

INNERWICK PARISH WELFARE ASSOCIATION SCIO

SCOTTISH CHARITY NO. SC052244

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

INNERWICK PARISH WELFARE ASSOCIATION SCIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Trustees' Annual Report	1 - 3
Independent examiner's report on the accounts	4
Receipts and payments account	5
Statement of balances	6
Notes to the accounts	7 - 9

INNERWICK PARISH WELFARE ASSOCIATION SCIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

Reference & Administrative Information

Charity Name

Innerwick Parish Welfare Association SCIO
Known as IPWA SCIO

Charity Number

SC052244

Principal office

[REDACTED]
[REDACTED]

Trustees

The current Trustees are:

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

Independent Examiner

[REDACTED]

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

Structure Governance & Management

Legal status and founding document

Innerwick Parish Welfare Association SCIO (IPWA SCIO) is a Scottish Charitable Incorporated Organisation (SCIO), regulated by a written constitution. IPWA SCIO was registered on 11 January 2023 to continue the work of Innerwick Parish Welfare Association (IPWA), a registered unincorporated charity (SC020842). All assets and liabilities have been transferred from IPWA to IPWA SCIO on 1 April 2024, and IPWA will apply to OSCR to be wound-up.

INNERWICK PARISH WELFARE ASSOCIATION SCIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of Trustees

Trustees form the Committee and are elected from the Membership at the AGM or are co-opted in line with the constitution. The maximum number of Trustees is 13 and the minimum number is 5.

Organisational Structure

The association is managed by a committee 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) the advancement of citizenship or community development,
- ii) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

It will achieve these purposes by carrying out the following activities:

- i) Promoting 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) Raising 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.

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 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.

IPWA continued to be involved in community consultations. 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 substation at Branxton is being significantly enlarged.

INNERWICK PARISH WELFARE ASSOCIATION SCIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

On 1 April 2024, IPWA transferred all assets and liabilities to IPWA SCIO. This resulted in income on 1 April 2024 of £27,546, allocated to the same restricted funds as under the old charity. Further income received in the year was £8,139 and expenditure was £24,952. As at 31 March 2025, funds were held of £10,733. These were all held as cash and bank balances and £660 was restricted.

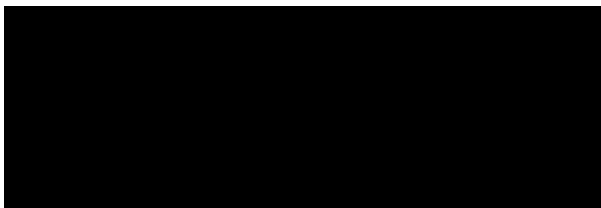
Reserves policy

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 2025 stand at £10,065.

Plans for future year

The objectives of the charity in the coming year are to progress the work of the SCIO.

Approved by the Trustees on 24 December 2025 and signed on their behalf by:

A large black rectangular box redacting 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 Innerwick Parish Welfare Association for the year ended 31 March 2025, which are set out on pages 5 and 6 and the related notes on pages 7 to 9.

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.

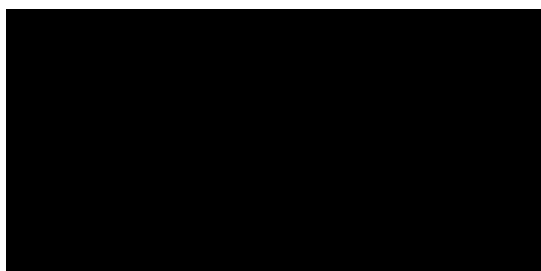
Basis of Independent Examiner's Statement

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:

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.



EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN
27 December 2025

INNERWICK PARISH WELFARE ASSOCIATION SCIO

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Transfer in from IPWA		8,103	19,443	27,546	-
Grants and donations	2	5,980	-	5,980	
Charitable activities		1,944	-	1,944	
Activities for raising funds		215	-	215	-
		<u>16,242</u>	<u>19,443</u>	<u>35,685</u>	<u>-</u>
Payments					
Charitable activities	3	6,177	18,775	24,952	-
Total payments		<u>6,177</u>	<u>18,775</u>	<u>24,952</u>	<u>-</u>
Net receipts before transfers		10,065	668	10,733	-
Transfers		-	-	-	-
Surplus for the year		<u>10,065</u>	<u>688</u>	<u>10,733</u>	<u>-</u>

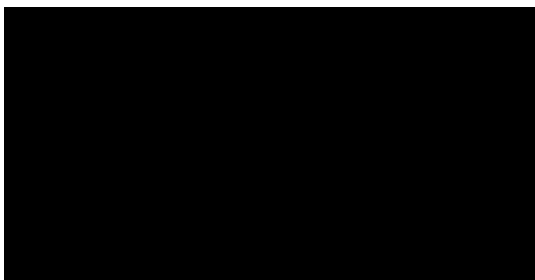
The Notes on pages 7 to 9 form part of these financial statements

INNERWICK PARISH WELFARE ASSOCIATION SCIO

STATEMENT OF BALANCES AS AT 31 MARCH 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Bank & cash balance at 1 April 2024		-	-	-	-
Deficit for the year		10,065	688	10,733	-
		<hr/>	<hr/>	<hr/>	<hr/>
Bank & cash balance at 31 March 2025		10,065	688	10,733	-
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at 1 April 2024		-	-	-	-
Deficit for the year		10,065	688	10,733	-
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at 31 March 2025		10,065	688	10,733	-
		<hr/>	<hr/>	<hr/>	<hr/>
Creditors for information				£	
Independent examination fee				250	
				<hr/>	

The accounts were approved by the Trustees on 24 December 2025 and were signed on its behalf by:



Chair

The Notes on pages 7 to 9 form part of these financial statements

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
East Lammermuir local priorities	525	-	525	-
GRAS	3,995	-	3,995	-
Fred Ouslen renewables	1,460	-	1,460	-
	<hr/>	<hr/>	<hr/>	<hr/>
	5,980	-	5,980	-
	<hr/>	<hr/>	<hr/>	<hr/>

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

3. PAYMENTS FOR CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Building – professional fees	-	18,775	18,775	-
Utilities	2,015	-	2,015	-
Insurance	1,311	-	1,311	-
Repairs, maintenance & cleaning	840	-	840	-
Licences	292	-	292	-
IT & Website	1,373	-	1,373	-
Administration, printing	346	-	346	-
	<u>6,177</u>	<u>18,775</u>	<u>24,952</u>	<u>-</u>

The fee for the 2025 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 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2025 £
Unrestricted Fund	-	16,242	(6,177))	-	10,065
Restricted Funds					
Adapt & Thrive	-	3,063	-	-	3,063
New building phase 1	-	15,762	(18,775)	-	(3,013)
Social Inclusion	-	118	-	-	118
Trees	-	500	-	-	500
Total Restricted Funds	-	19,443	(4,558)	-	668
Total funds	-	35,685	(24,952)	-	10,733

INNERWICK PARISH WELFARE ASSOCIATION SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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.

New Building Phase 1 represents a fund which is ringfenced for building works for the new hall. As at 31 March 2025 this has been overspent and is supported by the general funds until further funds are received.

Social inclusion funding is for community inclusion. This is expected to be spent in the 2025-26 year.

Trees funding is to plant trees. This is expected to be spent in the 2025-26 year.

Transfers between funds

There were no transfers between funds.