

LENZIE UNION CHURCH OF SCOTLAND

(known as Lenzie Union Parish Church)

Trustees

Annual Report

For the Year Ended 31 December 2025

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

Charity No. SC015287

Congregation No. 160873

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Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025



The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. 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 450 members on our congregational roll. We welcomed 5 new members in 2025. 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. Most run between September and May, and new members and visitors are always welcome. 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 (Tel: 0141 776 1046 Email: office@lupe.org).

Church Life

Services of worship are attended by all ages and held every Sunday morning at 11am. During this period of vacancy we are fortunate to receive biblical teaching from regular preachers providing pulpit supply. Support in this comes from our Interim Moderators Rev Dr Kleber Machado (until 31 May 2025) and Rev Dr Philip Wright (from 1 June 2025). Our Pastoral Assistant, Children and Youth worker and members of the Kirk Session and congregation also lead or participate regularly in worship. Additional services have been held at Easter and Christmas, and youth services for the BB/GB 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 accompanied by music from the organ or piano and our monitors continue to be well and effectively used to enhance worship, displaying bible readings, worship videos and words of hymns. Fellowship continues after the Sunday service with tea and coffee in the hall at Rendezvous.

A small instrumental Praise Group involving members play on occasion at youth services or the Christmas Eve family service. Those who enjoy singing are invited to form a singing group for services at Christmas and Easter.

We regularly share worship with the congregation of Lenzie Old 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.

We are thankful for the increasing number of families that regularly attend Sunday worship. Children and young people are encouraged in faith through Tiny Lights, Lighthouse and Bible Class, organised by our Children and Youth Worker and assisted by a rota of parents and congregation. 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.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Objectives and Activities (cont'd)

With encouragement and support from the congregation 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.

A monthly Messy Church extends an invitation to the local community. Families enjoy the 'messy' activities offered to help introduce bible stories, and this has led to some attending other church events and Sunday worship. A regular 'Lenzie Loves Lego' community event is also held.

Our weekly Youth Café invites 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 remains challenging 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 are 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. Annual displays in the Spring allow parents and friends to 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 from October to March every year. Through worship, prayer and fellowship, members are encouraged to grow in their Christian faith. The faith is developed and energised through having speakers who inform the Guild members of the wider work of the church and make them aware of the world that we live in.

The Guild supports fundraising for authorised Guild Charities every year that are Scottish or are based abroad. In 2025, under the theme of 'Living Stones', the Guild supported "Bibles for Bairns" (Scotland) and "Bear Necessities" (Bulgaria) by fundraising activities e.g. a Coffee Morning and a Bring and Buy stall.

Many Guild members are Church Elders, and some help and participate in other Church organisations e.g. Youth Café, Messy Church, Meeting Place, Coffee Pot, Youth Policy Group etc.

The Guild members often meet with other Guild Members at the Glasgow Northern Guilds Together, the Big Sing and the National Annual Gathering.

The Guild is extremely important in ensuring that both women and men can meet in a comfortable atmosphere while they enjoy hearing a Christian Message.

Lenzie Union provides hospitality 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. Regular donations from funds raised at these events help support the church and other Christian charities.

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

The Flower Club. The members ensure a display of flowers for our Sunday services, which are then distributed to members of the congregation.

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, aimed at those with dementia and their carers though open to all. Visitors can meet for coffee, and cake, and often some musical entertainment. Information and advice on social services is available.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Objectives and Activities (cont'd)

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.

Opening our Doors to the Community 2025

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.

We have an increasing number of occasional events and rentals.

Our regular community users include De Café, Art for Seniors, dance exercise for Seniors, Weight Watchers and an AA Group.

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

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. Although currently in vacancy the Trustees and congregation remain committed to that aim.

The pastoral care of our own membership is carried out by our Pastoral Assistant, elders and a small pastoral care group.

One of our elders successfully completed a course to become a qualified Worship Leader.

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 'Prayer Chain' of 10-12 members exists for confidential prayer requests.

To encourage a deeper knowledge of scripture occasional 'Bible and Blether' lunches after the Sunday service were introduced to provide opportunity for people to discuss the sermon points. Bible study groups have continued to meet in members' homes regularly throughout the year.

As in 2024, a Lent study course encouraged friendship and fellowship within our Cluster.

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. Our website and Facebook page are also used to share news and promote events.

Generous donations from members allowed a necessary upgrade to the Sanctuary AV system to be carried out, improving the performance both within the sanctuary and with livestreaming.

Throughout 2025 we continued to work towards a proposed union with Lenzie Old Parish Church, as agreed in the Presbytery Mission Plan. A joint steering group formed of office bearers from the 2 churches met regularly with our Presbytery facilitator to discuss aspects of the Basis of Union and consider ways of working together more closely. A joint Mission Group was formed, and discussions have begun on how to take mission forward as a new congregation.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Achievements and Performance (cont'd)

Despite regular discussion and investigations into the condition and provision offered by each church campus, it proved impossible for the joint steering group to reach a decision on which buildings to retain for the new congregation, and both Kirk Sessions agreed to request that Presbytery appoint a Scheme of Delegation. This panel was appointed in September 2025 and, after visits to both congregations and church campuses, a joint congregational meeting was held in February 2026 to hear their recommendation that the ecclesiastical building of Lenzie Union be retained for use by the new congregation.

Lenzie Union's manse became vacant early in 2025 and with the agreement of the Kirk Session and Presbytery, the house was sold in early 2026. It is the intention that some of the funds released from the sale of Lenzie Union and Lenzie Old's manses together will assist the new congregation to purchase a new manse.

Both congregations have continued to share worship during the summer months, and also at Easter, Remembrance and Christmas, with plans to increase the frequency of these joint services during 2026.

Other aspects of joint working have developed over the year with shared participation in community events at Christmas and Easter. Under the guidance of our Children and Youth Worker and Safeguarding Coordinators, joint youth work at shared Sunday services has been made possible, and volunteers from Lenzie Old also help at our monthly Messy Church.

On a wider scale, all four churches in our Cluster worked together to provide a children's Joint Churches Holiday Club over four mornings in August, coordinated by our Children and Youth Worker. Under the theme 'Deep Sea Divers' the children were encouraged to learn more about God through faith-based activities, songs and stories. A film night was provided for the older children and families.

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. In partnership with another local church, work with SU in the local schools continues, albeit with some challenges. Our Youth Café continues to attract several regular young people. During this time of vacancy our Children and Youth Worker is available for chaplaincy duties in two local primary schools.

Youth services were held on a Sunday morning in May and October with the GB and BB in attendance. 1st Lenzie BB Company were the 2024/2025 Boys' Brigade U.K. under 15 five-a-side football champions and were also Scottish Chess Champions, finishing 5th in the U.K.

We remain focused on mission and outreach within the local community. At Christmas we once again 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.

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

Lenzie Community Festival in August provided an opportunity to open our doors for various events throughout the day.

Throughout the year we have held several hospitality events:

- A Daffodil Afternoon Tea in April was enjoyed by a large number.
- A coffee morning on the first day of the Autumn school term, for parents of children starting P1.
- Fellowship lunches are held throughout the year.
- A Christmas Afternoon Tea in December, raised funds for the Church and also the Lodging House Mission.
- A 'Golden Oldies' film afternoon and fish supper tea were enjoyed by all who attended.

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Report of the Trustees for the year ended 31 December 2025

Achievements and Performance (cont'd)

We hosted the Glasgow North Guilds together service for the World Day of Prayer in March.

We strive to be eco-friendly, recycling when we can and installing energy efficient lighting where possible.

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 Cearlas 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.

Support for overseas mission:

- Support for Christian Aid is provided through money boxes and the annual events of Christian Aid week.
- 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.
- We are helping to fundraise for two of our young people as they travel overseas with Amor Ministries as part of the Build South Africa Expedition 2026. As well as raising monetary donations throughout the year we also hosted a ceilidh in the halls.

Special collections during the year raised:

- £511 for Glasgow Lodging House Mission from Harvest and Christmas appeals, and Afternoon Tea
- £201 for Comfort International
- £201 for Crosslinks Moldova
- £90 for Rebuild South Africa
- £50 for Marie Curie

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.

2026 holds several uncertainties at present as it is unclear how long Lenzie Union will remain a single entity. The implementation of the Mission Plan within Lenzie will shape our future planning for 2026. The decision on the buildings' use has just been announced at the time of writing, and the ecclesiastical building of Lenzie Union is to be retained for use by the new congregation. Several other decisions with regard to a Basis of Union are required to be made jointly with the congregation of Lenzie Old Parish and we can now progress with these to achieve the proposed adjustment in a timely manner. As we do so we hope to continue to encourage opportunities for joint working and shared resources to strengthen our relationship and develop our vision for mission work within Lenzie.

Once a union is achieved and a new congregation formed, we will require to purchase a new manse in the hope of then being able to call a minister.

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.

We will continue to focus on biblical teaching and regular prayer opportunities at our services and encourage intergenerational participation in worship. With the support of our Interim Moderator, Pastoral Assistant and Pastoral Care Team we will ensure our congregation is cared for in times of need.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Future Plans (cont'd)

We remain thankful for the continued generous financial support of our congregation. However, the financial outlook for 2026 remains of concern due in part to the changing demographic of the congregation against the rise in Giving to Grow contributions and the removal of the vacancy allowance by the Church of Scotland. There is also the uncertainty over when a union will take place, which will significantly affect our finances.

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. The Trustees don't consider this to affect our ability to continue as a going concern.

We are committed to encouraging our children, youth and families by listening to their views and finding out what is important to them. We are aware of the effect uncertainty can have on the younger generation and will look for the best ways to keep them informed of decisions that are made towards a union. We will continue to develop the ideas of 'Intergenerational Church' and promote this in our worship and events.

We will support our Children and Youth Worker in encouraging faith in young people through new and innovative ministry techniques. 'Respawn', a pilot gaming ministry is due to start in early 2026, in conjunction with SU Scotland and the Church of Scotland.

We are committed to prayerful support of our uniformed organisations, recognizing the important part that GB and BB play in involving children and young people in the congregation. In 2026 1st Lenzie Girls' Brigade will celebrate its 50th Anniversary with an invitation extended to all to join the celebration event. Though a number of new helpers have come forward to assist at BB, there remains a need for new officers to take positions of leadership.

It is important to us that all our youth work, including the uniformed organisations, continue to thrive in a union of the churches, and we place this as a priority.

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 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.

Financial Review

We acknowledge firstly with gratitude the generosity of our members that allowed us to continue our mission work within the community, this despite the sad loss of many valued members during the year and the continuing cost of living increases faced by all.

Our review of 2025 shows once again the faithful commitment of members in respect of their regular offerings, our main source of income, which amounted to £146,509 (2024: £148,455) a decrease of 1.3%, of which £125,740 was gift-aided and generated £31,436 (2024: £32,226) in tax repayment.

An important source of income is the use of our premises by the local community and which generated £31,299 (2024: £32,743). As our premises are regularly used by many who are not members of the Church and by church organisations, we are grateful that we are able to provide such a resource for the local community. Total income, inclusive of designated and restricted income sources, amounted to £240,288 (2024: £268,306). This included three legacies amounting to £11,000 for which we give prayerful thanks for these gifts left to us by past members.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Financial Review (cont'd)

Resources expended during the year totalled £280,568 (2024: £295,917). Our Giving to Grow Contribution to the Church of Scotland of £103,158 (2024: £92,619), covering all ministry, central administration, training, and mission costs, remains our largest cost and was affected by the withdrawal of the Vacancy Allowance (see below). Employment costs for ministerial assistance, youth work and administrative staff amounted to £60,457 (2024: £55,905). Whilst property maintenance costs remained modest, with no major projects this year, energy and insurance costs at £37,205 were 15% up on 2024 with empty manse, increased water and insurance costs incurred. To put this year's cost into perspective, it stands almost 80% higher than five years previously.

Our day-to-day running of the church, through our General Fund, is regularly reported on. We incurred an operating deficit of £20,615 (2024: deficit £11,749) which was again supported by a transfer of £10,000 from a Legacy Fund in support of our youth work during the year, leaving a net deficit of £10,615 (2024: deficit £1,749). Contributing to this deficit was the removal of the Church of Scotland Vacancy Allowance at the end of 2024 with Lenzie Union being unable to call a minister throughout the year, and running costs associated with an empty manse. In addition, £3,517 was incurred in costs related to the Presbytery Mission Plan. Our commitment to Youth Work and Pastoral Assistance forms a major part of our current cost structure and these amongst other areas of church life will come under scrutiny as we seek to address our operating position. Note 16 reflects a reduction in the General Fund of £13,989 (2024: increase £2,651).

The market value of the investment funds held with the Church of Scotland increased during the year by £1,615 (2024: increase £1,406) giving a fund value of £31,884 (2024: £30,269) on 31 December 2025.

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 our youth mission work. The Dean House Refurbishment Fund is available for the development of this facility. Total Restricted funds at the year-end were £44,534 (2024: £44,620) as per Note 16.

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.

A Lone Working Policy has been adopted and is provided to all employees and line managers.

The Church of Scotland Privacy Policy will be adopted in early 2026.

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 (total unrestricted funds less designated assets and locally owned property funds) per Note 16 total £45,030 (2024: £68,439) at the year end, representing approximately two months' regular expenditure. As this lies below the minimum target, the Trustees will seek to address this position over the course of the next twelve months.

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

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, and Elders of the Church. Elders are chosen by the Kirk Session from those members of the congregation who are considered to have the appropriate skills and gifts. All Elders are regularly provided with a handbook outlining their duties and responsibilities. In accordance with changes to Charity Law in 2025, the collection of personal data required to be submitted to OSCR resulted in 2 elders, no longer active on Kirk Session, being removed as Trustees.

The Kirk Session is responsible for the affairs of the Church. Regular meetings of the Kirk Session take place seven times a year and are chaired by the Minister/Interim Moderator. 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.

A Minister is elected by the Congregation and inducted by Presbytery under the Vacancy Procedure Act (Act VIII 2003) (as amended). During the current vacancy, Rev Dr Kleber Machado served as Interim Moderator until 31 May 2025 and Presbytery appointed Rev Dr Philip Wright as Interim Moderator from 1 June 2025. Under the Presbytery Plan a new minister cannot be appointed until a proposed union with Lenzie Old Parish Church is achieved.

Interim Moderator	Rev Dr Philip Wright	(From 1 June 2025)
	Rev Dr Kleber Machado	(Until 31 May 2025)
Session Clerk	Mrs Fiona Menzies	
Deputy Session Clerk	Mr Hugh Wright	
Roll keeper	Vacant	
	Mrs Isabel Irvine	(Until February 2025)
Property Convener	Mr Neil Dely	(From 1 September 2025)
	Mr Ian Dickson	(Until 31 August 2025)
Finance Convener	Mr Kenneth MacLeod	
Mission and Discipleship Convener	Mr Gordon Menzies	
Training and Education Convener	Vacant	
Pastoral and Social Convener	Mrs Sheila Milligan	
Communication Convener	Mrs Margaret McCartney	
Youth Policy Group Convener	Mrs Drena O'Malley	
Congregational Treasurer	Mr Kenneth MacLeod	
Stewardship Promoter	Vacant	
Prayer Secretary	Mr Malcolm and Mrs Shona Mackay	
Gift Aid	Mr Oliver Watt	
Data Protection Officer	Vacant	
Safeguarding Co-ordinator	Mrs Margaret Elliot / Mrs Sheila Milligan	
Safeguarding Panel	Mrs Margaret Elliot / Mrs Sheila Milligan / Mrs Fiona Menzies & Mr Malcolm Mackay	

Lenzie Union Parish Church (LUPC) employs a part time Pastoral Assistant, a full-time Children and Youth Worker, a part time office secretary and a part time handyman.

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

Interim Moderator	Rev Dr Philip Wright
Treasurer	Mr Kenneth MacLeod
Session Clerk	Mrs Fiona Menzies

Lenzie Union Church of Scotland

Report of the Trustees for the year ended 31 December 2025

Reference and Administrative Information

List of Trustees of Lenzie Union Parish Church

Kirk Session		Kirk Session	
Mrs	Morag BARRON	Mrs	Kath MacDONALD
Mr	Errol BURCHELL	Rev	Dr Kleber MACHADO (Until May 25)
Mrs	Christine COOK	Mr	Malcolm MacKAY
Mrs	Joyce DAYE	Mrs	Shona MacKAY
Mrs	Linda DEACON	Mr	Kenneth MacLEOD
Mr	Ian DICKSON	Mrs	Kathleen MacPHERSON
Mrs	Janet DICKSON	Mr	Eric McCARTNEY
Mrs	Jacqueline DONALD	Mrs	Margaret McCARTNEY
Mrs	Margaret ELLIOT	Mrs	Jan McMEEKING
Mr	John B FISHER	Mrs	Fiona MENZIES
Mrs	Joanne FRASER	Mr	Gordon MENZIES
Mrs	Ruth GIFFORD	Mrs	Sheila MILLIGAN
Mrs	Margaret GRAHAM	Mrs	Liz MORRIS
Prof	Tommy GRAY	Mr	William OLIVER
Mrs	Anne HALLIDAY	Mrs	Drena O'MALLEY
Mr	Brian HALLIDAY	Mr	Allan RATTRAY
Mrs	Florence HICKEY	Mr	William SEMPLE (Deceased July 25)
Dr	Michael HOOPER (Until December 25)	Ms	Evelyn STARK (Until December 25)
Mrs	Isabel IRVINE	Mrs	Sheilah STEVEN
Mrs	Christina JENKINS	Mr	Alistair WHITELAW
Mrs	Anne JORDAN	Mrs	Iris WILLIAMSON
Mr	Jack KEYS (Deceased November 25)	Mr	Hugh WRIGHT
Mr	James LITTLE	Rev	Dr Philip WRIGHT (From June 25)
Mr	Alan LOGAN		
Mrs	Roberta LOGAN		
Mr	Mike LORIMER		

Principal Office Bearers

Interim Moderator	Rev Dr Philip Wright (From 1 June 2025)
	Rev Dr Kleber Machado (Until 31 May 2025)
Session Clerk	Mrs Fiona Menzies
Church Treasurer	Mr Kenneth MacLeod

Principal Office

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

Independent Examiner

Jonathan N Innes FCCA, 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 2025

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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

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,



Fiona S Menzies
Session Clerk

Date: 26th February 2026

Lenzie Union Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 12 to 22.

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.

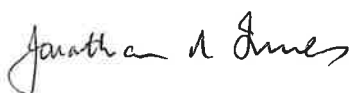
Basis of independent examiner's statement

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.



Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

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

Date:20/3/..... 2026

Lenzie Union Church of Scotland

Statement of Financial Activities for the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income and endowments from:							
Donations and legacies	3	192,146	1,301	193,447	195,953	25,948	221,901
Charitable activities	4	43,067	-	43,067	43,252	-	43,252
Other	5	1,101	-	1,101	-	-	-
Investments	6	2,599	74	2,673	3,070	83	3,153
Total income and endowments		238,913	1,375	240,288	242,275	26,031	268,306
Expenditure on:							
Charitable activities	7	279,162	1,406	280,568	267,127	28,790	295,917
Total expenditure		279,162	1,406	280,568	267,127	28,790	295,917
Net gains/(losses) on investments	11	1,615	-	1,615	1,406	-	1,406
Net income / (expenditure)		(38,634)	(31)	(38,665)	(23,446)	(2,759)	(26,205)
Transfers between funds	16	55	(55)	-	(27,771)	27,771	-
Net movement in funds		(38,579)	(86)	(38,665)	(51,217)	25,012	(26,205)
Reconciliation of funds							
Total funds brought forward		980,923	44,620	1,025,543	1,032,140	19,608	1,051,748
Total funds carried forward	16	942,344	44,534	986,878	980,923	44,620	1,025,543

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year. There were no items of other comprehensive income (2024: £nil).

The notes on pages 14 to 22 form part of these accounts

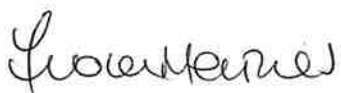
Lenzie Union Church of Scotland

Statement of Financial Position as at 31 December 2025

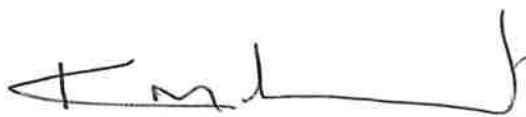
	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets					
Tangible assets	10	897,313	-	897,313	912,483
Investments	11	31,884	-	31,884	30,269
Total fixed assets		929,197	-	929,197	942,752
Current assets					
Debtors	12	11,692	-	11,692	9,840
Cash at bank and in hand		11,602	44,534	56,136	81,308
Total current assets		23,294	44,534	67,828	91,148
Liabilities					
Creditors falling due within one year	13	10,147	-	10,147	8,357
Net current assets		13,147	44,534	57,681	82,791
Total assets less current liabilities		942,344	44,534	986,878	1,025,543
Net assets		942,344	44,534	986,878	1,025,543
The funds of the Charity					
Unrestricted funds		942,344	-	942,344	980,923
Restricted income funds		-	44,534	44,534	44,620
Total Charity funds	16	942,344	44,534	986,878	1,025,543

The notes on pages 14 to 22 form part of these accounts

The accounts were approved by the trustees on 26 January 2026 and signed on their behalf by:



Fiona Menzies - Session Clerk



Kenneth Macleod - Treasurer

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

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 this is normally the date of receipt.

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 2025

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 Deprecation

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.

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 9 (2024: 8) Trustees received reimbursement of expenses incurred totaling £3,773 (2024: £4,298). No Trustees received remuneration for their position as Trustees during the year (2024: nil).

There were no related party transactions during the year (2024: nil).

During the year a total of £39,159 (2024: £37,669) 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 2025

3. Income from donations and legacies

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Offerings	146,509	1,044	147,553	148,455	21,197	169,652
Other donations	-	-	-	10,272	100	10,372
Tax recovered on Gift Aid	31,436	257	31,693	32,226	4,651	36,877
Legacies	11,000	-	11,000	5,000	-	5,000
One off donations	3,201	-	3,201	-	-	-
	192,146	1,301	193,447	195,953	25,948	221,901

4. Income from charitable activities

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Weddings and funerals	350	-	350	620	-	620
Life and Work Income	21	-	21	-	-	-
Community use of Church halls	31,299	-	31,299	32,743	-	32,743
Organisations funds	1,062	-	1,062	1,073	-	1,073
Generating organisations funds	10,335	-	10,335	8,816	-	8,816
	43,067	-	43,067	43,252	-	43,252

5. Other

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Agency income	1,101	-	1,101	-	-	-
	1,101	-	1,101	-	-	-

6. Income from investments

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Deposit interest	724	74	798	850	83	933
Dividends received	1,157	-	1,157	1,157	-	1,157
Bank interest	681	-	681	1,023	-	1,023
Organisations funds	37	-	37	40	-	40
	2,599	74	2,673	3,070	83	3,153

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

7. Analysis of expenditure on charitable activities

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Charitable activities						
Ministries and mission contributions	103,158	-	103,158	92,619	-	92,619
Presbytery dues	7,120	-	7,120	11,113	-	11,113
Ministers expenses	258	-	258	958	-	958
Ministerial assistance	39,932	-	39,932	37,750	-	37,750
Youth worker expenses	1,214	145	1,359	846	-	846
Pulpit supply	3	-	3	1,620	-	1,620
Council tax	3,407	-	3,407	3,664	-	3,664
Other salary costs	20,525	-	20,525	18,155	-	18,155
Fabric repairs and maintenance	22,997	900	23,897	25,976	28,400	54,376
Other building costs	37,205	-	37,205	32,584	-	32,584
External Mission & Outreach costs	1,900	-	1,900	2,402	-	2,402
Church office expenses	1,631	-	1,631	2,553	-	2,553
Depreciation	20,159	-	20,159	19,161	-	19,161
Other expenses	8,319	361	8,680	9,011	390	9,401
Professional fees	900	-	900	-	-	-
Organisations funds	7,074	-	7,074	5,465	-	5,465
Independent examination	3,360	-	3,360	3,250	-	3,250
Total	279,162	1,406	280,568	267,127	28,790	295,917

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

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Independent examiners fee	3,360	-	3,360	3,250	-	3,250
	3,360	-	3,360	3,250	-	3,250

9. Analysis of staff costs

	2025	2024
	Total	Total
	£	£
Salaries and wages	58,606	54,198
Employers Pension contributions	1,851	1,707
	60,457	55,905
	2025	2024
	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 (2024: 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 £32,433 and the maximum stipend in the fifth and subsequent years of service £39,856.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

10. Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost / Valuation			
As at 1 January 2025	950,000	29,066	979,066
Additions	-	4,989	4,989
As at 31 December 2025	950,000	34,055	984,055
Depreciation			
As at 1 January 2025	38,000	28,583	66,583
Charge for the year	19,000	1,159	20,159
As at 31 December 2025	57,000	29,742	86,742
Net Book Value			
As at 31 December 2025	893,000	4,313	897,313
As at 31 December 2024	912,000	483	912,483

Tangible fixed assets (comparatives)

	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

Included within the value of Buildings is the Manse cost of £450,000 which was sold post year end per note 18.

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

11. Investments

	2025 Total £	2024 Total £
Market value as at 1 January 2025	30,269	28,863
Unrealised gain/(loss) on investments	1,615	1,406
Market value as at 31 December 2025	<u>31,884</u>	<u>30,269</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

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Gift Aid debtor	7,250	-	7,250	7,250	-	7,250
Prepayments and accrued income	2,992	-	2,992	2,590	-	2,590
Other debtors	1,450	-	1,450	-	-	-
	<u>11,692</u>	<u>-</u>	<u>11,692</u>	<u>9,840</u>	<u>-</u>	<u>9,840</u>

13. Creditors falling due within one year

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Accruals and deferred income	7,962	-	7,962	6,692	-	6,692
Taxation and Social Security	1,835	-	1,835	1,336	-	1,336
Other Creditors	350	-	350	329	-	329
	<u>10,147</u>	<u>-</u>	<u>10,147</u>	<u>8,357</u>	<u>-</u>	<u>8,357</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 2025

15. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fixed Assets	897,313	-	897,313
Investments	31,884	-	31,884
Current Assets	23,294	44,534	67,828
Current Liabilities	(10,147)	-	(10,147)
Net Assets as at 31 December 2025	942,344	44,534	986,878

	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

16. Movement in funds

	As at 01.01.2025 £	Income £	Expenditure £	Transfers £	Unrealised gains/(losses) £	As at 31.12.2025 £
Restricted funds						
Dean House Refurbishment	8,357	1,301	-	-	-	9,658
Restricted Fabric	22,516	-	(900)	-	-	21,616
Redeeming Our Communities	200	-	(145)	(55)	-	-
Meeting Place Projects	2,791	74	-	-	-	2,865
Youth Work	10,756	-	(361)	-	-	10,395
	44,620	1,375	(1,406)	(55)	-	44,534
Unrestricted funds						
General	48,183	227,479	(251,929)	8,846	1,615	34,194
<i>Designated funds</i>						
Organisations	4,080	11,434	(7,074)	(3,780)	-	4,660
Designated Assets	484	-	(1,159)	4,989	-	4,314
Locally Owned Property	912,000	-	(19,000)	-	-	893,000
A MacKenzie Legacy	10,000	-	-	(10,000)	-	-
Sanctuary External Work	300	-	-	-	-	300
Sinclair Legacy	5,000	-	-	-	-	5,000
Benevolent	876	-	-	-	-	876
	980,923	238,913	(279,162)	55	1,615	942,344
Total funds	1,025,543	240,288	(280,568)	-	1,615	986,878

Lenzie Union Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

16. Movement in funds (cont'd)

	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
Sanctuary Monitors	-	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
	<u>19,608</u>	<u>26,031</u>	<u>(28,790)</u>	<u>27,771</u>	<u>-</u>	<u>44,620</u>
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
Sinclair Legacy	-	5,000	-	-	-	5,000
Fabric	16,271	-	-	(16,271)	-	-
Benevolent	876	-	-	-	-	876
	<u>1,032,140</u>	<u>242,275</u>	<u>(267,127)</u>	<u>(27,771)</u>	<u>1,406</u>	<u>980,923</u>
Total funds	<u>1,051,748</u>	<u>268,306</u>	<u>(295,917)</u>	<u>-</u>	<u>1,406</u>	<u>1,025,543</u>

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
---------	---

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 2025*

17. Collections for third parties

	2025	2024
	Total	Total
	£	£
Lodging House Mission	511	881
Comfort International	201	-
Crosslinks Moldova	201	-
Rebuild South Africa	90	-
Marie Curie	50	-
Crossreach	-	475
C of S HIV / Aids Programme	-	445
Foodbank	-	30
	1,053	1,831

18. Events after the end of the year

During the year the Church manse at Larch Avenue, Lenzie, G66 4HX was listed on the open market for sale. The sale was concluded and selling price agreed after the year end at a value of £480,000. The Trustees consider this to be a non adjusting post balance sheet event.