenses	915			915		320			320
Minister's Other Expenses	0			0		30			30
Pulpit Supply	1,520			1,520		1,915			1,915
Vacancy Cost/ Locum	55			55		49			49
Salaries & Wages	23,422			23,422		22,156			22,156
Fabric Repairs & Maintenance	25,550	930		26,480		17,671			17,671
Heat, Light & Cleaning	12,337			12,337		11,634			11,634
Insurance	5,226			5,226		5,587			5,587
Council Tax Maise	50			50		290			290
Telephone, Printing & Stationery	3,322			3,322		2,363			2,363
Choir, Organ & Piano	5,494	398		5,892		1,920	342		2,262
Other expenses	2,603			2,603		2,959			2,959
Congregational Organisations expenses	5,436	391		6,027		7,717	649		8,366
	160,697	1,919		162,616		138,868	991		139,859
	160,779	1,919		162,698		138,949	991		139,940

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.

Lenzie Old Parish Church

**Notes forming part of the financial statements
for the year ended 31 December 2025**

7 Staff costs and numbers	2025	2024
	£	£
Salaries and wages	23,291	22,058
Pension Contributions	132	87
Employer National Insurance	0	12
Total	<u>23,423</u>	<u>22,157</u>

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

	2025	2024
Music staff	Number 1	Number 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 £32,433 and the maximum stipend (in the fifth and subsequent years of service) £39,845

8 Trustee Remuneration and Related Party Transactions

During the year 1 trustee the Locum minister received reimbursement of expenses incurred totalling 2025 - £915.10 (2024- £350)

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 £18,143 was donated to the congregation by trustees.

Lenzie Old Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

9 Tangible Fixed Assets

	2025
Manse	
Valuation	
At 31 December 2024	0
Net Proceeds on Disposal	0
Net Gain on Disposal	0
Net Book Value	
At 31 December 2025	0

10 Investments

	2025
£	
Market value at 31 December 2024	7,994
Unrealised gain / (loss) on investments	627
Market value at 31 December 2025	8,621
Investments at cost	2,702

The following investments are held:

Church of Scotland Investors Trust Growth Fund	1,253 units
--	-------------

	2024
Manse	
375,000	
555,848	
180,848	
0	

	2024
£	
7,305	
689	
7,994	
2,702	

Lenzie Old Parish Church

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

11 Debtors

	2025 £	2024 £
Gift Aid Tax Refund Due	9,311	9,760
Use of premises	5,674	3,128
Giving to Grow Overpayment	0	1,391
	<u>14,985</u>	<u>14,279</u>

12 Creditors

	2025 £	2024 £
Sundry Creditors	190	320
HMRC	136	126
Agency Collection	0	255
	<u>326</u>	<u>701</u>

13 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets		0			0
Investments		8,621			8,621
Current Assets	29,907	652,996	195	1,000	684,098
Current Liabilities	-326				-326
Net assets at 31 Dec 2025	<u>29,581</u>	<u>661,617</u>	<u>195</u>	<u>1,000</u>	<u>692,393</u>
Fixed Assets		0			0
Investments		7,994			7,994
Current Assets	46,439	640,821	1,529	1,000	689,789
Current Liabilities	-701				-701
Net assets at 31 Dec 2024	<u>45,738</u>	<u>648,815</u>	<u>1,529</u>	<u>1,000</u>	<u>697,082</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.

zie Old Parish Church
s forming part of the financial statements
he year ended 31 December 2025

Movements in Funds

	Fixed Assets Gains					
	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Investment Gains £	Transfers £	At 31 Dec 2025 £
Endowment funds						
W Wallace & E McQuat Bequest	1,000	0	0	0	0	1,000
	1,000	0	0	0	0	1,000
Restricted funds						
Flower Fund	201	585	-591			195
Restricted Fabric Fund	930	0	-930			0
Restricted Organ Fund	398	0	-398			0
	1,529	585	-1,919	0	0	195
Unrestricted funds						
Designated Fabric Fund	82,661	13,421	-1,464	627		95,245
Designated Organ Fund	5,582	0	0	0		5,582
Designated Manse Fund	555,848	0	0	0		555,848
Kirk Session Fund	2,195	0	0			2,195
Sunday School	385	0	0			385
Focus	307	0	0			307
Time Out	453	742	-508			687
Scottish Country Dance Club	848	809	-984			672
Thursday Club	31	736	-765			3
Come & Sing Group	505	2,967	-2,780			692
Quilting Class	0	403	-403			0
General Fund	45,739	137,719	-133,875			29,583
	694,554	156,796	-160,778	627	0	691,199
Total funds	697,083	157,381	-162,698	627	0	692,394

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.

Lenzie Old Parish Church

**Notes forming part of the financial statements
for the year ended 31 December 2025**

16 Collections for Third Parties

Lodging House Mission
Christian Aid

2025
£

0

2024
£

748
1324

2,072

2025 Account Transaction Statement: 160872 - LENZIE OLD 01/01/2025 to 30/11/2025

CHURCH OF SCOTLAND - GENERAL TRUSTEES Lenzie Old 160872 -

50 Credit Consol. Fabric Fund - Rev

		OPENING BALANCE:		25,065.45
Date	Transaction	Account	Debit	Credit
15/02/2025	Interest Q/E 21/12/2024	Revenue Intrest	0	272.51
18/02/2025	Fabric Expendature	Property Costs - Sales/purchase	20,000	0
04/04/2025	HSBC Cornerstone - Cluttons 160872	Rent Received - Telephone Mast	0	12,729.71
15/05/2025	Interest Q/E 31/03/2025	Revenue Intrest	0	134.63
15/08/2025	Interest Q/E 30/06/2025	Revenue Intrest	0	196.55
04/11/2025	Steeple Repairs	Property Costs - Fabric Works	4,736.98	0
15/11/2025	Interest Q/E 30/09/2025	Revenue Intrest	0	187.46
19/11/2025	Allocation of Support Costs 2025	Allocation of Support Costs 20	110	0
30/11/2025	Allocation of support costs CFF distributio	Allocation of Support Costs 20	30	0
TRANSACTIONS			24,876.98	13,520.86
Closing Balance				13,709.33

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
2025	6.88	£8,620.64

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
2025	£626.50	Gain