

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

Congregational Accounts

Year Ended 31 December 2025

Congregation No: 010131

Charity No: SC026230

Receipts and Payments

Reference and Administrative Information

Charity Name: Abercorn Pardovan Kingscavil and Winchburgh Parish Church of Scotland

Charity Registration No: SC026230

Congregation Reference No: 010131

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

Principal Office Bearers

Minister and Interim Moderator: Rev Derek R Henderson (Locum Minister, OLM)

Session Clerk: William Taylor

Treasurer: George Taylor

Independent Examiner: Shona M Binning BA (Hons) CA

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

Trustees: Kirk Session.

Rev Derek Henderson (Appointed 28 April 2022) OLM Interim Moderator, Mr W Taylor, (Session Clerk), Mr P Anderson, Mrs E Bryce, Mr A Carruthers (Property Convenor), Mrs M Conlon, Mr G Ferguson, Mr G Forbes, Mrs J Harvey, Lord Hopetoun, Lord Linlithgow, Miss K Jack, Mrs L Jones, Mr R King, Mrs H Newton, Mr T Nimmo, Mr M Raeburn, Mr G Taylor (Treasurer), Mrs G Treadwell, and Mrs J Wight.

Mrs J Kershaw, Mr P Kershaw (from 15 July 24) and Mrs K Paterson (from 21 May 24) are currently on Sabbatical, consequently, have no responsibility for Kirk Session decisions.

Trustees' Annual Report

Year Ended 31 December 2025

Structure, Governance and Management

Governing Document

The Parishes of Abercorn and Pardovan Kingscavil and Winchburgh were formally united on 1st February 2024.

The legal name of the United congregation is 'Abercorn Pardovan Kingscavil and Winchburgh Parish (Church of Scotland)' and the Scottish Charity number is 'SC026230'. From the 1st of February 2024, the Parish is administered in accordance with the terms of the **Unitary Constitution**.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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 Rev Derek R Henderson who was appointed Interim Moderator on 28 April 2022 by Presbytery. The Rev Derek R Henderson was appointed locum Minister in the parish serving two days per week and each Sunday.

Organisational Structure

Normally the minister, currently the Interim Moderator, is Moderator of the Kirk Session, the Kirk Session is responsible for all matters, spiritual affairs, finance and property of the Church.

The Kirk Session agreed to have regular meetings on the 2nd Tuesday of January, February, March, April, May, June, October, November and December and the 1st Tuesday in September; to commence at 7.30pm unless otherwise stated; It does not meet in July and August unless required.

The minutes of these meetings are in the Kirk Session minute book (loose leaf format and bound when required).

The Annual Meeting of the Congregation was held in Winchburgh Church on Sunday 27th April 2025 after divine worship.

The process for releasing Abercorn Church was started late 2024 and was sold to Hopetoun Estates on 17th March 2025.

Our right to Call a Minister was extended by six months by Presbytery effective from 5th December 2025. At the Kirk Session meeting on 9th December a Working Group was set up to take forward the Parish Profile.

On 13th May 2025, the Kirk Session elected Mr George Ferguson a *bona fide* Elder of the Congregation of Abercorn Pardovan Kingscavil and Winchburgh Parish to represent them in the Presbytery of Edinburgh and West Lothian from 1st July 2025 to 30th June 2026.

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.

Trustees' Annual Report

Year Ended 31 December 2025 cont'd

Worship was held in Winchburgh Church every Sunday at 11.30am, in Kingscavil Church on the first and third Sundays and in Abercorn Church on the second and fourth Sundays of the month at 10.00am. Abercorn Church was released and the last service in Abercorn Church was on the 20th April 2025. With agreement with Hopetoun Estates there will be some services held in Abercorn Church on special occasions. During 2025 there were funerals services in the church. The watchnight service was also held in Abercorn Church where more than 80 people attended. From the 4th May 2025 the Kirk Session decided to hold services in Kingscavil Church every Sunday at 10.00am. On occasions there were united services in one place, these were intimated over the pulpit, in the written notices and on our website.

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 R 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 have been produced and tenders for the work went 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.

Unfortunately, this plan was put on hold during 2025 as our efforts needed to be focussed on upgrading the Manse at Winchburgh to bring it up to an acceptable standard to enable us to Call a minister. The Kirk Session continues to use the services of an architect first engaged in October 2021 to supervise 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.

At the end of 2024, approval was given by the Presbytery of Edinburgh and West Lothian to allow application to be made to the local authority for planning consent and building warrant for necessary improvements to the manse. Such consent was granted and following a grant from the General Trustees, the works went out to tender at the end of 2025.

After the repairs to Winchburgh Church were completed, it was decided that the interior needed to be decorated. An appeal was made to the Congregation, a substantial amount of money was raised, paint was bought and the work to decorate the church was carried out in 2025 by a member, free of charge.

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

Achievements and Performance

Holy Communion was celebrated in-person during 2025. In 2025 there were 269 members on the Communion Roll and 33 on the Supplementary Roll. Children attend worship with parents or grandparents occasionally.

Trustees' Annual Report

Year Ended 31 December 2025 cont'd

Children and Young People.

We have co-operated with Linlithgow Young People's Project (Youthspace) 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 Youthspace 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 2024-5.

We have developed a strong link with a local private nursery whose children attend the weekly "Coffee and Chat" in Winchburgh Church. Winchburgh Guides and Winchburgh Rainbows meet weekly in Winchburgh Church. Winchburgh Sports and Activity Group, (toddlers) meet Monday to Thursday, during school term time, in the Marquee and/or Winchburgh Church.

The Kirk Session approved the re-establishment of the 1st Winchburgh Boys Brigade. Applications from volunteers and the necessary administrative processes have been completed and are currently under review by the Boys Brigade.

Hawkhill Primary School held a service in Winchburgh Church on 17 December with more than 100 pupils, teachers and parents attending. The school have indicated that they would like this to be an annual event.

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 the grounds of Winchburgh Church.

Winchburgh Church supports Gala week by installing a display within the grounds that is highly visible on the Gala procession route.

The church website is active, the website (www.pkwla.co.uk) and the Facebook page are updated regularly, services are live streamed on Facebook every Sunday from Winchburgh Church.

Over the past few years, an enormous number of new houses have been built in Winchburgh with further development to come.

The village is growing considerably and is served by Winchburgh Academy, Sinclair Academy, Holy Family RC Primary School, Winchburgh Primary School, and Hawkhill Primary School (opened August 2025). There are sports facilities and swimming pool available to the public so communication will be more important and challenging in the future.

An invitation was extended to all the schools to attend an Act of Remembrance, which was held on 11th November 2025. The head teachers and several pupils from all four schools attended with wreaths laid by them and many organisations in the community. The act of worship was led by our interim moderator and Fr Paul Henderson. A short service of remembrance at the Shale Miners memorial in the church grounds was held on Remembrance Sunday.

Trustees' Annual Report

Year Ended 31 December 2025 cont'd

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.

A special all-age service for children and families was held on Christmas Eve in Winchburgh Church and was attended by 55 people, including 14 children. The Watchnight service at Abercorn was attended by around 80 people and the Christmas Day service at Winchburgh by 18.

Fundraising events and opportunities.

The Craft Club has met throughout the year, meeting 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.

A Fundraising team was set up to coordinate events. Fundraising events were held in the marquee and Winchburgh Church. Easter Craft sale, Silent Action in May, Summer Fair in June, Destash sale in September, Craft Fair in October, Christmas Fayre in Winchburgh Church. It's the efforts of the fundraising team and the income generated from those events that keeps our finances in the black.

The windows in Winchburgh Church were decorated In December by the Coffee and Chat, the Gardeners and Church members. Holly wreaths were made and sold for church funds.

The Friday Coffee and Chat (coffee mornings) is a hub for social gathering of the community; at times there are events - Carers of West Lothian (CoWL) meet regularly at the Friday Coffee and Chat. Where any individual who is an unpaid carer or disabled adult living in West Lothian can then book into one of the weekly advice sessions and have a chat with a member of the team for help and advice. There is a monthly Dementia Friendly Support Group also present on Friday mornings.

Winchburgh church is used for public meetings.

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 the many volunteers who give 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.

A donation of £3650 received from the North Merchiston Fund at the Presbytery has been used to create a new restricted fund for Youth Development in the parish. The initial call on this funding will be the re-establishment of a Boys Brigade Company within the church.

Trustees' Annual Report

Year Ended 31 December 2025 cont'd

Financial Review

The Church end of year figures showed that there was a deficit in year of £2,171 in the General Fund (2024: Surplus of £3,800), overall considering the Designated and Restricted Funds, there was a total surplus of £27,233 (2024: Surplus of £3,234).

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 up when compared to 2024, however the running costs of the properties and Giving to Grow Contributions have increased at a greater rate and accounts for the deficit in the General Fund. During the year, tax of £8,832 was recovered on Gift Aid donations, this makes a considerable contribution to the church's finances.

The income includes a release of investments of £22,056 for repairs to the Manse. There is further work to be carried out to the manse, including necessary repairs and upgrading, before a new minister is called, this will have a direct effect on cashflow.

Fundraising remains a challenge but one that is regularly discussed at the Session with a small but active group coordinating a number of well attended events during the year. Many of the events have a social aspect and bring the community together as well as raising much needed funds.

The Parish has run at a deficit for some years now and has been sustained by General Reserves, which remain above the required level as noted below but are being depleted year on year. Our biggest ongoing cost pressure is heating and lighting, with an ongoing programme of activities and actions being undertaken to try and reduce this cost.

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 £20,967 (2024: £23,078). The higher cash balance currently being held is in anticipation of the planned redevelopment work at Winchburgh Church and manse. The Church also held £51,233 of restricted funds (2024: £21,889) which have been provided for the purposes specified in Note 2.

Trustees' Annual Report
Year Ended 31 December 2025 cont'd

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.

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to read 'W Taylor', is written over a horizontal line.

William Taylor (Session Clerk)

Date: 13 January 2026

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

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 14.

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 requirement^{Text} 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.

Name S. Binning Miss Shona Binning

Address: 13, Muirfield Drive, Uphall, West Lothian, EH52 6BU

Date 12 February 2026

Abercorn Pardovan Kingscavil and Winchburgh Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
		General Funds	Other Funds	Funds		
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	49,175	247	8,535	57,957	47,523
Legacies		0		22,228	22,228	0
Activities for Generating Funds		11,308			11,308	12,540
Bank & Deposit interest		4			4	40
Investment income		4,803			4,803	4,161
		<u>65,290</u>	<u>247</u>	<u>30,763</u>	<u>96,300</u>	<u>64,264</u>
Rental of premises		3,430			3,430	2,745
Insurance Claim		0			0	0
Transfer of Union Balance		0			0	9,979
Grants		0			0	0
Receipts from General Trustees		22,056			22,056	36,921
Other Receipts		690			690	5,761
<u>Total Receipts</u>		<u>91,466</u>	<u>247</u>	<u>30,763</u>	<u>122,476</u>	<u>119,670</u>
<u>Payments</u>	4					
Costs of generating funds		103	187		290	186
Charitable activities		93,444	0	1,419	94,863	116,125
Purchase of Assets		90			90	125
Governance costs		0			0	0
<u>Total Payments</u>		<u>93,637</u>	<u>187</u>	<u>1,419</u>	<u>95,243</u>	<u>116,436</u>
(Deficit)/Excess of Receipts over Payments for the year before gains & losses on investments		(2,171)	60	29,344	27,233	3,234
Transfers		0	0		0	0
(Deficit)/Excess of Receipts over Payments for the year		(2,171)	60	29,344	27,233	3,234

Abercorn Pardovan Kingscavil and Winchburgh Parish Church of Scotland

Statement of Balances

Year Ended 31 December 2025

	Unrestricted Funds		Restricted Funds	2025	2024
	General Funds	Other Funds		Total	Total
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
brought forward	23,006	72	21,889	44,967	41,733
Movement in year:					
Excess/(Deficit) of Receipts over Payments for the year	(2,171)	60	29,344	27,233	3,234
Bank, deposit & Investment balances carried forward	<u>20,835</u>	<u>132</u>	<u>51,233</u>	<u>72,200</u>	<u>44,967</u>
<u>Investments at market value (for information)</u>					
Church of Scotland Investors' Trust Growth Units	65,023			65,023	60297
Church of Scotland Investors' Trust Income Units	40,002			40,002	38843
Total	<u>105,025</u>	<u>-</u>	<u>-</u>	<u>105,025</u>	<u>99,140</u>
Assets					
At Cost	58,633				
Liabilities					
Gift Aid Receivable	<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 10 February 2026

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Abercorn Pardovan Kingscavil and Winchburgh Parish Church of Scotland
Notes to the Accounts
Year Ended 31 December 2025

1. Trustee Remuneration and Related Party Transactions

During the year two trustees received reimbursement of expenses incurred totalling £1,984. Payment of £860 was made in respect of phone/travel expenses to the Rev Derek Henderson.

2. Movements in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	23,006	91,466	(93,637)	0	20,835
Craft Club	72	247	(187)	0	132
	<u>23,078</u>	<u>91,713</u>	<u>(93,824)</u>	<u>0</u>	<u>20,967</u>
Restricted funds					
Winchburgh Redevelopment Fund	14,841	27,004	(1,283)	0	40,562
Collection for Third Parties	50	109	(110)	0	49
Special Projects Fund	6,736	0	(26)	0	6,710
Youth Development Fund	0	3,650	0	0	3,650
Investors Trust Fund	262	0	0	0	262
	<u>21,889</u>	<u>30,763</u>	<u>(1,419)</u>	<u>0</u>	<u>51,233</u>
Total funds	<u><u>44,967</u></u>	<u><u>122,476</u></u>	<u><u>(95,243)</u></u>	<u><u>0</u></u>	<u><u>72,200</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 of the late Colin Thomson.

Youth Development Fund: The Trustees have set aside funds for the development of youth activities within the Parish

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	Total	Total
	General Fund	Other Funds	Funds	2025	2024
	2025	2025	2025	2025	2024
	£	£	£	£	£
3. Analysis of Donations					
FWO Scheme (non Gift Aid)	8,290			8,290	10,449
Gift Aid Donations	24,654		2,240	26,894	22,277
Tax Recovered on Gift Aid Donations	8,832			8,832	8,550
Ordinary Offerings (Open Plate)	4,146			4,146	2,792
Other Offerings, Donations etc	3,253	247	6,295	9,795	3,455
	49,175	247	8,535	57,957	47,523
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	103	0		103	103
Garden Fete Expenses	0	0		0	0
Craft Supplies	0	187		187	83
	103	187	0	290	186
Charitable activities					
Ministries & Mission allocation	39,104			39,104	30,904
Presbytery dues	884			884	660
Minister's Phone/Travel expenses	860			860	1,062
Locum Costs	3,413			3,413	16,552
Pulpit supply	709			709	1,365
Fabric repairs & maintenance	24,025		1,283	25,308	42,810
Council Tax& Water Charges	2,841			2,841	2,622
Heat and light	12,053			12,053	12,175
Insurance	6,964			6,964	4,599
Church office expenses	947			947	1,425
Organ & music	0			0	0
Printing & stationery	43			43	0
Youth Ministry	0			0	0
Donations to Charities	0		110	110	1,156
Other expenses	1,601		26	1,627	796
	93,444	0	1,419	94,863	116,126
Other Payments					
Purchase of Assets	90	0	0	90	125

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 £32,433 and the maximum stipend (in the fifth and subsequent years of service) was £39,856.

6. Collections for Third Parties	Urestricted Fund		Restricted		
	General Fund	Other Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Christian Aid	0	0	110	110	0
Mulanje Hospitan, Malawi	0	0		0	56
Earl Haig Fund		0	0	0	100
Donation made by Church to:-					
B.U.S.Y. Project	500	0	0	500	500
	<u>500</u>	<u>0</u>	<u>110</u>	<u>610</u>	<u>656</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>56,256</u>	<u>23,652</u>
Market Value of Balances at 31 December	<u>62,910</u>	<u>35,758</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>2,213</u>	<u>543</u>