

Lenzie Union Church of Scotland

Scotland · Charity number SC015287

Details

Known as Lenzie Union Parish Church

Status Active

Legal form Unincorporated association

Part of The Church of Scotland (SC011353)

Registered 1906-01-08

Register [View on the OSCR register](#)

Contact

Address 65 Kirkintilloch Road
Lenzie
Kirkintilloch
Glasgow
G66 4LD

Website www.lenzieunion.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Act as a church, being a member of the Church of Scotland, within the Lenzie community

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

Objectives: Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£268,306	£295,917	-	5
2023-12-31	£256,905	£294,468	-	4
2022-12-31	£277,594	£242,133	-	5
2021-12-31	£226,399	£220,183	-	5
2020-12-31	£260,611	£263,934	-	5

Lenzie Union Church of Scotland

Scotland - Charity number SC015287

Accounts

LENZIE UNION CHURCH OF SCOTLAND

(known by Lenzie Union Parish Church)

Trustees

Annual Report

For the Year Ended 31 December 2024

Principal office: Lenzie Union Parish Church, 65 Kirkintilloch Road, Lenzie, G66 4LD

Charity No. SC015287
Congregation No. 160873



Innes & Partners
Chartered Certified Accountants

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Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024



The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and Activities

Lenzie Union Parish Church as part of the Church of Scotland shares the following vision:

“The vision of the Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the good news of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.”

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.

There are 464 members on our congregational roll. We welcomed 4 new members in 2024. The average attendance at Sunday morning services is approximately 95, with an average of 100 views of the weekly Livestream/YouTube recording.

Lenzie Union has a wealth of groups and organisations taking an active part in church and community life. All our groups welcome new members and visitors. During the year most activities run between September and May. Information about the Church and its activities and organisations can be found in our monthly Update distributed to members, on our website www.lenzieunion.org and on our Facebook social media pages. Our office, in Dean House, next door to the Church, is open on Wednesday, Thursday and Friday mornings [REDACTED]

Church Services

Services of worship are attended by all ages and held every Sunday morning at 11am. Since entering vacancy following the demission of [REDACTED] in June 2024 pulpit supply has been arranged by our Interim Moderator, [REDACTED] and we have enjoyed a variety of excellent preachers including our Pastoral Assistant. Our Children and Youth Worker and members of the congregation have also participated in our worship on occasion. Additional services have been held at Easter and Christmas, and youth services for the BB/GB and local Scout troop have taken place. Communion is shared in the sanctuary quarterly. Services are livestreamed and made available through our YouTube channel and also recorded on CD and delivered to the housebound and others who are unable to attend. A mixture of traditional and modern hymns is used and our monitors continue to be well and effectively used to enhance worship, displaying bible readings, worship videos and words of hymns.

Music from the organ and piano is provided each week by a local musician, employed on part time basis, and also a member of the congregation.

Those in the congregation who play instruments are encouraged to come together, regardless of ability, and form a Praise Group which plays on occasion at youth services or the Christmas Eve family service.

Similarly, those who enjoy singing are invited to form a singing group for services at Christmas and Easter.

We continue to share worship with the congregation of Lenzie Old at joint services during July and August and at Holy Week and Remembrance, and also join with the 3 other churches in our Cluster for quarterly services. We are represented on the local ACTS group, and participate in worship events run by them.

Following the Sunday service, congregation members have the opportunity to meet for tea, coffee and chat at Rendezvous in the New Hall.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Church Services (cont'd)

We are thankful for the number of families that regularly attend Sunday worship, some through a link with Messy Church. Children and young people are encouraged in faith through Lighthouse and Bible Class, led by our Children and Youth Worker. Families leave for the hall after the first all-age part of the service in the sanctuary. Faith is explored through arts and crafts, creative play and multimedia resources. Godly Play is also possible, thanks to a Small Grants Fund.

With encouragement and support the young people and their parents participate in worship through our all age talks, and at Christmas they planned and presented a very meaningful Nativity service to the congregation.

Other regular activities for children and young people include a monthly Messy Church to which an invitation is extended to the local community, and the sessions are well attended by families who enjoy the 'messy' activities offered to help introduce bible stories. A regular 'Lenzie Loves Lego' community event is also well attended.

After a break in the Autumn due to illness, our weekly Youth Café resumed, inviting young people of secondary school age to spend time with friends in the hall after school. Games and activities are provided, along with snacks, and there is opportunity to get to know those that attend through conversation.

Active Girls' Brigade and Boys' Brigade companies continue in Lenzie Union, meeting weekly from September to May and attracting healthy numbers of children and young people. The provision of trained officers, particularly in BB, has proved problematic in 2024, and we are continually grateful to a number of volunteers who enable both companies to run safely and efficiently. The girls and boys are encouraged in their faith and commitment to Jesus through a themed programme of games and activities, providing informal education and fun throughout the year. For some of those who attend, Girls' Brigade and Boys' Brigade is very often the only contact they have with the church, and special events and services create opportunities to welcome members of the wider families. Both Companies provide the older members with opportunities for leadership training, and encourage service to the church and community and in the Spring, annual displays are held. Parents and friends can see the work that has taken place and a presentation of awards achieved throughout the year.

The Guild continues to be well supported by its members who meet fortnightly and through worship, prayer and fellowship are encouraged to grow in their Christian faith. That faith is lived out in action through project work, exploration of the discussion topics and local involvement of groups and individual members in various aspects of Christian service. Under the theme 'Sure Foundations', the chosen projects 'Bibles for Bairns' with the Scottish Bible Society, 'Build my Church' with Bear Necessities for Bulgaria, 'Operation Hope' with Release International in Egypt and 'Playful Beginnings' with Crossreach are supported through regular fundraising events.

Hospitality is provided to the local community through our regular Meeting Place and Coffee Pot which run weekly on a Wednesday and Friday respectively. Visitors meet for tea, coffee and a variety of home baking. Both activities are organised and staffed by teams of dedicated volunteers, and they provide a very welcome opportunity for people to meet with friends for a blether.

Other activities that meet regularly and encourage those interested to join include:

The Flower Club, open to anyone interested in learning and improving their skills at flower arranging. The members ensure a display of flowers for our Sunday services, which are then distributed to members of the congregation.

The Gardening Group. A group of keen gardeners from the congregation meet fortnightly from Spring through to Autumn. Their hard work improves the look of our church gardens, for the benefit of the whole community.

Silver Movers: This monthly class provides an opportunity for seniors to do gentle exercise through dance.

We run a monthly De Café in association with Ceartas Advocacy. Those with dementia and their carers can meet for coffee, and cake, and often some musical entertainment. Information and advice on social services is available.

Art for Seniors, a monthly art class is open to the community. 12-16 people regularly attend and are guided by a local artist to create a picture using different methods and materials.

The Bridge Club meets weekly, open to all from beginner to expert.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Opening our Doors to the Community 2024.

Our church premises are used by many local groups including the NHS Blood Collection Unit, East Dunbartonshire Council, Lenzie Community Council, Lenzie Community Development Trust, a local Residents Association, Cedar Nursery, a Theatre Arts Summer School and a Dance Summer School.

Our regular community users include De Café, Art for Seniors, Dance exercise for Seniors, Craft Café, Weight Watchers and two AA Groups.

We host LUPC Guild, The Meeting Place, Coffee Pot, a Youth Café, 1st Lenzie Girls Brigade, 1st Lenzie Boys Brigade and Messy Church.

Regular weekly groups include Dance Republic, Pilates, Yoga, Bridge, Kidslingo (Spanish classes for children), Dog Training classes.

Achievements and Performance

The aim of Lenzie Union Parish Church is to work for the advancement of Christ's Kingdom at home and abroad. We remain committed to that aim and, since entering vacancy in June 2024, the Trustees and congregation have worked hard to follow the advice of our departing minister to 'keep together and don't go back'.

The pastoral care of our own membership is carried out by our Pastoral Assistant, and by Elders of the Kirk Session. A Pastoral Care Group was established in Autumn 2024, with training provided by our Pastoral Assistant.

Encouraged by our Prayer Coordinators, prayer is a focal point of our congregational life, before and during services, in groups and individually. A Prayer Diary is produced 3 times a year, with prayer requests contributed by members of the congregation and organisations. A separate Exam Prayer Diary was produced to support our young people through their exam period. A 'Prayer Chain' of 10-12 members exists for confidential prayer requests.

Bible study groups have continued to meet in members' homes regularly throughout the year.

An Alpha Course took place in the Autumn, attended by a small number of interested people, and it is planned to run further courses in 2025.

We produce a monthly Update with news from Lenzie Union and items of interest for adults and children. This is delivered by elders and volunteers, either via email or by hand to the church family. A short version with notices and prayer points for the week is available on a Sunday morning.

Throughout 2024 we continued to build the relationship with our friends in Lenzie Old Parish Church, and discuss our vision for a united church in Lenzie under the Glasgow Presbytery Mission Plan.

The Kirk Sessions have met together to discuss the proposed union, and a smaller joint steering group has been formed. As well as joint summer services, we have shared worship during Holy Week, at Remembrance and a Watchnight service at Christmas. Some members of Lenzie Old, and also from other local churches, have taken part in our outreach events for the community at Easter and Christmas, and some also volunteer at Messy Church.

Within our Cluster a Lent study course encouraged new friendships and fellowship.

Over two mornings in August our Children and Youth Worker, and a member from St David's Memorial Park Church, Kirkintilloch led a joint churches Holiday Club for primary school aged children.

Under the theme 'Running the Race' the children were encouraged to learn more about God through faith based activities, songs and stories.

Our continued commitment to youth and families is recognised through the variety of work with children and young people in the church, the community and in our youth organisations. The work with SU in the local schools continues to develop, and during this time of vacancy our Children and Youth Worker now acts as school chaplain in two local primary schools.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Achievements and Performance (cont'd)

Youth services were held on a Sunday morning in May and October with the GB and BB in attendance, and also in November when the local Scout troop attended.

We remain focused on mission and outreach within the local community. At Christmas we invited local school children and members of the public to see and hear the Christmas story by way of a drama in the sanctuary. The 'Bethlehem Experience' also attracted local children and families, and community involvement was encouraged in this event through the nativity animal trail around the local shops.

At Easter, and at Pentecost, an open invitation was extended to visit the church and gardens to hear firstly of Christ's journey to Jerusalem, His death and resurrection, and then consider the presence of the Holy Spirit in our own lives.

The Pastoral and Social Team organized a coffee morning on the first day of the Autumn school term, for parents of children starting P1. This was warmly supported and appreciated.

Our Easter cross, the poppy falls at Remembrance and knitted angels at Christmas provide a focal point on the main road through the village.

Throughout the year we held several hospitality events run by the Pastoral and Social Team:

A Thanksgiving Afternoon Tea in March was enjoyed by a large number. Thanks to tremendous generosity c£27,000 was raised for the church fabric fund, and to help with rising energy costs.

An Easter breakfast before the service on Easter day.

A fellowship lunch held in September.

A Christmas Afternoon Tea in December, raising funds for the Church and also the Lodging House Mission.

The Mission and Discipleship team also invited the congregation to meet for lunch after a service in August, to discuss aspects of the sermon on that day.

In June we held a family BBQ to say goodbye to our much loved minister, his wife and their children.

In October a concert by the Kirkintilloch Male Voice Choir hosted in the sanctuary raised c£1,000 for Crossreach and church funds.

Following months of preparation, our new website went 'live' in October (www.lenzieunion.org). We are working to make this an attractive and effective way for us to reach people in the community and beyond.

We are a Fairtrade church, and support this by using Fairtrade products whenever possible, and regularly holding a stall selling products at our events.

We are an Alzheimer Scotland Dementia Friendly Community Church and our monthly De Café is run in association with Ceartas Advocacy.

As well as providing prayer and monetary support for Crossreach, our support for local mission also includes the Lodging House Mission. Regular financial donations and practical support was provided, supplying Easter eggs, harvest goods and gifts for their Winter appeal.

Toys were collected at Christmas for distribution to those in need by Woman's Aid.

We support the local foodbank with practical and monetary donations, and collected warm coats in the Autumn to support the Rotary 'Wrap Up' campaign.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Achievements and Performance (cont'd)

Support for overseas mission:

- Through Comfort International we support the Rwanda Batsinda Kids Project and also sponsor a child.
- Since June 2022 we support a Christian missionary couple in Moldova through Crosslinks.

Special collections during the year raised:

£881 for Glasgow Lodging House Mission from Harvest and Christmas appeals, and Afternoon Tea

£475 for Church of Scotland's Crossreach projects

£445 For Church of Scotland HIV projects through Souper Sunday

£30 for East Dunbartonshire Foodbank

£402 for 'End Polio Now' campaign supported by the BB and Rotary

Future Plans

Our vision remains to be a congregation who reaches out in Christian love to the local community. Within our congregation people should feel welcomed, befriended, loved and challenged by the Gospel of Jesus.

The implementation of the Mission Plan within Lenzie will shape our future planning for 2025. We are committed to working with the congregation of Lenzie Old Parish and hope to develop opportunities for joint working and shared resources to strengthen our relationship and work towards a proposed union which will encourage and develop our vision for mission work within Lenzie.

Within our Cluster of 4 churches we will continue to seek opportunities to unite and share God's love within the communities of Lenzie and Kirkintilloch.

In the absence of a minister we will continue to encourage and support our new Pastoral Care Team, and with them ensure our congregation is cared for in times of need.

With the support of our Interim Moderator and visiting pulpit supply we will encourage those within our congregation who wish to either lead or take part in Sunday worship, including our young people.

We remain thankful for the continued generous financial support of our congregation which resulted in an overall lower deficit in 2024 than forecast. However, the financial outlook for 2025 remains of concern due in part to the continued rise in energy costs and also the removal of the vacancy allowance by the Church of Scotland. There is also the uncertainty over how long Lenzie Union will remain a single congregation.

We will endeavor to keep those in our congregation fully informed with both the financial position and the progress towards a union as information on both becomes available.

We are committed to encouraging our children, youth and families by listening to their views and finding out what is important to them. We would hope to encourage them in their faith through bible study groups. We will continue to develop the ideas of 'Intergenerational Church' and promote this in our worship and events.

We will endeavor to find ways to encourage both members and those who have not yet taken up membership to deepen their faith and trust in the Lord Jesus as Saviour, through bible study, discussion and prayer.

We are committed to prayerful support of our uniformed organisations and recognise the important part that GB and BB play in involving children and young people in the congregation. Though a number of new helpers have enabled the BB in particular to continue, there remains an urgent need for new officers to take positions of leadership.

We continue to promote the use of all our buildings, for the use and benefit of ourselves and also the wider community.

Our Thanks

The Trustees would like to thank all who contribute of their time, talents and money so generously to ensure the continued development of our Church as a centre of worship and a focus for the community in Lenzie.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Financial Review

Our review of 2024 starts positively with clear evidence of the faithful commitment of members in respect of their regular voluntary offerings towards the work of the church, our main source of income, and for which prayerful thanks are expressed. These offerings amounted to £148,455 (2023: £147,149) an increase of 0.7%, of which approximately £129,000 was gift-aided and generated £32,226 (2023: £33,508) in tax repayment. Total offerings of £169,652, per Note 3, include further donations of £21,197 (plus related gift aid of £4,651), resulting from another special appeal in support of specific, major fabric projects. A further £5,000 was received in generous donations from members to help offset the huge increase in energy costs following renewal of the Church of Scotland energy contracts. In the face of general cost of living pressures, in addition to the sad loss of valued members, this level of generosity is gratefully acknowledged.

An important source of income is the use of our premises by the local community that, with diligent management of our tenants, increased by 3.5% to £32,743 (2023: £31,628). Our premises are regularly used by many who are not members of the Church, as well as by church organisations, and we are grateful that we are able to provide such a resource to the local community. Total income, inclusive of designated and restricted income sources, amounted to £268,306 (2023: £256,905). This included a legacy gift of £5,000 from the estate of the late Gillian Sinclair and we give prayerful thanks for this generosity.

Resources expended during the year totalled £295,917 (2023: £294,468). The largest item was our Giving to Grow Contribution to the Church of Scotland of £92,619 (2023: £103,623), covering all ministry, central administration, training, and mission costs. This included a reduction of £6,189 in respect of a Vacancy Allowance following the demission of our minister in June. Employment costs for ministerial assistance, youth work and administrative staff amounted to £55,905 (2023: £55,431). Major repairs within the Old Hall and lighting upgrades were carried out costing £28,400, hence the increased level of fabric repairs in Note 7, only made possible thanks to the special Fabric Fund appeal.

Our day-to-day running of the church is regularly reported within our General Fund. This incurred an operating deficit of £8,755 (2023: deficit of £13,666) but was again boosted by a transfer of £10,000 from a Legacy Fund in support of our youth work commitment during the year, leaving a modest surplus of £1,245. The operating deficit arose largely from not achieving a cost reduction target set in the annual budget, fortunately partly offset by donations from our church organisations and the above donations towards energy costs. After further non-monetary adjustments, Note 16 reflects an uplift in the General Fund of £2,651 (2023: negative £2,133).

The market value of the investment funds held with the Church of Scotland increased during the year by £1,406 (2023: increase £1,553) giving a fund value of £30,269 (2023: £28,863) at 31 December 2024.

Depreciation is applied to our property values, following revaluation in 2023 of the Manse and Dean House, as per our accounting policies on page 14.

Restricted Funds

Restricted funds are those which have been established to account for income and costs relating to specific projects. The main funds are the Fabric Fund, supporting projects for which specific donations have been received, and the Youth Fund, supporting special youth-related projects. The Dean House Refurbishment Fund is a residual fund available for the development of this facility. Total Restricted funds at the year-end were £44,620 (2023: £35,879) as per Note 16. The Designated Fabric Fund balance brought forward from 2023 has been transferred to the Restricted Fund given these funds were raised during previous year's special project appeal.

Risk Management

Our Trustees assess regularly the major risks to which our church could be exposed on an ongoing basis and establish procedures to manage those risks. The Safeguarding Panel and the Safeguarding Co-ordinators act on behalf of the Kirk Session to ensure that instructions, recommendations and legislation relating to safeguarding practice within the Church of Scotland are implemented.

A Code of Conduct, adopted by the Trustees is available for the attention of all members and users of our buildings.

The Church of Scotland Whistleblowing policy has also been adopted, and this is available through our website and from the Session Clerk.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Risk Management (cont'd)

A Lone Working Policy is being considered for adoption in 2025.

In common with many other churches we face the demographic challenge of a decreasing and ageing congregation. The Trustees deal with this through community involvement and mission, appeals to the congregation and stewardship promotions.

Reserves Policy

In consideration of the level of reserves to be maintained, taking into account current and future liabilities, the Trustees view that between three to six months' expenditure constitutes a prudent reserve. Unrestricted cash funds per Note 16 total £68,439 (2023: £100,495) at the year end, representing approximately 3½ months' regular expenditure.

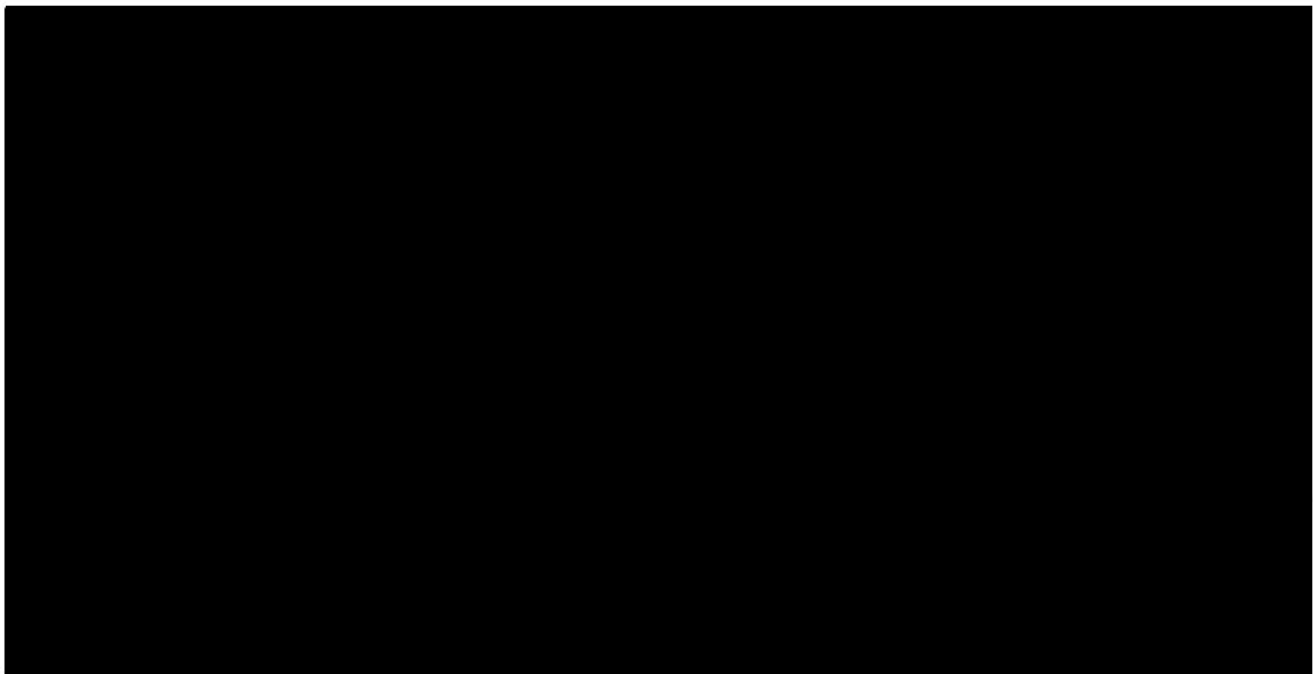
Structure, Governance and Management

The congregation is a registered charity, number SC015287 and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Elders of the Church and are chosen by the Kirk Session from those members of the congregation who are considered to have the appropriate skills and gifts. Eight new Elders were ordained and admitted to the Kirk Session by the Minister at a service of worship in June 2024. In-house training or courses available through the Presbytery are provided to equip new Elders for their duties. All Elders are provided with a handbook outlining their duties and responsibilities.

The Minister is elected by the Congregation and inducted by Presbytery under the Vacancy Procedure Act (Act VIII 2003) (as amended.) Lenzie Union entered a vacancy period upon the demission of our minister Rev Daniel Carmichael on 11th June 2024. Presbytery appointed Rev Dr Kleber Machado as Interim Moderator. Under the Presbytery Plan a new minister cannot be appointed until a proposed union with Lenzie Old Parish Church is finalised.

The Kirk Session is responsible for the affairs of the Church. Meetings of the Kirk Session are chaired by the Minister/Interim Moderator. The Kirk Session normally meets seven times in a year. Session Teams are appointed with a Convener, Depute Convener and Secretary. The six Teams are Property, Finance, Mission and Discipleship, Training and Education, Pastoral and Social and Communication. Remits and Budgets for the Teams are approved by the Kirk Session. Team Reports are presented regularly to Session.



The Minister is assisted by a part time Pastoral Assistant, a full-time Children and Youth Worker and a part time office secretary all of whom are employees of Lenzie Union Parish Church (LUPC).

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Structure, Governance and Management (cont'd)

The Title Deeds of the property owned by the Congregation are held by the following office bearers:

Minister Vacant

Treasurer [REDACTED]

Session Clerk [REDACTED]

Reference and Administrative Information

List of Trustees of Lenzie Union Parish Church

Principal Office Bearers

Minister

Vacant

Session Clerk

Church Treasurer

Principal Office

Lenzie Union Church of Scotland, 65 Kirkintilloch Road, Lenzie, Glasgow G66 4LD

Independent Examiner

[REDACTED] Innes & Partners Limited, Chartered Certified Accountants, Innes House, 18 Shairps
Business Park, Houstoun Road, Livingston, EH54 5FD

Bankers

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

Charity No. SC015287
Congregation No. 160873

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

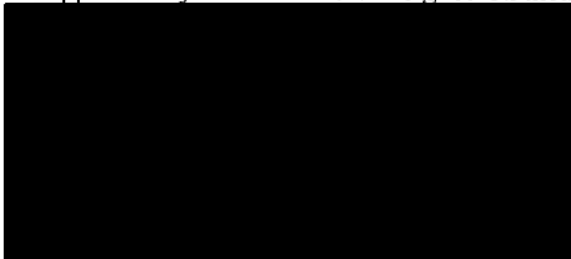
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date: 27th February 2025

Lenzie Union Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 11 to 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's 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 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 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 in the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date:5/3/..... 2025

Lenzie Union Church of Scotland

Statement of Financial Activities for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income and endowments from:							
Donations and legacies	3	195,953	25,948	221,901	210,095	1,849	211,944
Charitable activities	4	43,252	-	43,252	41,976	-	41,976
Other	5	-	-	-	-	300	300
Investments	6	3,070	83	3,153	2,629	56	2,685
Total income and endowments		242,275	26,031	268,306	254,700	2,205	256,905
Expenditure on:							
Charitable activities	7	267,127	28,790	295,917	293,683	785	294,468
Total expenditure		267,127	28,790	295,917	293,683	785	294,468
Net gains/(losses) on investments	11	1,406	-	1,406	1,553	-	1,553
Net income / (expenditure)		(23,446)	(2,759)	(26,205)	(37,430)	1,420	(36,010)
Transfers between funds	16	(27,771)	27,771	-	(1,777)	1,777	-
Other recognised gains/(losses):							
Gains on revaluation of fixed assets	10	-	-	-	300,000	-	300,000
Net movement in funds		(51,217)	25,012	(26,205)	260,793	3,197	263,990
Reconciliation of funds							
Total funds brought forward		1,032,140	19,608	1,051,748	771,347	16,411	787,758
Total funds carried forward	16	980,923	44,620	1,025,543	1,032,140	19,608	1,051,748

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 13 to 21 form part of these accounts

Lenzie Union Church of Scotland

Statement of Financial Position as at 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	10	912,483	-	912,483	931,644
Investments	11	30,269	-	30,269	28,863
Total fixed assets		942,752	-	942,752	960,507
Current assets					
Debtors	12	9,840	-	9,840	18,478
Cash at bank and in hand		36,688	44,620	81,308	82,947
Total current assets		46,528	44,620	91,148	101,425
Liabilities					
Creditors falling due within one year	13	8,357	-	8,357	10,184
Net current assets		38,171	44,620	82,791	91,241
Total assets less current liabilities		980,923	44,620	1,025,543	1,051,748
Net assets		980,923	44,620	1,025,543	1,051,748
The funds of the Charity					
Unrestricted funds		980,923	-	980,923	1,032,140
Restricted income funds		-	44,620	44,620	19,608
Total Charity funds	16	980,923	44,620	1,025,543	1,051,748

The notes on pages 13 to 21 form part of these accounts

The accounts were approved by the trustees on 27th February 2025 and signed on their behalf by:

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting Policies

The principal accounting policies, which have been applied consistently in the current and previous year in dealing with items which are considered material to the accounts, are set out below:

Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Funds Structure

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.

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.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in Note 14.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

Interest receivable

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

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Tangible Fixed Assets and Depreciation

The charity owns and may use for its charitable objects certain tangible fixed assets, including the Church, halls, manse and Dean House, which are vested in the Minister, Session Clerk and Treasurer as ex officio for the congregation.

All tangible fixed assets costing in excess of £2,500 having a value to the charity greater than one year, other than those acquired for a specific purpose, 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 as follows:

Fixtures, fittings and office equipment	5 years
Land and buildings	50 years

The Manse and Dean House properties were revalued on 19 May 2023 by Vanilla Square Estate Agents, at £450,000 and £500,000 respectively at its open market value. Depreciation is now being charged on Dean House and Church Manse following revaluation of the properties during the year.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Fixed Asset Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

2. Related Party Transactions and Trustees' Expenses and Remuneration

During the year 8 (2023: 8) Trustees received reimbursement of expenses incurred totaling £4,298 (2023: £2,756). No Trustees received remuneration for their position as Trustees during the year (2023: nil). During the year a special collection was received as a retirement gift for [REDACTED] who was a Trustee until June 2024 totaling £3,705.

There were no related party transactions during the year (2023: nil).

During the year a total of £37,669 (2023: £43,452) unrestricted giving was donated to the congregation by the Trustees.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

3. Income from donations and legacies

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Offerings	148,455	21,197	169,652	168,134	987	169,121
Other donations	10,272	100	10,372	1,287	600	1,887
Tax recovered on Gift Aid	32,226	4,651	36,877	38,431	262	38,693
Legacies	5,000	-	5,000	2,000	-	2,000
Organisations funds	-	-	-	243	-	243
	195,953	25,948	221,901	210,095	1,849	211,944

4. Income from charitable activities

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Weddings and funerals	620	-	620	1,235	-	1,235
Community use of Church halls	32,743	-	32,743	31,628	-	31,628
Organisations funds	1,073	-	1,073	704	-	704
Generating organisations funds	8,816	-	8,816	8,409	-	8,409
	43,252	-	43,252	41,976	-	41,976

5. Other

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Grants	-	-	-	-	300	300
	-	-	-	-	300	300

6. Income from investments

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Deposit interest	850	83	933	594	56	650
Dividends received	1,157	-	1,157	981	-	981
Bank interest	1,023	-	1,023	1,017	-	1,017
Organisations funds	40	-	40	37	-	37
	3,070	83	3,153	2,629	56	2,685

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

7. Analysis of expenditure on charitable activities

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
Charitable activities	£	£	£	£	£	£
Ministries and mission contributions	92,619	-	92,619	103,623	-	103,623
Presbytery dues	11,113	-	11,113	6,354	-	6,354
Ministers expenses	958	-	958	1,585	-	1,585
Ministerial assistance	37,750	-	37,750	36,655	-	36,655
Youth worker expenses	846	-	846	1,378	425	1,803
Pulpit supply	1,620	-	1,620	300	-	300
Council tax	3,664	-	3,664	3,567	-	3,567
Other salary costs	18,155	-	18,155	18,776	-	18,776
Fabric repairs and maintenance	25,976	28,400	54,376	57,650	-	57,650
Other building costs	32,584	-	32,584	28,183	-	28,183
Church office expenses	1,182	-	1,182	1,228	-	1,228
Depreciation	19,161	-	19,161	19,645	-	19,645
Other expenses	12,784	390	13,174	7,949	360	8,309
Organisations funds	5,465	-	5,465	3,640	-	3,640
Independent examination	3,250	-	3,250	3,150	-	3,150
Total	267,127	28,790	295,917	293,683	785	294,468

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

8. Governance costs

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Independent examiners fee	3,250	-	3,250	3,150	-	3,150
	3,250	-	3,250	3,150	-	3,150

9. Analysis of staff costs

	2024	2023
	Total	Total
	£	£
Salaries and wages	54,198	53,744
Employers Pension contributions	1,707	1,687
	55,905	55,431
	2024	2023
	Total	Total
	Number	Number
Ministerial support	2	2
Administration	1	1
Music personnel	1	1
Premises maintenance	1	1
	5	5

No employee had employee benefits in excess of £60,000 (2023: nil).

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.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

10. Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost / Valuation			
As at 1 January 2024	950,000	29,066	979,066
As at 31 December 2024	950,000	29,066	979,066
Depreciation			
As at 1 January 2024	19,000	28,422	47,422
Charge for the year	19,000	161	19,161
As at 31 December 2024	38,000	28,583	66,583
Net Book Value			
As at 31 December 2024	912,000	483	912,483
As at 31 December 2023	931,000	644	931,644

Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost / Valuation			
As at 1 January 2023	650,000	28,262	678,262
Additions	-	804	804
Impairment / Revaluation	300,000	-	300,000
As at 31 December 2023	950,000	29,066	979,066
Depreciation			
As at 1 January 2023	-	27,777	27,777
Charge for the year	19,000	645	19,645
As at 31 December 2023	19,000	28,422	47,422
Net Book Value			
As at 31 December 2023	931,000	644	931,644
As at 31 December 2022	650,000	485	650,485

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

11. Investments	2024	2023
	Total	Total
	£	£
Market value as at 1 January 2024	28,863	27,310
Unrealised gain/(loss) on investments	1,406	1,553
Market value as at 31 December 2024	<u>30,269</u>	<u>28,863</u>
Cost of investments held	<u>23,750</u>	<u>23,750</u>

The following investments are held:

- Church of Scotland Investors Trust - Growth Fund
- Church of Scotland Investors Trust - Income Fund

12. Debtors	2024	2023		
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Gift Aid debtor	7,250	-	7,250	14,150
Other debtors	2,590	-	2,590	4,328
	<u>9,840</u>	<u>-</u>	<u>9,840</u>	<u>18,478</u>

13. Creditors falling due within one year	2024	2023		
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Accruals and deferred income	6,692	-	6,692	8,033
Taxation and Social Security	1,336	-	1,336	1,808
Other Creditors	329	-	329	343
	<u>8,357</u>	<u>-</u>	<u>8,357</u>	<u>10,184</u>

14. Volunteers

In common with all congregations in the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

15. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets	912,483	-	912,483
Investments	30,269	-	30,269
Current Assets	46,528	44,620	91,148
Current Liabilities	(8,357)	-	(8,357)
Net Assets as at 31 December 2024	980,923	44,620	1,025,543

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed Assets	931,644	-	931,644
Investments	28,863	-	28,863
Current Assets	81,817	19,608	101,425
Current Liabilities	(10,184)	-	(10,184)
Net Assets as at 31 December 2023	1,032,140	19,608	1,051,748

16. Movement in funds

	As at 01.01.2024 £	Income £	Expenditure £	Transfers £	Unrealised gains/(losses) £	As at 31.12.2024 £
Restricted funds						
Dean House Refurbishment	7,054	1,303	-	-	-	8,357
Restricted Fabric	-	24,645	(28,400)	26,271	-	22,516
Redeeming Our Communities	200	-	-	-	-	200
Meeting Place Projects	1,208	83	-	1,500	-	2,791
Youth Work	11,146	-	(390)	-	-	10,756
	19,608	26,031	(28,790)	27,771	-	44,620
Unrestricted funds						
General	45,532	227,346	(240,501)	14,400	1,406	48,183
<i>Designated funds</i>						
Organisations	5,516	9,929	(5,465)	(5,900)	-	4,080
Designated Assets	645	-	(161)	-	-	484
Locally Owned Property	931,000	-	(19,000)	-	-	912,000
A MacKenzie Legacy	30,000	-	-	(20,000)	-	10,000
Sanctuary External Work	300	-	-	-	-	300
Isabella Campbell Legacy	2,000	-	(2,000)	-	-	-
Sinclair Legacy	-	5,000	-	-	-	5,000
Fabric	16,271	-	-	(16,271)	-	-
Benevolent	876	-	-	-	-	876
	1,032,140	242,275	(267,127)	(27,771)	1,406	980,923
Total funds	1,051,748	268,306	(295,917)	-	1,406	1,025,543

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

16. Movement in funds (cont'd)

	As at 01.01.2023 £	Income £	Expenditure £	Transfers £	Unrealised gains/(losses) £	As at 31.12.2023 £
Restricted funds						
Dean House Refurbishment	5,805	1,249	-	-	-	7,054
Redeeming Our Communities	200	-	-	-	-	200
Meeting Place Projects	52	56	-	1,100	-	1,208
Youth Work	10,354	900	(785)	677	-	11,146
	16,411	2,205	(785)	1,777	-	19,608
Unrestricted funds						
General	47,645	216,422	(229,892)	9,804	1,553	45,532
<i>Designated funds</i>						
Organisations	2,391	9,150	(3,640)	(2,385)	-	5,516
Designated Assets	486	-	(645)	804	-	645
Locally Owned Property	650,000	-	(19,000)	-	300,000	931,000
A MacKenzie Legacy	50,000	-	-	(20,000)	-	30,000
Sanctuary External Work	300	-	-	-	-	300
Isabella Campbell Legacy	-	2,000	-	-	-	2,000
Fabric	19,649	27,128	(40,506)	10,000	-	16,271
Benevolent	876	-	-	-	-	876
	771,347	254,700	(293,683)	(1,777)	301,553	1,032,140
Total funds	787,758	256,905	(294,468)	-	301,553	1,051,748

Fund purposes:

Restricted funds:

Dean House Refurbishment	Refurbishment of Dean House
Restricted Fabric	Non-routine maintenance and upkeep of premises
Redeeming Our Communities	Projects in partnership with ROC
Meeting Place Projects	Gifts from Meeting Place for purposes specified by the Meeting Place
Youth Work	Youth work

Unrestricted funds:

General	Funds for the general purposes of the charity
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Designated funds:

Organisations	Funds relating to the organisations within the church
Designated Assets	Represents the carrying value of the church owned fixtures and fittings
Locally Owned Property	Represents the carrying value of the Manse and Dean House
Legacy Funds	Represents unrestricted legacy funds received
Fabric	Non-routine maintenance and upkeep of premises
Benevolent	Funds for benevolent use

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2024

17. Collections for third parties	2024	2023
	Total	Total
	£	£
Lodging House Mission	881	836
Crossreach	475	666
C of S HIV / Aids Programme	445	-
Foodbank	30	105
Others (1)	-	10
	1,831	1,617