

Lecropt Kirk Parish Church of Scotland

Scotland · Charity number SC014031

Details

Known as Lecropt Kirk

Status Active

Legal form Unincorporated association

Registered 1946-01-21

Register [View on the OSCR register](#)

Contact

Address Greystone Cottage
FK15 9NZ

Website www.lecroptkirk.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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. Weekly services of worship take place. The Friendship Circle meets regularly and various fundraising and social events are arranged.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£64,334	£67,804	-	0
2023-12-31	£63,885	£42,998	-	0
2022-12-31	£62,511	£37,955	-	0
2021-12-31	£51,116	£36,975	-	0
2020-12-31	£50,481	£50,025	-	3

Lecropt Kirk Parish Church of Scotland

Scotland - Charity number SC014031

Accounts

The Church of Scotland

Lecropt Kirk Parish Church of Scotland

Congregation No 231418

Charity No SC014031

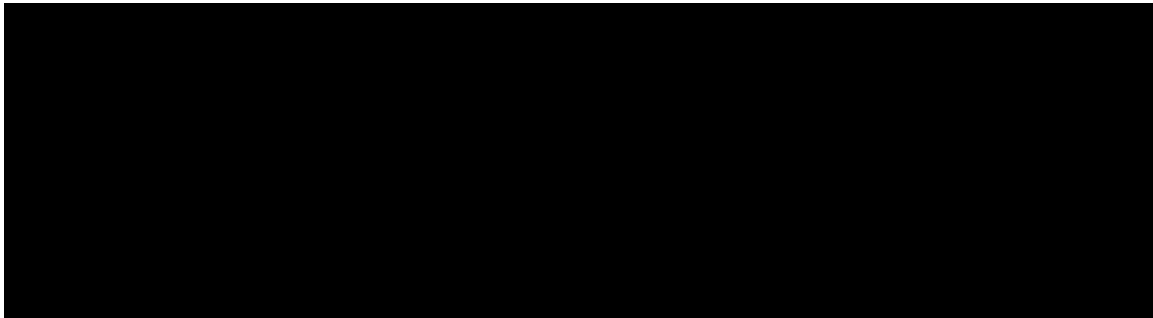
Accounts for the year ended 31st December 2024

The Church of Scotland
Lecropt Kirk Parish Church of Scotland
(also known as Lecropt Kirk)
Congregational Accounts
Congregation No 231418
Charity No SC014031

Reference and Administrative Information

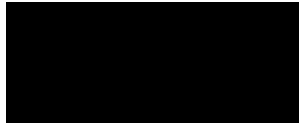
Charity Name	Lecropt Kirk Parish Church of Scotland
Charity Registration No	SC014031
Congregational Ref No	231418
Contact Address (Treasurer)	Greystone Cottage, Dunblane, FK15 9NZ

Trustees



Principal Office Bearers

Minister
Session Clerk
Treasurer



Independent
Examiner



Bankers

Bank of Scotland, Port Street, Stirling

Trustees Annual Report
Year ended 31 December 2024

Structure, Governance and Management

The Church is administered in accordance with terms of the Deed of Constitution (Unitary Form), having transferred to this form of governance on 1st October 2012

Recruitment and appointment of Trustees

Members of the Kirk Session are Trustees. They 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 to be spiritual leaders of the congregation. The minister, who is a member of and moderates the Kirk Session, is elected by the congregation and inducted by the Presbytery.

Organisational Structure

Under the Unitary Form of constitution the Kirk Session is responsible for Spiritual and financial matters and discipline within the congregation. It meets at least five times a year.

Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Services of Worship

Morning Worship	11.30am
Evening Service	Regular joint service with St Blanes
Holy Communion	At least four times a year
Baptism	As required

Organisations

Friendship Circle for members and friends, with speakers on a variety of subjects.
Fridays at Lecropt - meets regularly during the winter.

Social Events

Social events were successful with car boot sales, afternoon teas and quizzes taking place, helping to build a real sense of community. We were delighted to once again hold a Christmas event and Christmas Carols with the Clackmannan Brass Band in aid of Children's Hospices Across Scotland (CHAS).

Achievements and Performance

Regular worship attendance averaged around 25-30.

Over the past 18 months Lecropt Church along with it's sister congregation in the linkage (St Blane's) have gone through a successful period of interim ministry. Lecropt and St Blane's Kirk Sessions are pleased to report that they have been given the right to call a Minister by the Presbytery of Perth.

Financial Review

Church funds at 31 December 2024 showed an excess of payments over receipts of £3470. There was significant fabric expenditure during 2025. This includes £19k spent on works to the Church tower and the installation of a new boiler in the Church (£3.5k). A successful application was made to recover the VAT on these costs and relevant costs incurred in 2023. The works to the Church tower were part funded by a grant from Church of Scotland (£5k) and by sale of holdings held in the Capital Account by the Church of Scotland Trustees on behalf of the Congregation (£6k).

Unrestricted funds had a deficit of £4523, Restricted Funds a surplus of £989 & Endowment Funds a surplus of £64 during 2024.

Lecropt Church held Unrestricted Funds of £79,274, Restricted Funds of £17,702 and Endowments of £1,531 totalling £98,507 at 31 December 2024.

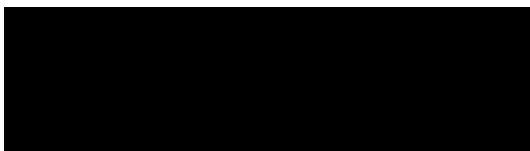
Reserves Policy

It is the Trustees' policy to hold unrestricted reserves of 6 months expenditure and at present holds 22 months reserves.

Statement of Trustees Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable and appreciate the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping accounting records which, on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charity and investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:-



LECROPT KIRK PARISH CHURCH OF SCOTLAND

SC 014031

Independent Examiners Report to the Trustees of Lecropt Kirk Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 - 9.

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.

The charity trustees consider that the requirement of Regulation 10(1) (d) 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

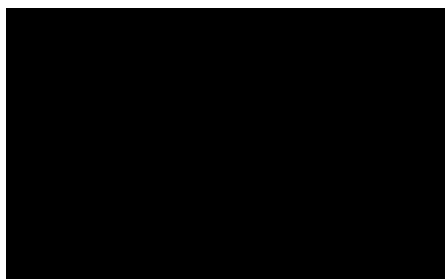
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation 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 item has come to my attention

- 1 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.



Date: 24th March 2025

Lecropt Kirk Parish Church of Scotland
Receipts and Payments Account

Year ended 31 December 2024		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations	Note 3	26,909	171		27,080	28,893
Legacies					0	10,500
Fundraising Events	Note 5	9,284			9,284	9,170
Bank & Deposit Interest		3,141	874	64	4,079	2,729
Investment Income		314	88		402	352
Grant Income			5,083		5,083	0
Sale of Investments		0	6,011		6,011	0
		39,648	12,225	64	51,938	51,645
Rental of premises (hall)		11,031			11,031	10,904
Life & Work		168			168	168
Weddings & Funerals		511			511	599
Tom Hawthorne Fund			120		120	120
Friendship Circle		568			568	295
Sunday School					0	0
New Church Hall					0	0
Flower Fund					0	
Tables & Chairs 5 Fund					0	154
Total Receipts		51,925	12,345	64	64,334	63,885
Payments						
Cost of Generating Funds	Note 4	605.00			605	387
Charitable Activities		39,377	27,822	0	67,199	42,610
Total Payments		39,982	27,822	0	67,804	42,998
Transfer between funds		-16,466	16,466		0	0
Excess of Receipts over Payments for the year		-4,523	989	64	-3,470	20,887

Lecropt Kirk Parish Church of Scotland

Statement of Balances

Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances						
Bank & Deposit Balances brought forward		83,797	16,713	1,467	101,977	81,090
Movement in Year:						
Excess of Receipts over Payments for the year		-4,523	989	64	-3,470	20,887
Bank & Deposit Balances carried forward		79,274	17,702	1,531	98,507	101,977
Investments at Market Value						
	2329 units	14,859			14,859	13,578
Church of Scotland Investors Trust Income Fund						
Foster Memorial Fund	146 units		1,615		1,615	1,600
Total Market Value at 31 December 2024						
		14,859	1,615		16,474	15,178
Cost		6,304	1,203		7,507	7,507
Assets						
Gift Aid claim Q/E 31/12/24		1,076			1,076	1,346
		1,076			1,076	1,346
Liabilities						
Building works		0			0	7,614
Travel expenses		296			296	368
Energy costs		527			527	560
		823			823	8,541

The accounts were approved by the Trustees on

For and on behalf of the Trustees

Lecropt Kirk Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

(1) Our interim minister received reimbursement of council tax and heating/lighting expenses of £2245.38. Four other trustees were reimbursed a total of £577.41 for fundraising and general expenses.

No trustees received remuneration.

No person connected to a trustee received remuneration.

2 Movement in Funds

	At 1 January 2024	Receipts	Payments	Transfers	At 31 December 2024
Unrestricted Funds	£	£	£	£	£
General Fund	80,672	51,255	39,682	-17,017	75,228
Renovation Fund	2,224	90		552	2,866
Friendship Circle	666	568	300		933
Sunday School	236	12			248
	83,797	51,925	39,982	-16,466	79,274
Restricted Funds					
Organ Fund	3,701	194			3,894
Fabric Fund		11,357	27,822	16,466	0
New Church Hall Fund	10,628	556			11,184
Baptism Bible Fund	141	7			148
Tom Hawthorne Memorial Fund	1,744	205			1,950
Tables & Chairs 5 Fund	499	27	0		525
	16,713	12,345	27,822	16,466	17,702
Endowment Funds					
Joanna Ross Fund	646	34	0	0	679
Annie Rattray Fund	521	31			552
Miscellaneous	300				300
	1,467	64	0	0	1,531
Total Funds	101,977	64,334	67,804	0	98,507

Purposes of Designated Funds

Renovation Fund: this fund has been set up to offset against future major renovation costs.

Purposes of Restricted Funds

Organ Fund: set up in order to provide finance for a new organ should the need arise .

Fabric Fund: for the maintenance of Church property.

New Church Hall Fund: balance remaining of fund raising for New Church Hall .

Baptism Bible Fund: fund set up by the Guild to provide a bible for each newly baptised child.

Tom Hawthorne Memorial Fund: by collection to be used on agreement with his family.

Tables & Chairs Five Fund: for replacement tables & chairs

Purposes of Endowment Funds

Income from the Foster Memorial Fund is to be used for fabric maintenance.

Income from the Joanna Ross Fund is to be used for the purchase of Sunday School prizes.

Income from the Annie Rattray fund is to be used for the provision of flowers in the Church.

Lecropt Kirk Parish Church of Scotland
Notes to the Accounts (cont'd)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
WFO Scheme	600	0		600	3,430
Gift Aid Donations	13,675	137		13,812	15,157
Donation: flowers	50			50	
Tax recovered on Gift Aid Donations & Small Donations	4,517	34		4,551	5,272
Ordinary Offerings (Open Plate)	4,657			4,657	3,819
Other Offerings, Donations etc	3,410			3,410	1,216
	26,909	171	0	27,080	28,893

4 Analysis of Payments

Cost of Generating Funds

WFO Envelopes	20			20	20
Fundraising Expenses	585			585	367
	605	0	0	605	387

Charitable Activities

Stipend	22,696			22,696	19,712
Presbytery Dues	594			594	591
Minister's Car Allowance	1,228			1,228	133
Pulpit Supply	0			0	293
Organ & Music	2,550			2,550	2,630
Fabric Repairs & Maintenance		27,822		27,822	8,521
New Church Hall				0	0
New Church Hall Fund				0	0
Council Tax	1,470			1,470	838
Water Charges	-235			-235	436
Heating & Lighting	5,300			5,300	3,364
Insurance	3,136			3,136	3,130
Telephone	545			545	504
Church Office Expenses				0	0
Website Expenses	264			264	264
CCLI/TV Licence	312			312	292
Sunday School				0	0
Other Expenses	1,050	0		1,050	1,735
Life & Work	168			168	168
Friendship Circle	300			300	0
	39,377	27,822	0	67,199	42,610

Total Payments

	39,982	27,822	0	67,804	42,998
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Governance Costs

Independent Examiners Fee

NIL

Lecropt Kirk Parish Church of Scotland
Notes to the Accounts (cont'd)

5 Fundraising	2024
	£
Car Boot Sales	5,393
Afternoon Teas	1,337
Quizzes	1,523
Scottish Night	601
Antiques Night	330
Additional Fundraising	100
	9,284

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and Housing & 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 5th and subsequent years of service - £38,884.

7 Collections for Third Parties	2024	2023
	£	£
Church of Scotland Mission Work	61	
CHAS	251	
Erskine	107	
DEC		141
Dementia Scotland		276
National Churches Trust		67
Poppy Scotland		77
	<u>420</u>	<u>561</u>

APPENDIX

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

	2024	2023
	£	£
CAPITAL ACCOUNT		
Credit Balance at 31 December	<u>199</u>	<u>4,314</u>
Market Value at 31 December	<u>199</u>	<u>6,011</u>
REVENUE ACCOUNT		
Opening Balance	2,125	1,870
Support costs	-12	-3
Interest	176	66
Dividends	91	193
Credit Balance at 31 December	<u>2,380</u>	<u>2,125</u>