

**LUNNA KIRK PRESERVATION GROUP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2024**

CHARITY REGISTRATION NUMBER SC051930

LUNNA KIRK PRESERVATION GROUP

OFFICERS AND PROFESSIONAL ADVISERS

YEAR ENDED 31ST AUGUST 2024

TRUST NAME Lunna Kirk Preservation Group

REGISTERED CHARITY NUMBER SC051930

ADDRESS

**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 2024

The trustees have pleasure in presenting their report and unaudited financial statements of the Lunna Kirk Preservation Group for the year ended 31st August 2024.

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

Over the past financial year, as a result of fundraising events and a significant grant from a local funding body, the LKPG met its fundraising target for the purchase of the Lunna Kirk (St Margarets). The charity purchased the building from the Church of Scotland at the agreed price, completing in March 2024. Since taking possession of the Lunna Kirk, we have implemented our plans to have the building sustain itself through our charitable purposes. The Lunna Kirk continues to be open to all and we have held our first religious services. The charity also played host to a classical concert at the Lunna Kirk, which served as a joint fundraiser for both the LKPG and RNLI. The fundraising work of the committee and volunteers has continued with many new events and planned annual fundraisers. We have also forged strong ties with the Scalloway Museum, with whom we are working to develop tours that reflect our shared histories, specifically around the Shetland Bus World War 2 operations.

FINANCIAL REVIEW

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

The unrestricted reserves at 31st August 2024 totalled £4,498, 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 2024 the unrestricted Receipts and Payments account shows a deficit of £16,072. This deficit was expected and planned for, and was due to the purchase of the Lunna Kirk building.

Approved by the Trustees and signed on their behalf.



(Chairperson)

14/01/2025
.....
Date

Lunna Kirk Preservation Group

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST AUGUST 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
<u>RECEIPTS</u>				
Crowdfunder UK	75	0	75	10,000
Events	3,343	0	3,343	5,012
Donations	1,721	0	1,721	5,873
Grants	0	10,000	10,000	0
Gift Aid	0	0	0	1,499
TOTAL RECEIPTS	5,139	10,000	15,139	22,384
<u>PAYMENTS</u>				
Crowdfunder UK Fees	2	0	2	296
Events	596	0	596	208
Advertising	97	0	97	24
Hall Hire	185	0	185	285
Repairs & Maintenance	562	0	562	0
Insurance	1,248	0	1,248	0
Heat & Light	805	0	805	0
Sundry	36	0	36	0
Asset Purchase - Lunna Kirk	15,080	10,000	25,080	0
Asset Purchase - Legal Fees	2,600	1,000	3,600	0
TOTAL PAYMENTS	21,211	11,000	32,211	813
SURPLUS/DEFICIT FOR YEAR	-16,072	-1,000	-17,072	21,570

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 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
RESERVES				
Balance brought forward	20,570	1,000	21,570	0
Net surplus/deficit for the year	-16,072	-1,000	-17,072	21,570
Balance carried forward	4,498	0	4,498	21,570
BANK AND CASH IN HAND				
Cash at bank	4,098	0	4,098	21,570
Cash in hand	400	0	400	0
	4,498	0	4,498	21,570

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

ASSETS

	2024	2023
Land and Buildings		
Purchase of Lunna Kirk - March 2024	25,000	0
Registration Fees	80	0
Legal Fees on Purchase	3,600	0
	28,680	0

Approved by the trustees and signed on their behalf

[Redacted Signature Area]

14/01/2025
Date

14.01.25
Date

LUNNA KIRK PRESERVATION GROUP

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

YEAR ENDED 31ST AUGUST 2024

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 2024 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

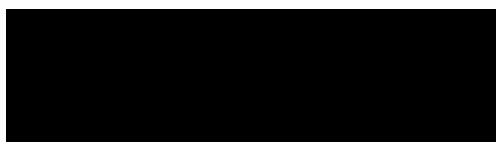
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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:

13/01/25

Name:

Professional Body:

Address:

