

The Church of Scotland
East Kilbride Westwood Parish Church of Scotland

Report of the Trustees and Financial Statement
For the year ended 31 December 2021

Congregation No: 171109

Scottish Charity No: SC 001857

Trustees' Annual Report
Year ended 31 December 2021
Reference and Administrative Information

Charity Name: East Kilbride Westwood Parish Church of Scotland.
Charity Registration Number: SC001857
Congregation Reference No: 171109
Contact Address: June Cormie (Treasurer)
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

Kirk Session:

Mrs E Briody, Mr G Briody, Mrs N Brown, Mrs S Burt, Mrs J Cormie,
Mrs M Dickie, Mrs E Donald, Mr J Dunlop, Mrs Y Gallacher, Mr R Hart,
Mrs J McKay, Rev Kevin Mackenzie, Mr L McLachlan(resigned 01.08.21) , Mr S Nicol
Mr I McPherson, Mrs H Morton, Mrs E Porterfield, Mrs J Ramage,
Mrs M Rodger, Miss M Syme, Mr R Thomson, Mrs K Whitehead,
Mr M Williams.

Principal Office-bearers

Minister: Rev K. Mackenzie
Session Clerk: Mr M Williams
Church Treasurer: Mrs J Cormie

Independent Examiner

Lynn Holmes
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Bankers

Royal Bank of Scotland,
24/25 Princes Square
East Kilbride G74 1LJ

East Kilbride Westwood Parish Church of Scotland.

Trustees' Annual Report

Year ended 31 December 2021

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution of the Church of Scotland

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members 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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Westwood Parish Church operates under the **Unitary Constitution** of the Church of Scotland. The Kirk Session is chaired by the minister and meets monthly except for July and August. Certain responsibilities are delegated to the Finance Committee, Property Committee, Ways & Means Committee, Magazine Committee as appropriate. There are individuals appointed to specific roles as Treasurer, PVG Coordinator and Health and Safety Representative and Property Convener but in all instances the whole body of Trustees carry responsibility jointly and severally. The Kirk Session is also responsible for spiritual affairs within the church. Those who are members of the Kirk Session are Charity Trustees.

Objectives and Activities

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.

Westwood Parish Church conducts Public Worship every Sunday at 10.30am. The Lord's Supper is celebrated quarterly in March, June, September and December with other less formal celebrations of the Sacrament at Easter. The Sacrament of Baptism or if appropriate the Blessing of a Child is celebrated by arrangement with the consenting parties. A short act of worship in the form of a Prayer Time is held every Wednesday afternoon at 1.30pm within the Church. On a monthly basis, Prayer Time becomes a more structured act of worship for those who cannot attend on Sunday mornings

A New Beginning

The early weeks of 2021 presented us with another lockdown scenario stemming from increased social activity across Christmas and New Year 2020. Church was again closed for a period of three months. The first Sunday back to gathering in church for public worship was Palm Sunday 28 March 2021. From that point on church has been able to meet in an uninterrupted pattern. This has given an opportunity for patterns of church life to become re-established very often in a new and fresh way and at the same time we are becoming aware of where our limits lie.

From April to June 2021 the number who could attend church was limited but continued to grow. Seating was removed from the sanctuary to allow for social distancing and this also provided space for tables to be brought into the sanctuary for teas and coffees. This has become a new norm, enjoyed by all, and has helped to re-establish social contact, caring and supportive friendships and a relaxed atmosphere in worship. There is no intention of returning to pre-pandemic layouts for the sanctuary.

The limited seating in the sanctuary does have a downside when it comes to occasions like funerals in the church (which are very few) and baptisms (which again are very few). Baptisms now tend to take place out with Sunday morning worship perhaps on a Sunday afternoon. This does create a disconnect between congregation and infants / families being welcomed into the life of the church. However, that disconnect pre-existed the pandemic and in some other Christian traditions baptism normally takes place out with the Sunday morning act of worship. While our pattern is clearly now different it is hard to say if anyone is disadvantaged by it over against previous patterns.

Once permission was given to resume singing in church the scope of worship was much enhanced. The act of worship however, remains shorter than before at about 40 to 45 minutes. There was clearly a desire NOT to return to the five hymn sandwich!

A pattern which seemed fresh and innovative at the time of its inception and ready to evolve has perhaps, like so many things do, settled into its own groove.

By the end of June 2021, it was clear that many who had worshipped through weekly videos were now attending church. As the Minister's holidays approached the opportunity was given to anyone who might want to continue the production of weekly videos. No one was forthcoming and video worship was ended. In part this was a benefit as church is about gathering together. The availability of a video and therefore a reason to stay at home was removed and this encouraged members to return to church. On the other hand, those who genuinely are not able to be at church by virtue of age or infirmity who did engage with the worship video have been left without anything. The pandemic gave opportunity to develop an online presence targeted via email to those who needed it. The opportunity to resume this is not lost to us but there was no one who wished to learn the process nor a desire to invest in this form of ministry.

We were delighted in August of 2021 to welcome to our church halls a new Out of School Care business, FAB OSC. Many of the staff were already known to us and it has been easy to build relationships. Westwood Church has played its part in helping a young business become established at a time when patterns of child care have changed greatly. Many more parents are working from home and after school child care needs have changed considerably. The open relationship with FAB OSC has for example allowed our church to be a collection point for aid to Ukraine, OSC staff agreeing to accept parcels during their working hours when normally the church would be closed or when no congregational activity would be taking place.

Regarding FAB OSC as a central activity in the church halls has allowed us to embrace a new way of using our church building. We make far greater use of the sanctuary for meetings and activities during the week. Pre-pandemic the sanctuary was used only a few hours a week for worship, now we have groups and meetings and activities using the sanctuary. In fact, almost all congregational activity happens within the sanctuary and the halls are more available than before for activities that may help to produce income. Again, a downside to this is the requirement to be rearranging furniture within the sanctuary quite regularly for the different activities that take place. This takes physical work at a time when many church members are physically less able. There is heavy reliance on a small number of people to make this happen.

While it has been heartening to see the return of church organisations like Men's Fellowship and Ladies Fellowship we note that one of the larger organisations, Tuesday Leisure Club has not resumed its activities. It is a concern that the changing pattern of church organisations also represents a diminishing of the Christian context of church life. Church organisations that may have offered a pattern of gathering, a guest speaker and tea often did so with opening devotions, a prayer of dedication of an offering and a closing blessing are no longer there to provide that simple expression of faith in the everyday.

In the autumn of 2021, a greater range of church based activity returned to the halls particularly in the form of Youth Organisations; Rainbows, Brownies, Guides and Girls' Brigade. A warm welcome was given to Education in Retirement (EIR) which is new to the church having been displaced from the Red Deer Centre, now a Covid Test Centre. A Yoga class has begun and we are hopeful of East Kilbride Probus Club finding a new home with us in the later part of 2022. We welcome these activities some of which are predisposed toward those in retirement years – that part of the community on which we are focussing our attentions.

In the summer of 2021, the Kirk Session agreed the replacement of the church heating system as a priority. While the Church of Scotland is undergoing extensive planning for the future a major expenditure of this nature would never get approval. But it does provide an opportunity for the Kirk Session to plan and prepare. Currently there is no Property Convener and as a result no one who is prepared to take on this kind of task. Thoughts of a new heating system have therefore not been advanced. The absence of a Property Convener also has the drawback of Property records not being kept up to date and annual inspections of church and manse were last undertaken in early 2019. We are glad of those who undertake small repairs around the church on a voluntary basis or who are able to contact reliable tradesmen where specific skills are required. However, that still leaves a range of legal obligations in running and maintaining buildings unattended to.

Due to work commitments the church's Presbytery Elder stepped down from that role and to date a new Presbytery Elder has not been appointed. The role of Presbytery Elder is not an enviable one and does demand a reasonable input of time. With the merger of Presbyteries in January 2022 the task is perhaps even less attractive now. It is regrettable that at a time of potentially significant change in ministry patterns and church buildings that Westwood does not have the representation it deserves at Presbytery level.

After all the upheavals of the pandemic we have actually arrived at a happy place. The congregation is glad to be together and we regularly have 80 to 90 in attendance each Sunday. And yet, in other ways energy levels seem low. Moving the life of our church forward takes people who are willing to fulfil tasks in administration and even the routine hands-on tasks as simple as putting the wheelie bins out for collection. This kind of input is proving very hard to find. Momentum has gone. And those who might have been around the church mid-week are no longer there due to the loss of congregational activity like Kirk Lunches, Leisure Club and Tea & Toast.

From early 2021 much of the activity of the church has revolved around the input of a very small number of people maybe as little as 8 or 10 people. To continue in this way will result in very tired and undervalued church members, a stagnation of church life and the inevitable decline of that which we value in church life.

Data Protection Act

Two years of upheaval has made it impractical to keep Data Protection obligations up to date. Now in early 2022 steps are being taken to make sure that personal information held by Westwood Parish Church is up to date and accurate. Members who use Gift Aid will be asked to renew their information and elders have been asked to highlight members whom they have not had contact with for two years or more. We must be prepared for the possibility that this process will reduce number on the Communion Roll

Risk Management

By and large the Trustees feel that the future of Westwood Church is in line with the Church of Scotland as a whole. At the close of 2021 there are fewer anxieties about income by virtue of a Gift Aid claim allowing the books to balance to 31 December 2021. Steady income from hall rentals in 2022 will further stabilise the financial situation. Yet, this must be noted that we have not been able to return to the major fundraising events like church fetes and congregational giving does not meet the full running costs of Westwood Parish Church.

Just how the future of Westwood Church dovetails with that of neighbouring parishes is yet to be determined. The creation of a new and larger Presbytery, the Presbytery of Forth Valley and Clydesdale on 1st January 2022, has seen the planning process accelerate. It might be fair to say that most Kirk Sessions are finding the process difficult to engage with. There is anxiety about the future and also an acceptance that no one is going to escape change.

2022 will bring significantly increased costs due to rising energy prices. Every household will feel the impact of this and one might anticipate that this might be reflected in a reduced income to the church where home finances are stretched. At the same time the church will feel the effects of increased costs.

Financial Review

The principal source of income is regular donations through Bank Standing Order, Freewill Offering and Gift Aid Reclaims. Typically, the congregation would produce additional income through fundraising events. In 2021 only very limited fundraising events could be held and this typically through hospitality type events.

While we hope and assume the future will allow us to return to fundraising events and the sense of community spirit these events create, we cannot assume that the congregation alone is able to generate all the income necessary to fund church life. Seeking and securing income from other sources is vital. Overall, the ideal scenario might be one where the rental income from use of halls is sufficient to cover the running of the church i.e., heating and lighting costs, insurances, regular maintenance contracts, (fire alarm, intruder alarm, emergency lighting, fire safety equipment) painting and decorating costs and the ongoing replacement of broken / lost equipment. These costs vary from year to year. What does not vary is the available rental hours in church halls. Halls are potentially available Monday to Friday 9am to 10pm – 65 hour pw. Even with hall closures over holiday periods or for maintenance work to be carried out we could have halls open 44 weeks of the year. A grand total of 2860 hours. A potential income of £34,320 at £12ph

We should not assume that every tenant should be charged the same hourly rate. There may be small groups that we want to have in the church building because they provide a service to the elderly (they are the right kind of group) but who could not pay the full rate (whatever we determine that to be). A wise choice of tenant may be critical to achieving this goal, as well as management of contracts, some may need to be short term in order to keep options open for more profitable or more desirable tenants. Currently the only organisations not to be charged rent for using the halls are church based organisations and youth organisations. In total 6 organisations use church / hall accommodation free at point of use.

The clear responsibility upon charity trustees is to act in the interests of the charity i.e., Westwood Church. The first call is to secure income for Westwood Church not other charities whom we might typically support through retiring collections etc.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements, which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper 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 Charities and Trustee 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.

Stewardship

The Ministries & Mission contribution for 2021 was paid by cheque rather than by standing order, at the 31st December a balance of £8,133 was outstanding and payment of this was made on 5th January 2022. We ceased to use the FWO envelopes in 2021 and the numbers paying by standing order has now increased, we continue to encourage our congregation to make payment by this method. We continue to encourage our congregation to review their givings.

Reserves Policy

At the year end the Church held unrestricted funds of £73,906 of which £4,961 is in respect of the organisations. The church wishes to carry forward at least three months General Fund Expenditure to cover the situation of short term interruption to income plus an additional sum to cover unanticipated fabric expenditure.

Approved by the Trustees and signed on their behalf

Mark Williams
Session Clerk

Independent Examiner's Report to the Trustees of East Kilbride Westwood Parish Church

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 12.

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 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

An 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 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:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts 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.

Lynn Holmes

Address:

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Date

East Kilbride Westwood Parish Church of Scotland.
Receipts and Payments Account
Year ended 31 December 2021

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Total	Total
		2021	2021	2021	2021	2020
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	75799			75799	58430
Legacies		2500			2500	2000
Activities for Generating Funds	6	7348			7348	1789
Bank & Deposit interest		32			32	279
Investment income		29			29	34
		<u>85708</u>			<u>85708</u>	<u>62532</u>
Rental of premises		1198			1198	5730
Sale of assets					0	0
Sale of investments					0	0
Grants					0	0
Collections from Third Parties					0	
Other Receipts						
Sunday School		0			0	50
CrossReach		142			315	315
Integrated Fund					0	0
Congregational Organisations-						
Leisure Club		0			0	285
Bookstall		1712			1712	355
Ladies Fellowship		62			62	415
Mens Fellowship		0			0	645
Flower Fund		1128			1128	709
<u>Total Receipts</u>		<u>89950</u>	<u>0</u>		<u>89950</u>	<u>71036</u>
<u>Payments</u>						
Costs of generating funds	4	0			0	185
Charitable activities		60776			60776	80903
Governance costs						
<u>Total Payments</u>		<u>60776</u>	<u>0</u>		<u>60776</u>	<u>81088</u>
Excess of Receipts over Payments for the year before transfers					0	
Transfers		0	0		0	0
Excess of Receipts over Payments for the year		<u>29174</u>			<u>29174</u>	<u>-10052</u>

East Kilbride Westwood Parish Church

Statement of Balances

At 31 December 2021

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Total	Total
	2021	2021	2021	2021	2020
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	44732	678		45410	55462
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	29174	0		29174	-10052
Bank & deposit balances					
carried forward	<u>73906</u>	<u>678</u>		<u>74584</u>	<u>45410</u>
<u>Investments at market value</u>					
(cost £ 151)	<u>1450</u>	<u>0</u>	<u>0</u>	<u>1450</u>	<u>1289</u>
<u>Assets</u>					
Gift Aid Receivable	<u>6304</u>				<u>17948</u>
<u>Liabilities</u>					
Ministries and Mission Contribution	<u>8133</u>			<u>8133</u>	<u>1100</u>
	<u>8133</u>			<u>8133</u>	<u>1100</u>

The accounts were approved by the Kirk Session on the _____.

For and on behalf of the Kirk Session

_____ Session Clerk

_____ Treasurer

East Kilbride Westwood Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2021

1. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £6459. No trustees received any remuneration.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2021	Receipts	Payments	Transfers	At 31 Dec 2021
		£	£	£	£
Unrestricted funds					
General Fund	41322	87048	59425		68945
Congregational Organisations -					
Leisure Club	961	0	0		961
Bookstall	463	1712	568		1607
Ladies Fellowship	299	62	35		326
Men's Fellowship	1271				1271
Flower Fund	416	1128	748		796
	<u>44732</u>	<u>89950</u>	<u>60776</u>	<u>0</u>	<u>73906</u>
Restricted funds					
Church Integration Project	678	0	0		678
	<u>678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>678</u>
Total funds	<u>45410</u>	<u>89950</u>	<u>60776</u>	<u>0</u>	<u>74584</u>

Purposes of Restricted Funds

Church Intergration Project: To Fight Sectarianism

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
WFO Scheme (non Gift Aid)	17241			17241	10312
Gift Aid Donations	32527			32527	35920
Tax Recovered on Gift Aid Donations	21618			21618	9120
Ordinary Offerings (Open Plate)	1914			1914	2018
Other Offerings, Donations etc	2499			2499	1060
Easter Festival				0	0
	<u>75799</u>			<u>75799</u>	<u>58430</u>

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees	0			0	0
Offering envelopes	0			0	185
	<u>0</u>			<u>0</u>	<u>185</u>

Charitable activities

Minister's expenses					
Ministries & Mission allocation	31100			31100	47171
Presbytery dues	661			661	1318
Ministers Expenses	1684			1684	1311
Pulpit supply	225			225	76
Other staffing costs	8788			8788	8788
National Insurance Contributions	0			0	0
Organist Supply	0			0	0
Fabric repairs & maintenance	2552			2552	5027
Fabric -Manse	2412			2412	2240
Council Tax	3119			3119	3095
Heat and light	3255			3255	2506
Insurance	2813			2813	2871
Church Office Expenses	2348			2348	3035
Fete Expenses	0			0	0
Organ & Music	330			330	660
Easter Festival	0			0	0
Presentation	0			0	0
Collection for Third Parties	0			0	0
Bowling	0			0	0
Church Integrated Fund	0			0	540
Guides	0			0	0
Mission Outreach				0	0
Cross Reach	138			138	0
Congregational Organisations					0
Sunday School				0	0
Girls Brigade				0	0
Flower Fund				0	0
Organisations					
Leisure Club				0	40
Bookstall	568			568	440
Ladies Fellowship	35			35	1090
Mens Fellowship				0	75
Flower Fund	748			748	620
	<u>60776</u>	<u>0</u>		<u>60776</u>	<u>80903</u>
	<u>60776</u>			<u>60776</u>	<u>81088</u>

5. Minister's Stipend

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 £28,700 and the maximum stipend in 5th and subsequent years of service- £35,269. Endowment Income of £269 has been deducted from the contribution to the Church of Scotland in respect of the stipend

6 Activities for Generating Funds -Fundraising

During the year a total of £7348 was raised from the following events:-

	Income	Expenses	Transfers	2020
Brunch	650		650	0
Tea & Toast	0		0	100
Coffee Mornings & Lunches	1950		1950	484
Ways and Means			0	500
Kilt Walk	4395		4395	0
Quiz	288		288	705
Book Table	65		65	0
	<u>7348</u>	<u>0</u>	<u>7348</u>	<u>1789</u>

7 Collections for Third Parties

2021	2020
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>