

The Church of Scotland
East Kilbride Westwood Parish Church of Scotland
Receipts and Payments

Report of the Trustees and Financial Statement
For the year ended 31 December 2024

Congregation No: 171109
Scottish Charity No: SC 001857

Trustees' Annual Report
Year ended 31 December 2024
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, Mrs Y Gallacher, Mr R Hart, Mrs L Lee
Miss F Mitchell, Mrs J McKay, Rev Kevin Mackenzie,
Mrs E Porterfield, Mrs J Ramage, Mrs M Rodger, Miss M Syme,
Mrs M Thomson, 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

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Bankers

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

Trustees' Annual Report
Year ended 31 December 2024

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 2024

The Café layout of the sanctuary continues to serve the congregation very well, it is relaxed, conversational and interaction with the minister during worship is enhanced. Worship is created around three songs or hymns with music for reflection and the congregation sharing the words of the Grace rather than a Benediction being pronounced. While three hymns / songs is a typical format to Sunday morning worship it does still have some flexibility.

We continue to have Mr Mark Williams as a Worship Leader who has kindly covered the Minister's holidays and other times when the Minister has had to cover duties in Hamilton where through 2024 he continued as Interim-Moderator for a linked charge.

The layout of the sanctuary does require a constant moving of furniture for the sanctuary to be used for funerals, weddings, baptisms and use by other organisations who hire the sanctuary space. Typically, this is covered by a small number of people but when need arises there are others who step up and make light work of reconfiguring the sanctuary space. No one can ever say that the pattern we currently have will work forever and a day; things change, people change, but at this time it seems to work well for us. Attendances are typically around 80 on a Sunday morning and mid-week around 20 at the Prayer Time and Second Wednesday service. 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, in some other Christian traditions baptism normally takes place out with the Sunday morning act of worship.

Wednesdays continue to be the focus of mid-week activity with Mini-Library growing stronger in numbers. Closure of Council Facilities has encouraged new groups to seek accommodation in the church halls. Drum EK has continued with us on Wednesday mornings and are now joined by Education in Retirement and The Red Deer Table Tennis Club. Willow Club joined us on Monday mornings from the autumn of 2024. Accommodating these community groups, making sure we can open and close halls for them, and coordinating their activities around those of FAB Out of School Care has had its challenges! But we are glad to make them welcome and see the church building in good use.

The availability of worship via the internet / church website continued through 2024 with prayers, sermon, scripture readings and hymns (courtesy of you Tube) being available. 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.

In place of Church based organisations outside organisations are providing places of fellowship/ friendship. Probus Club meet twice per month within the sanctuary providing a gathering for men in addition to Men's Fellowship. Kilbryde Ladies commenced their meetings within the sanctuary once per month. It is good that church facilities are offering community space. 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.

Mr Robert Porterfield continues to serve as Property Convener. Mr Porterfield is not a church member however his wife is an Elder and Trustee of the congregation. Mr Porterfield, even in the short time he has been within the Property Convener role, has made a significant difference in bringing Westwood church back to a place where we are again meeting our obligations in compliance. Mr Porterfield has indicated that he will continue in the role of Property Convener and naturally we are grateful that he has.

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 is in frequent use as an extension of kitchen facilities. Proposals to place new and more appropriate type of flooring in the office are

proving difficult not only for costs but in finding flooring contractors who will take on these smaller jobs. The process of re-locating office equipment like the photocopier and PA equipment is non-urgent.

Our Presbytery Elder, Janet McKay continues in that role and has been a constant for us during the Presbytery Planning process. Janet McKay now also serves as part of the Working Group helping to form the union of Westwood and Greenhills as agreed in the Presbytery Plan of April 2024. The plan for a future union of Westwood and Greenhills congregations is agreeable at local level.

The Kirk Session continues to embrace a structure that includes a small group of elders specifically in the role of Trustees who take on many or all of the responsibilities for compliance. The intention to form a Leadership Team has taken a back seat while discussion around the union of Westwood and Greenhills takes place. Lorna Lee, Maureen Thomson and Fiona Mitchell were ordained to the Eldership to act as Trustees for a period of five years being Ordained on 15 October 2023. A fourth elder Janet McKay has also taken on the specific tasks associated with "The Board of Trustees". They along with the Minister and Session Clerk have made progress on matters of compliance in respect of Data Protection, Safeguarding, Food Standards and Health & Safety. The future union of Westwood and Greenhills will create a new body of Trustee Elders initially formed proportionally from Greenhills and Westwood elders. This means that while all elders can continue to serve as elders not all elders will be Trustees.

Overall, we can say that 2024 has been a consistent year for Westwood Church remaining strong in its attendance numbers, continuing to embrace the "new" patterns that have emerged and feel comfortable with the prospect of the union of Westwood and Greenhills. Both congregations have been open toward each other and some united services took place in Westwood and Greenhills which worked well and helped us familiarise ourselves with different environments and patterns of worship. We all acknowledge that we have never undertaken this kind of process before and at times are somewhat groping in the dark!

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 no longer run major fundraising events like church fetes and now appreciate that the days for such events has drawn to a close. However, the ongoing support that comes through hospitality, Sheanna's Card stall and Maggie's Table are not insignificant. Congregational giving does not meet the full running costs of Westwood Parish Church.

Westwood Church depends heavily on the availability of hall space to generate income from hall rentals. Congregational social life, fellowship meetings and the like makes use of the Sanctuary space rather than the halls. We have yet to discern how the union with Greenhills may impact upon the availability of hall as we potentially bring more Congregational groups into one building.

At whatever date the union of Westwood and Greenhills take place the newly united congregation will be operating under a new name. Consequently, Bank Accounts will need to be changed to reflect that or a new General Account be opened to allow for a transitional period that helps to secure income. All church members Standing Orders will need to be changed to reflect giving to the united congregation. Contract with outside bodies will also need to be updated as well as Hall Licence Agreements for those who hire church halls. There is a considerable amount of administration to be done which will require the new body of Trustee Elders to bring together a competent and active Finance team with a clear picture of what they need to do and how they are going to do it and in what timescale.

Financial Review

The principal sources of income is regular donations through Bank Standing Order, and Gift Aid Reclaims. The familiar Freewill Offering envelope was discontinued during the pandemic and has now been superseded Bank Standing Orders. Typically, the congregation would produce additional income through fundraising events and hospitality.

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, however, hall rentals do vary depending on the type of organisation and the location / hall / space being hired.

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 these are; Ladies Fellowship, Men's Fellowship, Girls' Brigade, Rainbows, Brownies and Guides.

The clear responsibility upon charity trustees is to act in the interests of the charity i.e., Westwood Church. Through 2024 the financial position of the church appears to stable.

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 2024 was paid by standing order and at 31st December 2024 was paid in full. We continue to encourage our congregation to review their giving.

Reserves Policy

At the year end the Church held unrestricted funds of £112,932 of which £3,824 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. 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 20/04/2025

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 2024 which are set out on pages 7 to 11.

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:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Date 20/04/2025

East Kilbride Westwood Parish Church of Scotland.

Receipts and Payments Account

Year ended 31 December 2024

			Unrestricted	Restricted	Endowment		
			Funds	Funds	Funds	Total	Total
			2024	2024	2024	2024	2023
<u>Receipts</u>	Note		£	£	£	£	£
Donations	3		51615			51615	65989
Legacies			0			0	0
Activities for Generating Funds	6		12735			12735	10593
Bank & Deposit interest			2275			2275	1532
Investment income			32			32	29
			<u>66657</u>			<u>66657</u>	<u>78143</u>
Rental of premises			23330			23330	20753
Sale of assets			0			0	0
Sale of investments			0			0	0
Grants			0			0	0
Other Receipts							
CrossReach			243			243	227
Lunch for Hospice			500				
Bookstall			2331			2331	1787
Ladies Fellowship			590			590	511
Mens Fellowship			0			0	0
Flower Fund			730			730	755
<u>Total Receipts</u>			<u><u>94381</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>94381</u></u>	<u><u>102176</u></u>
<u>Payments</u>							
Costs of generating funds	4		78857			78857	0
Charitable activities							72783
Governance costs						0	
<u>Total Payments</u>			<u><u>78857</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>78857</u></u>	<u><u>72783</u></u>
Excess of Receipts over Payments for the year before transfers							
Transfers				0		0	0
Excess of Receipts over Payments for the year			<u><u>15524</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>13785</u></u>	<u><u>29393</u></u>

East Kilbride Westwood Parish Church**Statement of Balances****At 31 December 2024**

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	98086	0	0	98086	68693
brought forward					
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	15524	0	0	15524	29393
Bank & deposit balances carried forward	<u>113610</u>	<u>0</u>	<u>0</u>	<u>113610</u>	<u>98086</u>
<u>Investments at market value</u>					
(cost £ 151)	<u>1531</u>	<u>0</u>	<u>0</u>	<u>1531</u>	<u>1399</u>
<u>Assets</u>					
Gift Aid Receivable	28295	0	0	28295	20085
Refund -Electricity	0			0	1820
Overpayment -Giving to Grow	<u>3314</u>			<u>3314</u>	<u>0</u>
	<u>31609</u>	<u>0</u>	<u>0</u>	<u>31609</u>	<u>21905</u>
<u>Liabilities</u>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on the _____ 2025

For and on behalf of the Kirk Session

Session Clerk_____
Treasurer

Notes forming part of the financial statements
for the year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £6,571. 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 2024	Receipts	Payments	Transfers	At 31 Dec 2024
		£	£	£	£
Unrestricted funds					
General Fund	93495	90730	75417	300	109108
Congregational Organisations -					
Bookstall	1487	2331	2117		1701
Ladies Fellowship	944	590	539		995
Men's Fellowship	592	0	0	-300	292
Flower Fund	890	730	784		836
	<u>97408</u>	<u>94381</u>	<u>78857</u>	<u>0</u>	<u>112932</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>98086</u>	<u>94381</u>	<u>78857</u>	<u>0</u>	<u>113610</u>

Purposes of Restricted Funds

Church Intergration Project: To Fight Sectarianism

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	3985	0	0	3985	8372
Gift Aid Donations	40876	0	0	40876	37328
Tax Recovered on Gift Aid Donations	0	0	0	0	11980
Ordinary Offerings (Open Plate)	4458	0	0	4458	4683
Other Offerings, Donations etc	2296	0	0	2296	3626
	<u>51615</u>	<u>0</u>	<u>0</u>	<u>51615</u>	<u>65989</u>

4. Analysis of Payments

Costs of generating funds

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

Charitable activities

Minister's expenses	1357	0	0	1357	2093
Giving to Grow	43083	0	0	43083	43394
Presbytery dues	1173	0	0	1173	1464
Pulpit supply	236	0	0	236	262
Other staffing costs	0	0	0	0	0
Cleaning	4164	0	0	4164	4164
National Insurance Contributions	0	0	0	0	0
Organist Supply	0	0	0	0	0
Fabric repairs & maintenance	6987	0	0	6987	3989
Fabric -Manse	0	0	0	0	42
Council Tax	3451	0	0	3451	3367
Heat and light	3388	0	0	3388	3958
Insurance	3317	0	0	3317	3131
Church Office Expenses	4469	0	0	4469	3909
Digital Giving Charges	527	0	0	527	0
Organ Maintenance	720	0	0	720	720
Fund Raising	1688	0	0	1688	0
Bowling	114	0	0	114	138
Church Integrated Fund	0	0	0	0	
Cross Reach	243	0	0	243	235
Donation to Hospice	500	0	0	500	0
Organisations					
Bookstall	2117	0	0	2117	815
Ladies Fellowship	539	0	0	539	116
Mens Fellowship	0	0	0	0	100
Flower Fund	784	0	0	784	886
	<u>78857</u>	<u>0</u>	<u>0</u>	<u>78857</u>	<u>72783</u>
	<u>78857</u>	<u>0</u>	<u>0</u>	<u>78857</u>	<u>72783</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 £31,642 and the maximum stipend in 5th and subsequent years of service- £38,884.

6 Activities for Generating Funds -Fundraising

During the year a total of £11047 was raised from the following events:-

	Income	Expenses	Transfers	Total	2023
Coffee and Teas	5788	-893	0	4895	5307
Easter Breakfast	0	0	0	0	150
July Brunch	0	0	0	0	300
Christmas Brunch	642	-522	0	120	350
Valentine	575	-273	0	302	292
Maggies Table	2046	0	0	2046	1742
Library	1932	0	0	1932	1674
Sing a Long	552	0	0	552	617
Sheena's Cards	1200	0	0	1200	
Book Table	0		0	0	161
	<u>12735</u>	<u>-1688</u>	<u>0</u>	<u>11047</u>	<u>10593</u>

7	Retiring Offerings	2024	2023
	Poppy Scotland	<u>206</u>	<u>94</u>