

**Pardovan Kingscavil and Winchburgh Parish
Church of Scotland**

Congregational Accounts

Year Ended 31 December 2023

Congregation No: 020168

Charity No: SC026230

Receipts and Payments

Reference and Administrative Information

Charity Name: Pardovan Kingscavil and Winchburgh Parish Church of Scotland

Charity Registration No: SC026230

Congregation Reference No: 020168

Contact Address: 104 Tippetknowes Road
Winchburgh
West Lothian
EH52 6UL

Principal Office Bearers

Minister and [REDACTED] (Locum Minister, OLM)
Interim Moderator:

Session Clerk: [REDACTED]

Treasurer: [REDACTED]

Clerk to the Congregational Board: [REDACTED]

Independent Examiner: [REDACTED]

Bankers: Bank of Scotland, Regent Square,
Blackness Road, Linlithgow

Trustees: 2023

Kirk Session:

[REDACTED]

Congregational Board:

[REDACTED]

Trustees' Annual Report

Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and Congregational Board are the charity trustees. The Kirk Session consists of the minister and the elders. The minister is elected by the congregation and inducted by the Presbytery. The elders are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The Kirk Session is chaired by a Moderator and this position is occupied by the [REDACTED] who was appointed Interim Moderator on 28 April 2022 by Presbytery. The [REDACTED] was appointed locum Minister in the parish serving two days per week and each Sunday.

[REDACTED] was ordained as an Elder on 9th April 2023 and admitted to the Kirk Session.

The elected members of the Congregational Board are members of the congregation who are not elders and who are considered to have the skills and commitment to contribute to the management affairs of the Church: they are elected at the Stated Annual Meeting of the Congregation and serve for three years, when they are eligible for re-election.

Organisational Structure

Normally the minister, currently the Interim Moderator, is Moderator of the Kirk Session, which normally meets on six occasions each year and is responsible for the spiritual affairs of the Church. The Congregational Board is chaired by the minister, currently by the Interim Moderator, and normally meets five times per year with additional meetings as required: it is responsible for matters relating to finance and property.

The minutes of these meetings are in the Kirk Session and Congregational Board minute books. During the repair and refurbishment project a Working Group has been established to oversee the project. This group is currently acting as the Property Committee.

A Steering group was set up at the Annual Stated Meeting to take forward the proposed Union with Abercorn Parish and had their first meeting on 4th September 2023. After due process the Basis of Union and Basis of Reviewable Charge was completed and approved by the Congregation on the 26th November 2023 and by Edinburgh and West Lothian Presbytery on 5th December 2023. This change was submitted to OSCR for approval and they have given their consent to the proposed change of name and the official date for the change of name is 1st February 2024. The legal name of the United congregation will be '*Abercorn Pardovan Kingscavil and Winchburgh Parish (Church of Scotland)*' and the Scottish Charity number 'SC026230' will be retained. From the 1st of February 2024, the Church will be administered in accordance with the terms of the Unitary Constitution.

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. Pardovan Kingscavil and Winchburgh Church is linked with the parish of Abercorn and worship is held in Winchburgh

Trustees' Annual Report

Year Ended 31 December 2023 cont'd

every Sunday. Worship is held in Kingscavil Church on the first and third Sundays of the month. When there are five Sundays in the month worship is held in Kingscavil Church alternating with Abercorn Church. A car rota is in place to enable older and less able members to attend Sunday Worship.

The congregation is served by an Ordained Local minister, the Rev Derek Henderson, who was appointed Locum Minister by the Kirk Session on the 25th May 2021, to work each Sunday and two days per week and from 28 April 2022 as Interim Moderator.

Again, much effort has gone into improving Winchburgh Church to serve the needs of the worshipping congregation and the wider community.

Our objective remains to raise sufficient funding to have the welfare facilities upgraded in Winchburgh Church. Plans are being produced and tenders for the work to go out early in 2024. Our aim is to add a small kitchen and accessible toilets within the sanctuary of Winchburgh Church, to allow for a wider range of use of the church and for community use.

The Board continues to use the services of an architect first engaged in October 2021 to supervise the project. During 2023 many meetings were held with the Architect, General Trustees, Presbytery representative and Working Group to progress the project.

Decoration of the areas where structural work was completed in 2022 will be done when the new internal welfare facilities have been completed.

The marquee has been a valuable resource for church activities and remains a useful space for various activities throughout the year.

Achievements and Performance

Holy Communion was celebrated in-person during 2023. There are 204 members on the Communion Roll and 18 on the Supplementary Roll. Children attend worship with parents or grandparents occasionally.

Children and Young People. We have co-operated with Linlithgow Young People's Project (LYPP) in the past, however, because of their issues with staffing we have had no involvement with them in Winchburgh Church during this year.

The Mission Hall in Bridgend however has been used by LYPP for family café style activities linked to their youth club in Bridgend Community Centre. We also provided premises in the Mission Hall for a Scottish government funded tutoring service for S4-6 pupils in need of support in the academic year 2022-3.

We have developed a strong link with a local private nursery whose children attend the weekly "Coffee and Chat" in Winchburgh Church. The children were involved in the 2023 Christmas Tree Festival in Winchburgh Church, as were pupils from Winchburgh Academy and Winchburgh Primary School, Winchburgh Children's Gala Day and Winchburgh Wombles children's environmental Group. Winchburgh Guides and Winchburgh Rainbows were also involved in the festival and meet weekly in Winchburgh Church.

Trustees' Annual Report

Year Ended 31 December 2023 cont'd

We support the West Lothian Foodbank by donating food items and a special donation of collections from events leading up to Christmas was much appreciated. We also support Winchburgh Food Store, who have a distribution point for surplus items in our grounds.

A wooden bench was gifted by Lodge Hopetoun St John 1232, it is sited in the Garden of Remembrance. A welcome enhancement for people who come to visit this place.

An open house event to watch the live broadcast of the coronation of King Charles III was held in Winchburgh Church. This was very well attended.

A cherry tree was planted in Winchburgh Church grounds; this tree was dedicated, on 7th May 2023, to mark the coronation of King Charles III.

The church website is active, the website and the PKW Facebook page are updated regularly, services are live streamed every Sunday from Winchburgh Church.

A Christmas card expressing good wishes to all and listing the events during December was delivered to all the houses in the parish.

Over the past few years, an enormous number of new houses have been built in Winchburgh with further development to come and 3 new schools built, 2 of which opened in August 2022 the other opened in August 2023, with some recreational facilities available to the public, so communication will be more important and challenging in the future.

An invitation was extended to all three new schools and the existing primary school to attend an Act of Remembrance, which was held on Friday morning, 10 November. The head teachers and two pupils from all four schools attended with wreaths laid by each school.

The Christmas celebrations events and services were well received by the congregation and others; Christmas events were organised including a Santa sleigh visit around the Parish and Santa's Grotto at Winchburgh.

A special Nativity service for children and families was held on Christmas Eve in Winchburgh Church and was attended by 75 people, including 23 children.

Bathgate Concert Orchestra gave a concert in Winchburgh Church in December.

Fundraising events and opportunities resumed throughout the year and some members took individual initiatives to raise funds.

The Craft Club has met throughout the year, meeting in March, April and May in the Session House or the Church. Some people did work on plastic canvas making Easter, Hallowe'en and Christmas novelties; others were knitting baby blankets, baby and children's cardigans / jumpers and clothes to dress teddies, all profits for church funds.

Fundraising events were held in the marquee and Winchburgh Church. Summer fete in June, car boot and table top sale in Winchburgh Church and grounds in August, sponsored walk in September, Christmas Fayre in Winchburgh Church, Christmas tree festival in Winchburgh Church in December, was combined with Santa's Grotto. 16 local organisations (including schools) decorated trees for the festival.

Trustees' Annual Report

Year Ended 31 December 2023 cont'd

Warm Space initiatives in conjunction with Winchburgh Community Development Trust were held during the year in Winchburgh Church.

All these events were well supported by the wider community and were financially very successful. As ever, we are grateful to the office bearers, members and many volunteers who give of their time, talents and money in furthering the work of the Church, both here and abroad. We also appreciate the support of the people in our community.

Financial Review

The Church end of year figures showed that there was a deficit in year of £6593 in the General Fund (2022: Deficit of £11,154) but overall considering the Designated and Restricted Funds, there was a total deficit of £2683 (2022: Deficit of £8316). The principal source of regular income is by way of freewill envelopes, monthly standing orders and open plate. The regular giving by church members was slightly down when compared to 2022.

During the year tax was recovered on Gift Aid donations for the years 2020, 2021 and 2022, making a considerable increase to the reported income. The backdated years claims accounts for around £6,000 additional income in the year. The income includes the grants from the General Trustees for the repair to Winchburgh Church which has now been fully paid. Fundraising remains a challenge, our biggest increase in costs this year is heating and lighting.

A significant amount of money has been spent on professional services/fees to progress the internal alteration, to include a small kitchen and accessible toilet facilities, in Winchburgh Church which has been fully funded by the General Trustees.

There is further work to be carried out to the manse, including necessary repairs and upgrading, before a new minister is called, which will have a direct effect on cashflow.

Reserves Policy

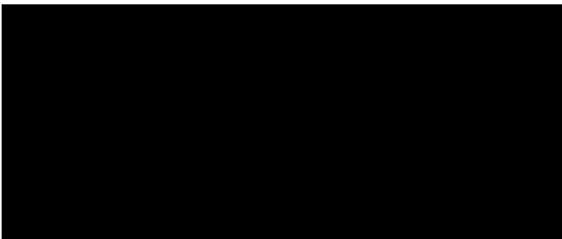
It is the Trustees' policy to hold general reserves of at least £15,000. At the year end the Church held unrestricted cash funds of £19418 (2022: £26,011). The higher cash balance currently being held is in anticipation of the planned redevelopment work at Winchburgh Church. The Church also held £22,315 of restricted funds (2022: £18,405) which have been provided for the purposes specified in Note 2.

Trustees' Annual Report
Year Ended 31 December 2023 cont'd

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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.

Approved by the Trustees and signed on their behalf,



Date 12 March 2024

Pardovan Kingscavil and Winchburgh Parish Church

SC026230

Independent Examiner's Report to the Trustees of Pardovan Kingscavil and Winchburgh Parish Church

I report on the accounts of the charity for the year ended 31 December 2023 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

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.

Date: 17 March 2024

Pardovan Kingscavil and Winchburgh Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2023

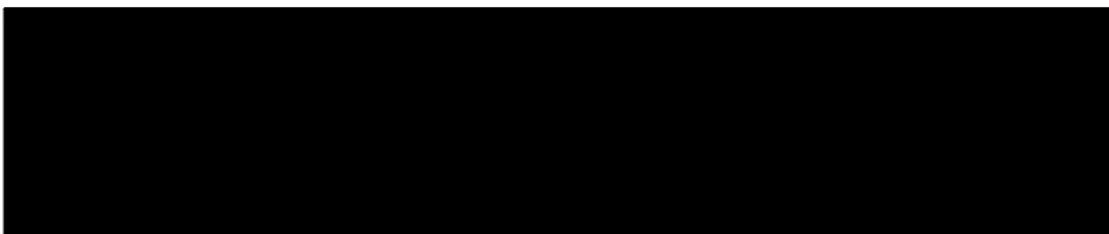
		Unrestricted Funds		Restrict ed Funds		
		General Funds	Other Funds	Funds	Total 2023	Total 2022
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	46,397	0	2,350	48,747	52,951
Legacies		0			0	405
Activities for Generating Funds		5,509	556		6,065	8,392
Bank & Deposit interest		0			0	0
Investment income		0			0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		51,906	556	2,350	54,812	61,748
Rental of premises		154			154	230
Insurance Claim		0			0	0
Redemption of Investment		0			0	0
Grants		0		2,000	2,000	0
Receipts from General Trustees		38,833			38,833	38,204
Other Receipts		8,069			8,069	2,025
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Receipts</u>		<u>98,962</u>	<u>556</u>	<u>4,350</u>	<u>103,868</u>	<u>102,206</u>
<u>Payments</u>	4					
Costs of generating funds		0	0		0	100
Charitable activities		105,698		440	106,138	110,422
Purchase of Assets		413			413	0
Governance costs		0			0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Payments</u>		<u>106,111</u>	<u>0</u>	<u>440</u>	<u>106,551</u>	<u>110,522</u>
(Deficit)/Excess of Receipts over Payments for the year		(7,149)	556	3,910	(2,683)	(8,316)
Transfers		556	(556)		0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(Deficit)/Excess of Receipts over Payments for the year		(6,593)	0	3,910	(2,683)	(8,316)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Pardovan Kingscavil and Winchburgh Parish Church of Scotland
Statement of Balances
Year Ended 31 December 2023

	Unrestricted Funds		Restricted Funds	2023 Total	2022 Total
	General Funds	Other Funds			
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
brought forward	25,799	212	18,405	44,416	52,732
Movement in year:					
(Deficit) Excess of Receipts over Payments for the year	(6,593)	0	3,910	(2,683)	(8,316)
Bank & deposit balances carried forward	<u>19,206</u>	<u>212</u>	<u>22,315</u>	<u>41,733</u>	<u>44,416</u>
 <u>Investments at market value</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 <u>Assets</u>					
Gift Aid Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <u>Liabilities</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 12 March 2024

For and on behalf of the Kirk Session and Financial Board



Pardovan Kingscavil and Winchburgh Parish Church of Scotland
Notes to the Accounts
Year Ended 31 December 2023

1. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £1696.32 Payment of £786.00 was made in respect of phone/travel expenses to the [REDACTED]

2. Movements in Funds

	At 1 Jan	Incoming	Outgoing	Transfers	At 31 Dec
	2023	Resources	Resources		2023
	£	£	£	£	£
Unrestricted funds					
General Fund	25,799	98,962	(106,111)	556	19,206
Baby & Toddler Group	97	0	0	0	97
Craft Club	115	556	0	(556)	115
	<u>26,011</u>	<u>99,518</u>	<u>(106,111)</u>	<u>0</u>	<u>19,418</u>
Restricted funds					
Winchburgh Redevelopment Fund	10,931	3,911	0	0	14,842
Collection for Third Parties	0	440	(440)	0	0
Special Projects Fund	7,236	0	0	0	7,236
Investors Trust Fund	238	0	0	0	238
	<u>18,405</u>	<u>4,350</u>	<u>(440)</u>	<u>0</u>	<u>22,316</u>
Total funds	<u><u>44,416</u></u>	<u><u>103,868</u></u>	<u><u>(106,551)</u></u>	<u><u>0</u></u>	<u><u>41,734</u></u>

Purposes of Designated Funds

There are no designated funds at this time

Purposes of Restricted Funds

Investors Trust Fabric Fund: The Trustees have set aside funds for the maintenance of Church Property

Special Projects Fund: This fund provides financial assistance to support migrants now residing in West Lothian. This was created as a result of a donation from the late Colin Thomson.

Winchburgh Redevelopment Fund: This restricted fund is for the development of the Winchburgh Church Building

Collections for Third Parties: This fund was created for the purpose of holding and dispersing donations made by the congregation for third parties.

	Unrestricted Fund		Restricted		
	General Fund	Other Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
3. Analysis of Donations					
FWO Scheme (non Gift Aid)	9,806			9,806	9,884
Gift Aid Donations	22,461			22,461	21,521
Tax Recovered on Gift Aid Donations	7,546			7,546	16,072
Ordinary Offerings (Open Plate)	1,582			1,582	731
Other Offerings, Donations etc	5,002		2,350	7,352	4,742
	<u>46,397</u>	<u>0</u>	<u>2,350</u>	<u>48,747</u>	<u>52,951</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	0	0		0	92
Garden Fete Expenses	0	0		0	0
Craft Supplies	0			0	8
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
Charitable activities					
Ministries & Mission allocation	16,350			16,350	24,033
Presbytery dues	446			446	1,256
Minister's Phone/Travel expenses	786			786	846
Locum Costs	9,620			9,620	10,042
Pulpit supply	888			888	623
Fabric repairs & maintenance	54,482			54,482	58,350
Council Tax & Water Charges	2,582			2,582	2,448
Heat and light	7,178			7,178	3,002
Insurance	3,793			3,793	3,421
Church office expenses	1,672			1,672	50
Organ & music	5,490			5,490	2,550
Printing & stationery	0			0	823
Youth Ministry	0			0	849
Donations to Charities	600		440	1,040	1,175
Other expenses	1,812			1,812	954
	<u>105,698</u>	<u>0</u>	<u>440</u>	<u>106,138</u>	<u>110,422</u>
Other Payments					
Purchase of Assets	413	0	0	413	0

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 Stipend for this charge was **£16,350.00** and a further **£9,620.06** for Locum Minister costs

	Unrestricted Fund		Restricted		
	General Fund	Other Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
6. Collections for Third Parties					
Turkey/Syria Appeal	0	0	207	207	0
Mulanje Hospitan, Malawi	0	0	233	233	95
Ukraine Appeal	0	0	0	0	580
Donation made by Church to:-					
B.U.S.Y. Project	600	0	0	600	500
	<u>600</u>	<u>0</u>	<u>440</u>	<u>1040</u>	<u>1175</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023 £	2022 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>5,904</u>	<u>5,768</u>
Market Value of Balances at 31 December	<u>8,482</u>	<u>7,164</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>2,437</u>	<u>2,151</u>