

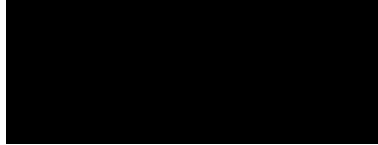
The Church of Scotland
East Kilbride Westwood Parish Church of Scotland

Report of the Trustees and Financial Statement
For the year ended 31 December 2022

Congregation No: 171109
Scottish Charity No: SC 001857

Trustees' Annual Report
Year ended 31 December 2022
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)



Trustees

Kirk Session:

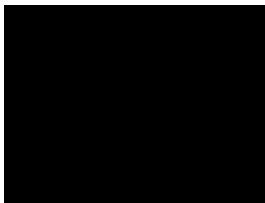
Mrs E Briody, Mr G Briody, Mrs N Brown, Mrs S Burt, Mrs J Cormie,
Mrs M Dickie, Mrs E Donald, Mr J Dunlop (deceased 22.03.22), Mrs Y Gallacher, Mr R Hart,
Mrs J McKay, Rev Kevin Mackenzie, Mr S Nicol, Mr I McPherson (deceased 17.11.22),
Mrs H Morton (deceased 30.09.22), Mrs E Porterfield, Mrs J Ramage, Mrs M Rodger, Miss M Syme,
Mr R Thomson, Mrs K Whitehead, Mr M Williams

Principal Office-bearers

Minister: Rev K. Mackenzie
Session Clerk: Mrs S. Burt
Church Treasurer: Mrs J Cormie

Independent Examiner

Lynn Holmes



Bankers

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

Trustees' Annual Report
Year ended 31 December 2022

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 individuals appointed to specific roles as Treasurer, Safeguarding Coordinator and Health and Safety Representative. In all instances the whole body of Trustees carry responsibility jointly and severally. The impact of the Covid 19 pandemic has had an adverse effect upon organisational structures with Finance Committee, Property Committee, Ways & Means Committee and Magazine Committee no longer functioning as they did before and in some instances not functioning at all, although Finance continues to have robust processes in place. 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 known as "Second Wednesday" for those who cannot attend on Sunday mornings.

An Overview of 2022

Christmas of 2021 was celebrated in a more normal pattern as Covid restrictions had eased considerably but at the same time the nation anticipated the return of some restrictions after the festive period. Church life was not given free rein until end of February 2022. The emerging pattern of worship, the setting of the sanctuary in what might be described as a Café Church layout continued to serve the congregation well during 2022. People began to feel more relaxed at being in each other's company and the layout of the sanctuary assisted greatly with rebuilding relationships. 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. The Café Church layout continues to be our new normal. Attendances are typically around 80 to 100.

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.

The 2021 Trustees Report indicated that 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. That said, even at time of writing this report (post Easter 2022) the congregation remain open and responsive to adaptations, now returning to standing together to sing. Such adaptations are easily approached with the congregation where worship is conducted from the lectern at floor level and in a conversational manner. The congregation interact with the minister in an open way.

Worship via the internet / video was abandoned in June 2021 but as time progressed it was clear that for some access to worship online remained their only connection with their church. In the autumn of 2022, the posts feature of the church website was utilised to provide weekly worship by text of prayers and address which are also there in audio form. Praise comes in the form of embedded You Tube videos which does not infringe copyright protections. Currently this feature is created weekly by the minister but there is clearly an opportunity for others to be involved in creating content, recording audio and creating the website posts. While Facebook remains a popular choice for many churches as a platform for online worship many members of an older generation do not use, nor want to use, Facebook. The more "basic" website feels safer and is accessible to all.

While it has been heartening to see the return of church organisations like Men's Fellowship and Ladies Fellowship we note that some gaps in church life arising from the pandemic have not resolved themselves. In place of Church based organisations outside organisations are providing places of fellowship. Probus Club now meet twice per month within the sanctuary providing an additional gathering for men. (Kilbryde Ladies commence their meetings within the sanctuary once per month from April of 2023). It is good that church facilities are offering this community space (especially in light of the closure of Council run community facilities) the church however, needs to learn how to use these opportunities to build relationships that offer faith. We must not forget the purpose of the Church is to worship God and bring people to salvation in Jesus Christ.

Mid-week gatherings in the church focus on Wednesdays with the introduction of Mini-Library. The church has long hosted a lending library for pre-loved pre-read books. Responding to the closure of the Westwood Library and offering a place for conversation and friendship open to the community the Mini-library is in its own right a success story, which was easy to offer to the community as a Safe Warm Space during the cost of living crisis. Mini-library will be able to dovetail with Drum EK who will be using church halls from April 2023. Drum EK is a community group helping those who struggle with social isolation and mental health. The connections that can form and the use of the sanctuary as a quiet space are promising.

The Kirk Session's decision to work toward the replacement of the church's heating system stalled at an early point when it was not possible to find someone who would complete the initial survey form for the Heating Consultant. We cannot dispute that the task of planning for a new heating system is a large undertaking and reluctance to engage with the first step in the process may be a reflection of the desire not be left "holding the baby" as progress is made. We may also note at this juncture that the lack of a Property Convener is a factor in this too.

Hospitality features large in the life of Westwood church. There is not a time when people gather that teas, coffees and baking are not on offer. The church office in frequent use as an extension of kitchen facilities. Proposals made in the past about enhancing kitchen facilities may need to be re-visited. Hospitality alone provided some £8,500 of income in 2022.

A new Presbytery Elder was appointed in September of 2022 by and large out of the necessity for Westwood to be represented in the Presbytery's Mission Planning process. By the end of 2022 the planning process had collapsed following the resignation of the Presbytery's Planning Team. A new Team and new process was established in early 2023 which at this time (April 2023) looks to be chaotic and unworkable.

The positive side of the two Mission Planning processes is that we are aware more acutely than ever of the sheer scale of change that confronts the Church of Scotland and that local congregations are far more actively engaged in exploring ways of working together than ever before. Even the positives come with challenges and getting it right in the very short timescales provided to us is nigh on impossible. Too often decisions are made on little or no information. Bad decisions will be made the consequences of which are yet to unfold.

In respect of Westwood Church, the Kirk Session has arrived at the place where it acknowledges that the future of Westwood can only rest in our own hands. The Kirk Session has made the clear decision (March 2023) to restructure, forming a small group of Trustees who will take on many or all of the responsibilities for compliance issues and who will bring into being a Leadership Team able to coordinate those within the congregation who have energy and vision. This is broadly the pattern we would see in a Local Mission Church. Those who are Ordained Elders will remain as Trustees and continue in their pastoral work. The details of this new structure have yet to be formed but the decision is borne out of the genuine and heartfelt desire to do what needs to be done. Structures and good administration are an important aspect of any organisation's life that help to keep it focussed on its purpose.

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 100 in attendance each Sunday. Mid-week worship and other activities have grown in strength. Energy levels are returning. Moving the life of our church forward takes people who are willing in the first place to fulfil tasks in administration. We are now in a place where a clearer picture is emerging of what that structure might be.

Data Protection Act

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 have been 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.

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. Steady income from hall rentals helps to stabilise the financial situation. We have not been able to return to the major fundraising events like church fetes and now appreciate that the days for such events has drawn to a close. 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. It might be fair to say that most Kirk Sessions are finding the process difficult to engage with and congregations are not able to engage with the detail of such processes. There is anxiety about the future remedied only by the hope that their church will remain open.

2023 will bring significantly increased costs due to continued high 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 and hospitality. In 2022 only very limited fundraising events could be held and this typically through hospitality type events (lunches, coffee mornings etc)

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 the exact nature of those events or 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. Through 2022 the financial position of the church appears to have stabilised and we look forward to a fundraising event for Christian Aid in May 2023

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.

Reserves Policy

At the year end the Church held unrestricted funds of £68,693 of which £4,938 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

Sandra Burt
Session Clerk

Date: 12 June 2023

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 2022 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.

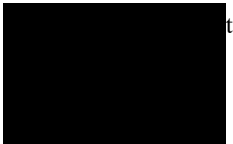
Independent examiner's statement

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:



Date

East Kilbride Westwood Parish Church of Scotland.

Receipts and Payments Account

Year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>	Note					
Donations	3	52110			52110	75799
Legacies					0	2500
Activities for Generating Funds	6	8533			8533	7348
Bank & Deposit interest		3			3	32
Investment income		253			253	29
		<u>60899</u>			<u>60899</u>	<u>85708</u>
Rental of premises		18366			18366	1198
Sale of assets					0	
Sale of investments					0	
Grants					0	
Collections from Third Parties					0	
Collection for Presentation		491			491	
Other Receipts						
Sunday School					0	0
CrossReach		236			236	142
Flowers		208			208	
Integrated Fund					0	
Congregational Organisations-						
Leisure Club		0			0	0
Bookstall		2069			2069	1712
Ladies Fellowship		387			387	62
Mens Fellowship		0			0	0
Flower Fund		1095			1095	1128
<u>Total Receipts</u>		<u>83751</u>	<u>0</u>		<u>83751</u>	<u>89950</u>
<u>Payments</u>						
Costs of generating funds	4	0			0	0
Charitable activities		89642			89642	60776
Governance costs						
<u>Total Payments</u>		<u>89642</u>	<u>0</u>		<u>89642</u>	<u>60776</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>-5891</u>			<u>-5891</u>	<u>29174</u>

East Kilbride Westwood Parish Church

Statement of Balances

At 31 December 2022

	Unrestricted Funds 2022 Note £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	74584			74584	45410
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	-5891			-5891	29174
Bank & deposit balances					
carried forward	<u>68693</u>	<u></u>	<u></u>	<u>68693</u>	<u>74584</u>
<u>Investments at market value</u>					
(cost £ 151)	<u>1296</u>	<u>0</u>	<u>0</u>	<u>1296</u>	<u>1289</u>
<u>Assets</u>					
Gift Aid Receivable	<u>20266</u>	<u></u>	<u></u>	<u>20266</u>	<u>6304</u>
<u>Liabilities</u>					
Ministries and Mission Contribution	<u>0</u>	<u></u>	<u></u>	<u>0</u>	<u>8133</u>
	<u>0</u>	<u></u>	<u></u>	<u>0</u>	<u>8133</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 20

1. Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £7,138. 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 2022	Receipts	Payments	Transfers	At 31 Dec 2022
		£	£	£	£
Unrestricted funds					
General Fund	68945	80200	87568	1500	63077
Congregational Organisations -					
Leisure Club	961	0	0		961
Bookstall	1607	2069	961	-1000	1715
Ladies Fellowship	326	387	104		609
Men's Fellowship	1271		79	-500	692
Flower Fund	796	1095	930		961
	<u>73906</u>	<u>83751</u>	<u>89642</u>	<u>0</u>	<u>68015</u>
Restricted funds					
Church Integration Project	<u>678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>678</u>
				<u>0</u>	
Total funds	<u><u>74584</u></u>	<u><u>83751</u></u>	<u><u>89642</u></u>	<u><u>0</u></u>	<u><u>68693</u></u>

Purposes of Restricted Funds

Church Intergration Project: To Fight Sectarianism

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2022 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	7336			7336	17241
Gift Aid Donations	38931			38931	32527
Tax Recovered on Gift Aid Donations	0			0	21618
Ordinary Offerings (Open Plate)	5174			5174	1914
Other Offerings, Donations etc	669			669	2499
	<u>52110</u>			<u>52110</u>	<u>75799</u>

4. Analysis of Payments

Costs of generating funds

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

Charitable activities

Minister's expenses	1684			1684	1684
Ministries & Mission allocation	49412			49412	31100
Presbytery dues	1518			1518	661
Pulpit supply	144			144	225
Other staffing costs	7956			7956	8788
National Insurance Contributions	0			0	0
Organist Supply	0			0	0
Fabric repairs & maintenance	10798			10798	2552
Fabric -Manse	394			394	2412
Council Tax	3203			3203	3119
Heat and light	3950			3950	3255
Insurance	2921			2921	2813
Church Office Expenses	3696			3696	2348
Fete Expenses	0			0	0
Organ & Music	684			684	330
Easter Festival	0			0	0
Presentation	510			510	0
Collection for Third Parties	0			0	0
Bowling	80			80	0
Church Integrated Fund	0			0	0
Guides	0			0	0
Mission Outreach	0			0	0
Cross Reach	232			232	138
Congregational Organisations					
Sunday School	0			0	0
Girls Brigade	0			0	0
Flowers	386			386	0
Organisations					
Leisure Club	0			0	0
Bookstall	961			961	568
Ladies Fellowship	104			104	35
Mens Fellowship	79			79	0
Flower Fund	930			930	748
	<u>89642</u>	<u>0</u>	<u>0</u>	<u>89642</u>	<u>59092</u>
	<u>89642</u>	<u>0</u>	<u>0</u>	<u>89642</u>	<u>60776</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 £465 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 £8,533 was raised from the following events:-

	Income	Expenses	Transfers	2021
Coffee	5855			1950
Lunches	1360			650
Kilt Walk	0			4395
Quiz	0			288
Coin Auction	117			0
Book Table	1201			65
	<u>8533</u>	<u>0</u>	<u></u>	<u>7348</u>

7 Collections for Third Parties

2022	2021
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>