

Lunna Kirk Preservation Group

Scotland · Charity number SC051930

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2022-08-12

Register [View on the OSCR register](#)

Contact

Address 10 Quoys Road
Lerwick
Shetland
ZE1 0WH

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion', 'the advancement of the arts, heritage, culture or science'

What the charity does: To own and operate the historic Lunna Kirk situated in the parish of Lunnasting in Shetland

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

Objectives: The organisation's purposes are: a) The advancement of Heritage and Culture: Which includes to preserve, maintain, safeguard and enhance the historic building of Lunna Kirk (St Margaret's) and To preserve and promote the heritage of the area connected to the Lunna Kirk including the importance of Lunna Kirk in remembering the work of the Shetland Bus activities during World War 2. It also includes any other activities in support of this charitable purpose. b) The advancement of Religion: Which includes to continue to develop the use of Lunna Kirk for public worship, to continue to keep the building open for public use, private reflection and spiritual purposes and any other activities in support of this charitable purpose.

Geography

- **Main operating location:** Shetland Islands
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£15,417	£8,656	-	0
2024-08-31	£15,139	£32,211	-	0
2023-08-31	£22,384	£813	-	0

Accounts

**LUNNA KIRK PRESERVATION GROUP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2025**

CHARITY REGISTRATION NUMBER SC051930

LUNNA KIRK PRESERVATION GROUP

OFFICERS AND PROFESSIONAL ADVISERS

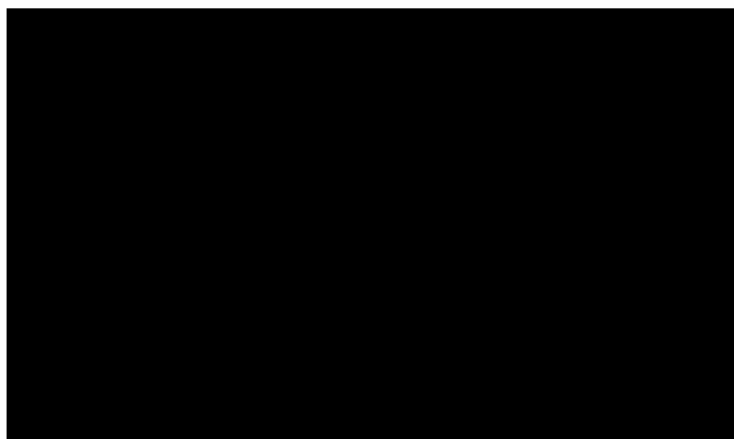
YEAR ENDED 31ST AUGUST 2025

TRUST NAME Lunna Kirk Preservation Group

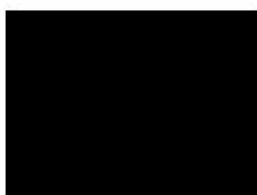
REGISTERED CHARITY NUMBER SC051930

ADDRESS 10 Quoys Road
Lerwick
Shetland
ZE1 0WH

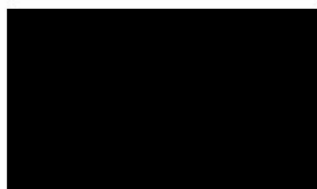
**TRUSTEES & COMMITTEE
MEMBERS**



PREPARED BY



INDEPENDENT EXAMINER



BANKERS

Bank of Scotland
117 Commercial Street
Lerwick
Shetland
ZE1 0DN

LUNNA KIRK PRESERVATION GROUP

ANNUAL REPORT OF THE TRUSTEES

YEAR ENDED 31ST AUGUST 2025

The trustees have pleasure in presenting their report and unaudited financial statements of the Lunna Kirk Preservation Group for the year ended 31st August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of officers and professional advisers on page 1 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Lunna Kirk Preservation Group is a charity registered in Scotland, registration number SC051930. The purposes and administration arrangements are set out in our Constitution registered in August 2022.

The trustees and committee members are appointed or reappointed at the Annual General Meeting held in November each year.

OBJECTIVES AND ACTIVITIES

The charity was set up in response to an intention by the Church of Scotland to offer the historic Lunna Kirk for sale. Our objective is to purchase the Lunna Kirk and operate it in line with our charitable purposes – the advancement of heritage and the advancement of religion.

ACHIEVEMENTS AND PERFORMANCE

Since purchasing the Lunna Kirk in March 2024, the trustees have been continuing with plans to have the building sustain itself through our charitable purposes. The Lunna Kirk continues to be open to all, and we continue to have religious services including a Christmas carol service which was very well attended. July 2025 saw the first wedding to be held in the Kirk since the purchase, and the Kirk has also played host to local charities such as the Shetland Bus Friendship Society and Whiteness & Weisdale Good Companions. To mark VE Day in May 2025, a flotilla of Norwegian vessels visited Shetland, including some boats which took part in the Shetland Bus operation, and a wreath-laying ceremony took place at Lunna. We have also improved accessibility to the Kirk with the purchase of a wheelchair ramp and 6 interpretative panels have been installed inside the Kirk to improve the visitor experience. The fundraising work of the committee and volunteers has continued with many new events and fundraisers planned for the coming year.

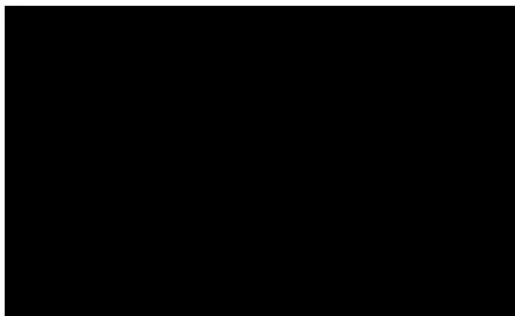
FINANCIAL REVIEW

The trustees did not receive any remuneration or expenses during the year.

The unrestricted reserves at 31st August 2025 totalled £11,259, the trustees and committee members consider the reserves to be at an adequate level for the protection, preservation, and maintenance of the Lunna Kirk in line with the objectives of the charity.

For the year to 31st August 2025 the unrestricted Receipts and Payments account shows a surplus of £6,761.

Approved by the Trustees and signed on their behalf.



Lunna Kirk Preservation Group

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST AUGUST 2025

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
<u>RECEIPTS</u>				
Crowdfunder UK	1,853	0	1,853	75
Tour Fees	300	0	300	0
Events	11,093	0	11,093	3,343
Donations	1,909	0	1,909	1,721
Grants	0	0	0	10,000
Gift Aid	263	0	263	0
TOTAL RECEIPTS	15,417	0	15,417	15,139
<u>PAYMENTS</u>				
Crowdfunder UK Fees	52	0	52	2
Events	1,235	0	1,235	596
Advertising	1,027	0	1,027	97
Hall Hire	490	0	490	185
Repairs & Maintenance	1,991	0	1,991	562
Insurance	1,329	0	1,329	1,248
Heat & Light	2,388	0	2,388	805
Sundry	143	0	143	36
Asset Purchase - Lunna Kirk	0	0	0	25,080
Asset Purchase - Legal Fees	0	0	0	3,600
TOTAL PAYMENTS	8,656	0	8,656	32,211
SURPLUS/DEFICIT FOR YEAR	6,761	0	6,761	-17,072

All activities of the charity are classified as continuing.

Details of the restricted funds are shown in the Annual Report - Financial Review

Lunna Kirk Preservation Group

STATEMENT OF BALANCES

YEAR ENDED 31ST AUGUST 2025

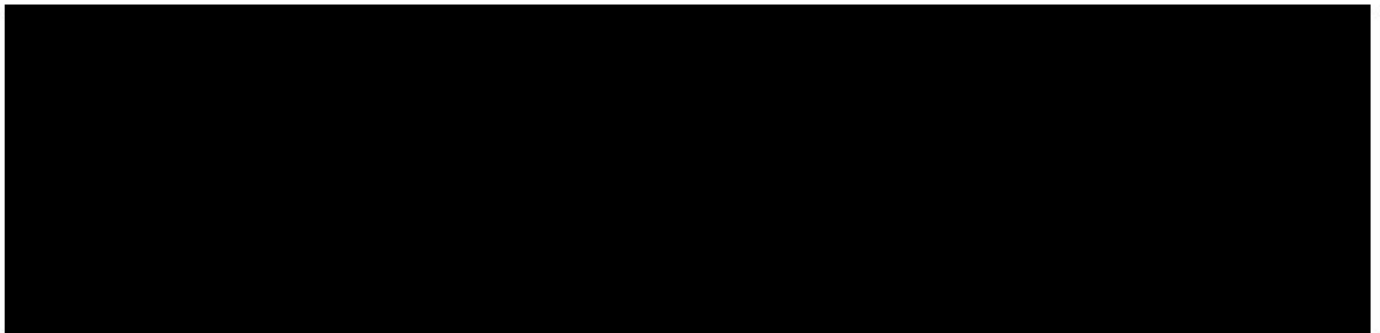
	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
RESERVES				
Balance brought forward	4,498	0	4,498	21,570
Net surplus/deficit for the year	6,761	0	6,761	-17,072
Balance carried forward	11,259	0	11,259	4,498
BANK AND CASH IN HAND				
Cash at bank	11,259	0	11,259	4,098
Cash in hand	0	0	0	400
	11,259	0	11,259	4,498

Details of the restricted funds are shown in the Annual Report - Financial Review

ASSETS

	2025	2024
Land and Buildings		
Purchase of Lunna Kirk - March 2024	25,000	25,000
Registration Fees	80	80
Legal Fees on Purchase	3,600	3,600
	28,680	28,680

Approved by the trustees and signed on their behalf



LUNNA KIRK PRESERVATION GROUP

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

YEAR ENDED 31ST AUGUST 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUNNA KIRK PRESERVATION GROUP

I report on the accounts of the charity for the year ended 31st August 2025 which are set out on pages 3 and 4.

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 audit requirement of Regulation 10(1) (d) of the 2006 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 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations have not been met, and
 - b. 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.

Signed:

Date:

Name:

Professional Body:

Address:

