The Church of Scotland

Lecropt Kirk Parish Church of Scotland

Congregation No 231418

Charity No SC014031

Accounts for the year ended 31st December 2025

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

Rev Dr Andrew Gardner (resigned 30/6/25)	Archie Johnstone
Rev Mark Boshoff (appointed 2/12/25)	Joan Kerr
Janet Craigie (resigned 10/4/25)	Roy MacFarlane
John Crozier	Charlotte McKie (appointed 2/9/25)
Robert Duncan	Ian McLure
Marjorie Duncan (appointed 2/9/25)	Douglas Shaw
Anne Fielding	Ian Tasker
Alan Hadden	

Principal Office Bearers

Minister	Reverend Mark Adriaan Boshoff
Session Clerk	Anne Fielding
Treasurer	Moyra Baird

Independent Examiner	Martin Dunsmore, 60 Brookfield Place, Alva, Clacks FK12 5AT

Bankers
Bank of Scotland, Port Street, Stirling

Trustees Annual Report
Year ended 31 December 2025

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.

Social Events

Social events were successful with car boot sales 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 guests including the Bridge of Allan Broadway Choir in aid of Stirling and District Women's Aid.

Achievements and Performance

Regular worship attendance averaged around 25-30.
Over the past 12 months Lecropt Church along with it's sister congregation in the linkeage (St Blane's) completed a successful period of interim ministry and were given the right to call a Minister by the Presbytery of Perth. We were delighted that Rev Mark Boshoff was inducted as our new minister on Tuesday 2 December.

Financial Review

Church funds at 31 December 2025 showed an excess of receipts over payments of £8,072. There was a significant increase in income from hall lets when compared to previous years. During 2025 there was considerable expenditure on the Manse. This was funded equally by Lecropt and St Blane's.
Unrestricted funds had a surplus of £7,206, Restricted Funds a surplus of £811 & Endowment Funds a surplus of £55 during 2025.
Lecropt Church held Unrestricted Funds of £86,480, Restricted Funds of £18,513 and Endowments of £1,586 totalling £106,579 at 31 December 2025.

Reserves Policy

It is the Trustees' policy to hold unrestricted reserves of 6 months expenditure and at present holds 22 months reserves, based on expenditure in 2025.

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:-

Anne Fielding *Anne Fielding*
Session Clerk
Date *27/03/2026*

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 2025 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 Investmant (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.

Martin Dunsmore

Martin Dunsmore, CPFA
60 Brookfield Place
Alva
Clackmannanshire
FK12 5AT

Date: 30/03/2026

Lecropt Kirk Parish Church of Scotland
Receipts and Payments Account

Year ended 31 December 2025		**Unrestricted Funds 2025**	**Restricted Funds 2025**	**Endowment Funds 2025**	**Total 2025**	**Total 2024**
Receipts		£	£	£	£	£
Donations	Note 3	26,348	245		26,593	27,080
Legacies					0	0
Fundraising Events	Note 5	5,709			5,709	9,284
Bank & Deposit Interest		3,173	781	55	4,009	4,079
Investment Income		314	88		402	402
Grant Income			0		0	5,083
Sale of Investments		0	0		0	6,011
		35,544	1,114	55	36,713	51,938
Rental of premises (hall)		17,015			17,015	11,031
Life & Work		168			168	168
Weddings & Funerals		240			240	511
Tom Hawthorne Fund			0		0	120
Friendship Circle		189			189	568
Total Receipts		**53,156**	**1,114**	**55**	**54,325**	**64,334**
Payments	Note 4					
Cost of Generating Funds		335			335	605
Charitable Activities		41,071	4,847	0	45,918	67,199
Total Payments		**41,406**	**4,847**	**0**	**46,253**	**67,804**
Excess of Receipts over Payments before transfers		**11,750**	**-3,733**	**55**	**8,072**	**-3,470**
Transfer between funds		-4,544	4,544		0	0
Excess of Receipts over Payments for the year		**7,206**	**811**	**55**	**8,072**	**-3,470**

Lecropt Kirk Parish Church of Scotland
Statement of Balances

Year ended 31 December 2025		**Unrestricted Funds 2025 £**	**Restricted Funds 2025 £**	**Endowment Funds 2025 £**	**Total 2025 £**	**Total 2024 £**
Bank & Deposit Balances						
Bank & Deposit Balances brought forward		79,274	17,702	1,531	98,507	101,977
Movement in Year:						
Excess of Receipts over Payments for the year		7,206	811	55	8,072	-3,470
Bank & Deposit Balances carried forward		**86,480**	**18,513**	**1,586**	**106,579**	**98,507**
Investments at Market Value						
	2329 units	16,024			16,024	14,859
Church of Scotland Investors Trust Income Fund						
Foster Memorial Fund	146 units		1,663		1,663	1,615
Total Market Value at 31 December 2025		**16,024**	**1,663**		**17,687**	**16,474**
Cost		6,304	1,203		7,507	7,507
Assets						
Gift Aid claim Q/E 31/12/25		989			989	1,076
		989			989	1,076
Liabilities						
Vacancy expenses		698			698	-
Travel expenses		0			0	296
Energy costs		652			652	527
		1,349			1,349	823

The accounts were approved by the Trustees on

For and on behalf of the Trustees

Anne Fielding Session Clerk Date: 27/03/2026

Moyra Baird Treasurer Date: 27/03/2026

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 £1173.47 Five other trustees were reimbursed a total of £859.62 for fundraising and general expenses.

No trustees received remuneration.

No person connected to a trustee received remuneration.

2 Movement in Funds

	At 1 January 2025	Receipts	Payments	Transfers	At 31 December 2025
Unrestricted Funds	**£**	**£**	**£**	**£**	**£**
General Fund	75,227	52,853	40,999	-5,395	81,686
Renovation Fund	2,866	103		851	3,820
Friendship Circle	933	189	407		715
Sunday School	248	11			259
	79,274	**53,156**	**41,406**	**-4,544**	**86,480**
Restricted Funds					
Organ Fund	3,894	173			4,067
Fabric Fund	0	333	4,847	4,544	30
New Church Hall Fund	11,184	497			11,681
Baptism Bible Fund	148	7			155
Tom Hawthorne Memorial Fund	1,950	81			2,031
Tables & Chairs 5 Fund	526	23			549
	17,702	**1,114**	**4,847**	**4,544**	**18,513**
Endowment Funds					
Joanna Ross Fund	679	30			709
Annie Rattray Fund	552	25			577
Miscellaneous	300				300
	1,531	**55**	**0**	**0**	**1,586**
Total Funds	**98,507**	**54,325**	**46,253**	**0**	**106,579**

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 2025 £	Total 2024 £
3 Analysis of Donations					
WFO Scheme	405	95		500	600
Gift Aid Donations	13,503	120		13,623	13,812
Donation: flowers	0			0	50
Tax recovered on Gift Aid Donations & Small Donations	4,339	30		4,369	4,551
Ordinary Offerings (Open Plate)	4,354			4,354	4,657
Other Offerings, Donations etc	3,747			3,747	3,410
	26,348	**245**	**0**	**26,593**	**27,080**
4 Analysis of Payments					
Cost of Generating Funds					
WFO Envelopes	116			116	20
Fundraising Expenses	219			219	585
	335	**0**	**0**	**335**	**605**
Charitable Activities					
Giving to Grow	23,936			23,936	22,696
Presbytery Dues	529			529	594
Minister's Car Allowance	1,094			1,094	1,228
Nominating Committee Expenses	566			566	0
Pulpit Supply	182			182	0
Organ & Music	2,608			2,608	2,550
Fabric Repairs & Maintenance		4,847		4,847	27,822
Council Tax	675			675	1,470
Water Charges	0			0	-235
Heating & Lighting	4,965			4,965	5,300
Insurance	3,514			3,514	3,136
Telephone	603			603	545
Website Expenses	264			264	264
CCLI/TV Licence	272			272	312
Other Expenses	1,288	0		1,288	1,050
Life & Work	168			168	168
Friendship Circle	407			407	300
	41,071	**4,847**	**0**	**45,918**	**67,199**
Total Payments	**41,406**	**4,847**	**0**	**46,253**	**67,804**
Governance Costs					
Independent Examiners Fee					NIL

5 Fundraising	**2025**
	£
Car Boot Sales	4,597
Quizzes	1,049
Additional Fundraising	63
	5,709

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 £32,433 and the maximum stipend in 5th and subsequent years of service - £39,856.

7 Collections for Third Parties	**2025**	**2024**
	£	£
Church of Scotland Mission Work		61
CHAS		251
Erskine		107
Collection for Interim Minister	370	
Poppy Scotland	132	
Stirling & District Women's Aid	545	
Start Up Stirling	87	
	1,134	420

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

	2025	**2024**
	£	£
CAPITAL ACCOUNT		
Credit Balance at 31 December	199	199
Market Value at 31 December	199	199
REVENUE ACCOUNT		
Opening Balance	2,380	2,125
Support costs	-320	-12
Interest	104	176
Dividends	9	91
Credit Balance at 31 December	**2,173**	**2,380**