

**BLANTYRE LIVINGSTONE MEMORIAL  
PARISH CHURCH OF SCOTLAND**

GLASGOW ROAD, BLANTYRE, G72 9DB

PRESBYTERY OF HAMILTON

CONGREGATIONAL REFERENCE NUMBER : 171080

REGISTERED SCOTTISH CHARITY NUMBER : SC004084

Web Site: [www.livingstonechurch.co.uk](http://www.livingstonechurch.co.uk)

LINKED WITH BLANTYRE ST ANDREWS PARISH CHURCH OF SCOTLAND

GLASGOW ROAD, BLANTYRE G72 0NY



RECEIPT & PAYMENT ACCOUNTS FOR YEAR ENDED 31<sup>st</sup> DECEMBER 2017

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Blantyre Livingstone Memorial Parish Church of Scotland  
Charity Registration No: SC004084  
Congregation Reference No: 171080  
Contact Address: Mr W C Calder  
24 Calderglen Avenue  
Blantyre  
South Lanarkshire  
G72 9UN

TRUSTEES

Kirk Session:

Rev M C Macdonald (From April 2017)      Rev D Wallace (Interim Moderator until april 2017)  
Mrs J Gray      (Session Clerk)  
Mr W Calder      (Treasurer)  
Mrs E Hull      (Assistant Session Clerk)  
Mrs I Brodie  
Mrs M Calder  
Mrs L Campbell  
Mrs M Cormack  
Mrs A Gilmour  
Mrs P Gordon  
Mr S Gow  
Mr W Gray  
Mrs A Hutcheson  
Mrs N Izett  
Mrs A Jackson  
Mrs M Lambie  
Mr S Lambie  
Mrs K MacLeod  
Mr I McMillan  
Mr W Purdom  
Miss M Ritchie  
Mrs I Simpson

INDEPENDENT EXAMINER

Mr M Hull, 9 Old Station Road, Bothwell, South Lanarkshire, G71 8PE

BANKERS

The Royal Bank of Scotland, East Kilbride (A) Branch, 24/25 Princes Square, East Kilbride, G74 1LJ

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

TRUSTEES' ANNUAL REPORT

Structure, Governance and Management

**Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

**Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. Kirk Session members are 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. Note: Hamilton Presbytery appointed the Rev Douglas Wallace as Interim Moderator during our vacancy.

**Organisational Structure**

The Kirk Session is chaired by the Minister/Interim Moderator and normally meets six or seven times a year, and has overall responsibility for all matters within the church, temporal and spiritual.

The work of the Kirk Session is delegated to action groups comprising of elders and members of the congregation. The remits of each action group are agreed by the Kirk Session. The groups are chaired by a convenor and comprise of: Mission, Pastoral, Worship, Property and Finance.

The action groups meet regularly between Kirk Session meetings and report to a co-ordinating group, consisting of the convenors, session clerk, assistant session clerk, and thereafter to the Kirk Session.

**Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

**Activities:**

Services of Worship: Every Sunday at 11.30 am.

**Church Organisations:**

Sunday Schools: As Sunday services from September through to June.  
The Guild: Every Second Tuesday from September through to May.  
Bright Lights Group: Every Sunday, Tuesdays and Thursdays from February to November.

**Social Events:**

Tea/Coffee Mornings: Every Sunday after the Service.  
Brew and Blether: Every Thursday Morning.  
Christmas Festival: Every November or December.

**Community Activities:**

Beavers: Every Monday from September through to June.  
Cubs: Every Tuesday from September through to June.  
Scouts: Every Thursday from September through to June.  
Rainbows: Every Wednesday from September through to June.  
Brownies: Every Thursday from September through to June.  
Guides: Every Wednesday from September through to June.  
Dance Classes: Every Monday, Thursday, Friday and Saturday from September to June.

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

**TRUSTEES' ANNUAL REPORT (Continued)**

**Achievements and Performance**

Over the year our average adult attendance at regular Sunday services has been 78 people. Fund raising events have been well supported within the community, with a large percentage attending who are not members of the church. Our response to the Church of Scotland's 2012 Stewardship campaign was to focus on "Talents" this year, which was carried out in February. As we now have a minister we are preparing to tackle Stewardship in 2018.

**Financial Review**

Our principle source of income is through members offerings, which is up by about 7% from last year. The church pays its Ministry and Mission contribution through ten bank standing order payments and fully met its requested allocation of £28,732. We have 52 members giving by bank standing order an increase of one and 89 Gift Aid Donors an increase of one. This year we had only one fund raising event which raised over £1,000, ie the Christmas Festival. This Christmas event raised £1,757 at the stalls and tea room, with donations of £620 it gave a total of £2,377. In addition £1,947 was collected for donations to other charities of which £384 was paid to St Andrew's Hospice and £700 to the Bright Lights Academy. The remaining £863 has still to be allocated. Last year's allocation of £893 was shared between the South Larnarkshire Youth Carers Forum getting £500 and Alzheimer's Scotland getting £393.

The church holds two restricted funds, one for use only on Livingstone Memorial Church Fabric work and the other for purchase of equipment by the Bright Lights Group.

It should be noted that the Kirk Session are trustees for the church, halls and manse, as the deeds are held locally by the congregation and not the Church of Scotland General Trustees.

**Reserves Policy**

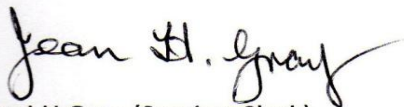
It is the trustees policy to hold a Reserve Fund for emergency purposes and it is invested with the Church of Scotland Investors Trust - Growth Fund. The cost value of this fund is included in the designated funds and the dividend allocated to the General Fund. The restricted fund of £100,000 for fabric use is invested in the Church of Scotland Investor's Trust - Deposit Fund for quick access and the dividend allocated to the Restricted Fund. During the year £30,000 was withdrawn and with interest it leaves a balance of £70,498.

The church has a year end cash fund of £26,309 of which £10,541 has been designated for the Fabric Fund, £1,949 for the Legacy Fund, £1,496 for the Flower Fund, £1,679 for the Explorers, £635 for the Guild, £4,587 for the Bright Lights Group. The remaining balance of £5,421 represents about two months expenditure.

**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 Regulation Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They also are 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.



Mrs J H Gray (Session Clerk)

Date: 05 March 2018

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

REPORT OF THE INDEPENDENT EXAMINER

Independent Examiner's Report to the Trustees of Blantyre Livingstone Memorial Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2017 which are set out on pages 1 to 10.

**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 Trustees 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 Regulation 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 come to my attention.

**Basis of Independent Examiner's Statement**

My 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 comparison of the accounts presented with these 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 Account 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.



Mr M Hull BSc, FCA, MBA  
9 Old Station Road  
BOTHWELL  
South Lanarkshire  
G71 8PE

Date: 08 March 2018

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
<b>Receipts</b>						
Donations - General Fund	3	41,626	-	-	41,626	38,990
" - Other Designated Funds		34,948	-	-	34,948	28,676
Legacies		-	-	-	-	-
Activities for Generating Funds		7,017	-	-	7,017	6,686
Bank & Deposit Interest		3	-	-	3	13
Investment Income		1,131	498	-	1,628	1,814
Sub Total		<u>84,724</u>	<u>498</u>	<u>-</u>	<u>85,222</u>	<u>76,177</u>
Rental of Premises		6,770	-	-	6,770	12,709
Sale of Assets		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>6,770</u>	<u>-</u>	<u>-</u>	<u>6,770</u>	<u>12,709</u>
<b>Total Receipts</b>		<u><b>91,495</b></u>	<u><b>498</b></u>	<u><b>-</b></u>	<u><b>91,992</b></u>	<u><b>88,886</b></u>
<b>Payments</b>						
Cost of Generating Funds	4	111	-	-	111	129
Charitable Activities		67,527	-	-	67,527	53,535
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		24,719	-	-	24,719	17,234
Flowers & Gifts		609	-	-	609	956
Church Organisations		30,149	-	-	30,149	31,487
<b>Total Payments</b>		<u><b>123,114</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>123,114</b></u>	<u><b>103,341</b></u>
<b>Excess of Receipts Over Payments for the year Before Transfers</b>		(31,620)	498	-	(31,122)	(14,455)
<b>Transfers</b>		30,000	(30,000)	-	-	-
<b>Excess of Receipts Over Payments for the Year</b>		<u>(1,620)</u>	<u>(29,502)</u>	<u>-</u>	<u>(31,122)</u>	<u>(14,455)</u>

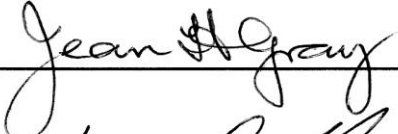
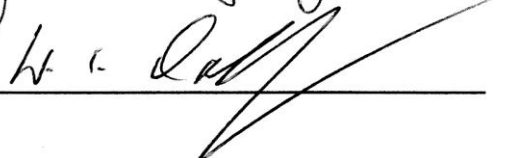
RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

Statement of Balances

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
<b>Bank &amp; Deposit Balances</b>	2					
Balances Brought Forward		27,929	100,000	-	127,929	142,384
<b>Movement In Year</b>	2					
Excess of Receipts Over Payments for the Year		(1,620)	(29,502)	-	(31,122)	(14,456)
Balances Carried Forward		<u>26,309</u>	<u>70,498</u>	<u>-</u>	<u>96,806</u>	<u>127,928</u>
<b>Investments at Market Value</b> (Cost £17,140)		<u>34,425</u>	<u>-</u>	<u>-</u>	<u>34,425</u>	<u>32,062</u>
<b>Assets</b>						
Gift Aid Tax Refund Claim to 31 Dec		1,428	-	-	1,428	1,643
Gift Aid SD Refund Claim to 31 Dec		599	-	-	599	606
Total Gift Aid Refund		<u>2,027</u>	<u>-</u>	<u>-</u>	<u>2,027</u>	<u>2,249</u>
<b>Liabilities</b>						
Outstanding Cheques		505	-	-	505	18
Donations to Third Parties	6	<u>863</u>	<u>-</u>	<u>-</u>	<u>863</u>	<u>893</u>

The accounts were approved by the Kirk Session on 05 March 2018

For and on behalf of the Kirk Session.

  
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Mrs J H Gray (Session Clerk)

Mr W C Calder (Treasurer)

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2017 two trustees received reimbursement expenses incurred totaling £2,286. In addition Mr A Henderson received £2,650 for providing his services as organist during the year.

2 Movement in Funds

	At 1st Jan 2017 £	Receipts £	Payments £	Transfers £	At 31st Dec 2017 £
<b>Unrestricted Funds</b>					
Designated Fabric Fund	16,260	-	24,719	19,000	10,541
Designated Legacy Fund	1,439	590	80	-	1,949
Designated Flower Fund	1,618	408	529	-	1,496
Designated Livingstone Explorers	1,734	1,291	1,346	-	1,679
Designated Guild	533	1,840	1,738	-	635
Designated Bright Lights Group	833	30,820	27,065	-	4,587
General Fund	5,512	56,546	67,638	11,000	5,421
Sub Total	<u>27,929</u>	<u>91,495</u>	<u>123,114</u>	<u>30,000</u>	<u>26,309</u>
<b>Restricted Funds</b>					
For LMC Fabric Only	100,000	498	-	(30,000)	70,498
For Bright Lights Only	-	-	-	-	-
Sub Total	<u>100,000</u>	<u>498</u>	<u>-</u>	<u>(30,000)</u>	<u>70,498</u>
<b>Endowment Funds</b>					
None	-	-	-	-	-
Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u><b>127,929</b></u>	<u><b>91,992</b></u>	<u><b>123,114</b></u>	<u><b>-</b></u>	<u><b>96,806</b></u>

Purposes of Designated Funds

- Fabric Fund: The trustees have set aside funds for the maintenance of the Church property.  
 Legacy Fund: The trustees have set aside funds to provide gifts to members and organisations.  
 Flower Fund: The trustees have set aside funds to provide flowers for display during services of worship.  
 Explorers: The trustees have set aside funds to provide religious education to the youth of the church.  
 Guild: The trustees have set aside funds to provide for the organisation and running of the Guild.  
 Bright Lights: The trustees have set aside funds to provide for the organisation and running of the Theatre Group.  
 Reserve Fund: The trustees have set aside funds invested in the Church of Scotland Growth Fund. The interest is used within the General Fund and the capital held for emergency use.

Purposes of Restricted Funds

- This fund is restricted for use in carrying out repairs / alterations to Livingstone Memorial Church Fabric.  
 This fund is restricted for purchase of equipment by the Bright Lights Group.

3 Analysis of Donations

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
Non Gift Aid FWO & SO Schemes	7,073	-	-	7,073	5,598
Gift Aid Donations	21,182	-	-	21,182	21,993
Tax Recovered on GA Donations	5,611	-	-	5,611	6,119
Tax Recovered on GASD Scheme	2,579	-	-	2,579	1,083
Ordinary Offerings (Open Plate)	4,160	-	-	4,160	2,559
Other Offerings, Donations, etc.	720	-	-	720	439
Church Organisations	300	-	-	300	1,200
<b>Totals</b>	<u><b>41,626</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>41,626</b></u>	<u><b>38,991</b></u>



RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

NOTES TO THE ACCOUNTS (Continued)

	Total 2017 £	Total 2016 £
<b>4 Analysis of Payments</b>		
<b>Costs of Generating Funds</b>	111	129
Offering Envelopes	<u>111</u>	<u>129</u>
<b>Charitable Activities</b>		
Ministry and Mission Allocation	28,732	25,109
Locum Fees	2,421	5,811
Presbytery Dues	731	742
New Minister's Installation Costs	7,904	-
Minister's Travel & Telephone Expenses	1,463	1,072
Pulpit Supply	195	165
Other Staffing Costs	3,664	5,088
Fabric Repairs and Maintenance	2,497	454
Council Tax	823	-
Heat and Light	5,400	5,379
Insurance	3,366	3,402
Church Office Expenses	390	-
Organ and Music	458	579
Printing, Stationery, Postage and Advertising	929	980
Other Expenses	6,575	2,728
Donations to Other Charities	1,977	2,026
	<u>67,527</u>	<u>53,535</u>
<b>Governance Costs</b>		
Independent Examiners' Fees	-	-
	<u>-</u>	<u>-</u>
<b>Other Payments</b>		
Purchase of Assets	-	-
Purchase of Investments	-	-
	<u>-</u>	<u>-</u>
<b>Major Fabric Expenses</b>	<u>24,719</u>	<u>16,551</u>
<b>Flowers and Gifts</b>	<u>609</u>	<u>956</u>
<b>Church Organisations Expenses</b>	<u>30,149</u>	<u>31,487</u>
<b>5 Minister's Stipend</b>		
<p>All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £26,644 and the maximum stipend in the fifth and subsequent years is £32,743.</p>		
<b>6 Collections for Third Parties</b>	<b>2017</b>	<b>2016</b>
	£	£
The Haven		472
Bethany Trust		472
Pershall Trust		472
Syrian Refugee Appeal		270
STV Appeal		341
South Lanarkshire Young Carers Service	500	
Alzheimer's Scotland	393	
Bright Lights Academy	700	
St Andrew's Hospice	384	
	<u>1,977</u>	<u>2,027</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2017

APPENDIX

2018 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2018 Total £	2017 Total Actuals £
<b>Receipts</b>					
Donations - General Fund	42,000	-	-	42,000	41,626
Donations - Other Designated Funds	33,000	-	-	33,000	34,948
Legacies	-	-	-	-	-
Activities for Generating Funds	6,000	-	-	6,000	7,017
Bank & Deposit Interest	5	-	-	5	3
Investment Income	1,200	200	-	1,400	1,628
Sub Total	<u>82,205</u>	<u>200</u>	<u>-</u>	<u>82,405</u>	<u>85,222</u>
Rental of Premises	7,000	-	-	7,000	6,770
Sale of Assets	-	-	-	-	-
Sale of Investments	15,000	-	-	15,000	#REF!
Grants	-	-	-	-	-
Receipts from General Trustees	-	-	-	-	-
Other Receipts	-	-	-	-	-
Sub Total	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>#REF!</u>
<b>Total Receipts</b>	<u><b>104,205</b></u>	<u><b>200</b></u>	<u><b>-</b></u>	<u><b>104,405</b></u>	<u><b>#REF!</b></u>
<b>Payments</b>					
Cost of Generating Funds	110	-	-	110	111
Charitable Activities	55,000	-	-	55,000	67,527
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	20,000	-	-	20,000	24,719
Flowers & Gifts	200	-	-	200	609
Church Organisations	30,000	-	-	30,000	30,149
<b>Total Payments</b>	<u><b>105,310</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>105,310</b></u>	<u><b>123,114</b></u>
<b>Excess of Receipts Over Payments for the year Before Transfers</b>	<b>(1,105)</b>	<b>200</b>	<b>-</b>	<b>(905)</b>	<b>#REF!</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts Over Payments for the Year</b>	<u><b>(1,105)</b></u>	<u><b>200</b></u>	<u><b>-</b></u>	<u><b>(905)</b></u>	<u><b>#REF!</b></u>