

INNERWICK PARISH WELFARE ASSOCIATION
SCOTTISH CHARITY NO. SC020842
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INNERWICK PARISH WELFARE ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2024**

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INNERWICK PARISH WELFARE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2024.

Reference & Administrative Information

Charity Name

Innerwick Parish Welfare Association

Charity Number

SC020842

Principal office

Innerwick Village Hall
Main Street, Innerwick, Dunbar, EH42 1SE

Trustees

The current Trustees are:

[REDACTED]	
[REDACTED]	(until August 2025)
[REDACTED]	(from September 2023)
[REDACTED]	(from September 2023)
[REDACTED]	(from September 2023)
[REDACTED]	(from September 2023)
[REDACTED]	(from February 2025)

The following also served during the 2023-24 year:

[REDACTED]	Treasurer	(from September 2023- November 2024)
[REDACTED]		(from August 2024- November 2024)
[REDACTED]	Chair	(from July 2023 – May 2024)
[REDACTED]	Secretary	(September 2021 – May 2024)
[REDACTED]		(August 2023-January 2024)
[REDACTED]		(until August 2023)
[REDACTED]		(until August 2023)
[REDACTED]		(until August 2023)
[REDACTED]	Interim Chair	(from April 2023 to July 2023)
[REDACTED]	Treasurer	(until June 2023)

Independent Examiner

[REDACTED]
EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN

INNERWICK PARISH WELFARE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Structure Governance & Management

Legal status and founding document

Innerwick Parish Welfare Association (IPWA) is an unincorporated association. It is governed by its constitution and has charitable status.

Recruitment and appointment of Trustees

Trustees come from members of local organisations and residents.

Organisational Structure

The association is managed by a committee of up to 15 trustees who meet regularly. Election of office bearers occurs at the annual general meeting and during trustee meetings where changes need to be made before an AGM.

Objectives & Activities

Purpose and principal activities

The organisation's purposes are:

- i) to promote the welfare of those resident in the parish of Innerwick by the initiation, encouragement and support of activities of a charitable, cultural or recreational nature; and the maintenance of a meeting place or places for the furtherance of these needs.
- ii) to raise funds, receive and hold monies and other assets and to receive, hold and keep in good repair the property of the association all for the furtherance of these ends.

Achievements and review of the year

IPWA is managed by volunteer trustees who give of their time to serve the community. Thanks go to all those who have served as trustees during the year. Special thanks to [REDACTED], who stepped in at a critical point when the previous chair resigned to look after her ill husband, only to find herself in the same positions a few months later, and to [REDACTED] for his service as Treasurer.

During the year [REDACTED] finalised arrangements to establish IPWA as a SCIO (Scottish Charitable Incorporated Organisation) and several new Trustees were appointed. The full transfer from IPWA to IPWA SCIO is at year end incomplete, due to delays with closing one bank account and opening another account. However, we are confident that becoming a SCIO gives us a firm legal basis, makes it easier to access grant funding and limits the liability of trustees, as intended.

IPWA has good relations with East Lammermuir Community Council who lead the community response on issues around developments such as traffic management and biodiversity, and community benefit

INNERWICK PARISH WELFARE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

attached to each development. There is considerable concern for safe routes for pedestrians and cyclists including a crossing over or under the A1 and details of HGV movements during works.

Achievements and review of the year continued

IPWA continued to be involved in community consultations and the Hall has hosted a number of community meetings to this end. Innerwick is at the centre of many planning applications relating to the electricity infrastructure of this part of Scotland. We face eight years or so of construction works and are likely to end up with a rash of battery electricity storage system. The parish is the landfall site for both the Berwick Bank wind farm and the proposed connector cable to England. The sub station at Branxton is being significantly enlarged.

Another local project independent of IPWA aiming to retrofit adequate insulation all properties in the village is progressing well and may become a pilot for other places around the country.

Building Development

During the year there was no further information as to the future of the Outdoor Field Study Centre; however, IPWA did arrange for a tour with a view to using this space for community events during the refurbishment of the hall. The Church of Scotland sold Innerwick Parish Church and planning permission has been granted for a private dwelling. The village hall continues to be the village's primary community space.

The restoration of the village hall has continued to be a major focus of the work of the trustees, who are diligently trying to carry out plans initially agreed by current and previous members of the committee.

There was a community survey where the local population voted to go for a refurbished hall rather than to demolish and rebuild from scratch. Groves Raines Architect Studios (GRAS) were appointed as architects for the restructuring which will provide for the general overhaul and insulation of the hall, a reheat kitchen, adequate and gender-neutral toilets and improved accessibility.

During 2022/3 planning permission was applied for, and subsequently granted, and the Trustees continue to liaise with the Architects to achieve the best end result for the community.

Publicity and events

1. IPWA produced a bi-monthly newsletter. This A5 newsletter covers news, forthcoming events and general information. IPWA thanks Lothian Printers for their assistance and support in producing the newsletter.
2. Thanks also go to all those who distribute the newsletter to the 220 households in the parish.
3. The hall is the venue for a regular baby and toddlers group, when demand exists.
4. We have sadly lost our local satellite Post Office provider, but have been corresponding with government and local officials to try and have this reinstated.

INNERWICK PARISH WELFARE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Achievements and review of the year continued

5. The Hall continues to be used as a polling station and for various consultation events for proposed infrastructure developments in the area mentioned above.
6. In particular we would like to mention and thank [REDACTED] and helpers for the monthly soup and pudding lunch which has proved very successful. Events like this are also very important in combatting isolation, strengthening community links and resilience, as well as enjoying the food and fellowship these afford.
7. There is a small library and book exchange.
8. The 150th Innerwick Horticultural Society Flower Show (which is separately organised but makes use of the hall and grounds) took place on the first Saturday in August, which was a historic and well-supported occasion.
9. The annual Hogmanay Dance made a return on New Year's Eve and was very well-supported, and we look forward to this annual tradition continuing.

Financial Review

Our ordinary finances are healthy, and IPWA SCIO is in the process of applying to East Lammermuir Community Council for Community Benefit Funding from Fred Olsen Renewables for the anticipated refurbishment costs. Our annual accounts are attached, noting again the ill health of two previous treasurers forcing them to step down at short notice. Grateful thanks to our current treasurer for his preparation of these accounts.

Reserves policy

The Trustees' policy is to maintain at least 2-3 months of normal running costs to meet commitments and cover any unexpected expenditure. Unrestricted reserves at 31 March 2024 stand at £8,103.

Plans for future year

The objectives of the charity in the coming year are to complete the transfer to Innerwick Parish Welfare Association SCIO, and seek consent to wind up.

Approved by the Trustees on 13 August and signed on their behalf by:

A large black rectangular redaction box covering the signature of the Chair.

Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INNERWICK PARISH WELFARE ASSOCIATION SCIO

I report on the financial statements of the SCIO for the YEAR ended 31 March 2024, which are set out on pages 5 and 6 and the related notes on pages 7.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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, except that noted below:

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 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.

Matter to report:

The Trustees are late in filing their accounts and report with OSCR. This has been due to a change in Trustees. I understand that the new Trustees are aware of their responsibilities, have been in contact with OSCR and are now ensuring that procedures are in place to meet their responsibilities as Trustees.

 **ACA FCIE DChA**

EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN

14 August 2025

INNERWICK PARISH WELFARE ASSOCIATION SCIO

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Receipts					
Grants and donations	2	913	-	913	31,259
Receipts from charitable activities		1,053	-	1,053	3,477
Activities for raising funds		257	-	257	639
		<u>2,223</u>	<u>-</u>	<u>2,223</u>	<u>35,375</u>
Payments					
Charitable activities	3	4,513	4,558	9,071	44,918
Total payments		<u>4,513</u>	<u>4,558</u>	<u>9,071</u>	<u>44,918</u>
Net payments before transfers		(2,290)	(4,558)	(6,848)	(9,543)
Transfers		<u>(814)</u>	<u>814</u>	<u>-</u>	<u>-</u>
Deficit for the year		<u><u>(3,104)</u></u>	<u><u>(3,744)</u></u>	<u><u>(6,848)</u></u>	<u><u>(9,543)</u></u>

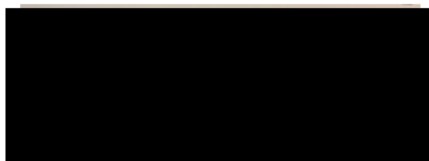
The Notes on page 7 form part of these financial statements

INNERWICK PARISH WELFARE ASSOCIATION SCIO

STATEMENT OF BALANCES **AS AT 31 MARCH 2024**

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Bank & cash balance at 1 April 2023		11,207	23,188	34,395	43,938
Deficit for the year		(3,104)	(3,744)	(6,848)	(9,543)
		<u>8,103</u>	<u>19,444</u>	<u>27,547</u>	<u>34,395</u>
Bank & cash balance at 31 March 2024		<u>8,103</u>	<u>19,444</u>	<u>27,547</u>	<u>34,395</u>
Fund balance at 1 April 2023		11,207	23,188	34,395	43,938
Deficit for the year		(3,104)	(3,744)	(6,848)	(9,543)
		<u>8,103</u>	<u>19,444</u>	<u>27,547</u>	<u>34,395</u>
Fund balance at 31 March 2024		<u>8,103</u>	<u>19,444</u>	<u>27,547</u>	<u>34,395</u>
Creditors for information				£	
Independent examination fee				<u>250</u>	

The accounts were approved by the Trustees on 13 August and were signed on its behalf by:



Chair

INNERWICK PARISH WELFARE ASSOCIATION SCIO

STATEMENT OF BALANCES

AS AT 31 MARCH 2024

The Notes on page 7 form part of these financial statements

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

VAT

The Charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

2. GRANTS AND DONATIONS

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
East Lammermuir local priorities	913	-	913	-
Other grants	-	-	-	29,184
Donations	-	-	-	2,075
	<hr/> 2,223	<hr/> -	<hr/> 2,223	<hr/> 31,259

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

3. PAYMENTS FOR CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Building – professional fees	-	2,021	2,021	32,553
Legal fees	-	2,537	2,537	-
Events and activities	130	-	130	2,995
Utilities	906	-	906	1,332
Insurance	1,273	-	1,273	1,171
Repairs, maintenance & cleaning	567	-	567	1,820
Licences	475	-	475	394
IT & Website	828	-	828	536
Equipment & hire	-	-	-	1,192
Administration, printing	334	-	334	661
Other ringfenced spending	-	-	-	2,264
	<u>4,513</u>	<u>4,558</u>	<u>9,071</u>	<u>44,918</u>

The fee for the 2024 independent examination of £250 is included in the statement of balances.

4. TRANSACTIONS WITH TRUSTEES

There were no payments to trustees for remuneration or expenses in the year.

5. FUNDS

	Balance at 1 April 2023 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2024 £
Unrestricted Fund	<u>11,207</u>	<u>2,223</u>	<u>(4,513)</u>	<u>(814)</u>	<u>8,103</u>
Restricted Funds					
Adapt & Thrive	3,064	-	-	-	3,064
Building/SCIO dev	3,744	-	(4,558)	814	-
New building phase 1	15,762	-	-	-	15,762
Social Inclusion	118	-	-	-	118
Trees	500	-	-	-	500
Total Restricted Funds	<u>23,188</u>	<u>-</u>	<u>(4,558)</u>	<u>814</u>	<u>19,444</u>
Total funds	<u>34,395</u>	<u>2,223</u>	<u>(9,071)</u>	<u>-</u>	<u>27,547</u>

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Funds continued

Unrestricted funds

The general funds are available to use under the direction of the Trustees to further the objects of the charity.

Restricted funds

Adapt & Thrive funding was received following the pandemic to allow charities to adapt and support covid recovery plans. The balance of this fund is for....

Building/SCIO development represents a fund which was received to architects feed through to planning permission of the hall. It was also agreed that it could be used for legal advice to for the new SCIO, The balance at the start pf the year of £3,743 has now been fully spent on survey, planning and legal fees.

New Building Phase 1 represents a fund which is ringfenced for building works for the new hall.

Social inclusion funding is for community inclusion. This is expected to be spent in the 2024-25 year.

Trees funding is to plant trees. This is expected to be spent in the 2024-25 year.

Transfers between funds

A transfer was made from unrestricted funds to contribute to the costs of the legal fees for the SCIO.