



The Church of Scotland  
Presbytery of Hamilton

Presbytery of Hamilton

The 2019 accounts for:

Blantyre Livingstone Memorial Parish Church of Scotland

Have been examined and attested by a committee

*Alan Nicolson*, Convener

Date: 16 April 2020

**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 2019

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

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  
Mrs J Gray (Session Clerk)  
Mr W Calder (Treasurer)  
Mrs E Hull (Assistant Session Clerk)  
Miss J Bell  
Mrs I Brodie  
Mrs M Calder  
Mrs L Campbell  
Mrs A Cochrane  
Mrs M Cormack  
Mrs A Gilmour  
Mr B Gordon  
Mrs P Gordon  
Mr S Gow  
Mrs G Gray  
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 2019

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.

**Organisational Structure**

The Kirk Session is chaired by the Minister 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. Except when holding a joint service at Blantyre: St Andrew's Church when it is 10.00 am.

**Church Organisations:**

Sunday Schools: As Sunday services from September through to June.  
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 Friday from September to June.

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

TRUSTEES' ANNUAL REPORT (Continued)

**Achievements and Performance**

Over the year our average adult attendance at regular Sunday services has been 77 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 "Stewardship" this year and have contacted the Stewardship department for guidance. However, time is against us and we have reprogrammed it for 2020.

**Financial Review**

Our principle source of income is through members offerings, which is about 6% down from last year. The church pays its Ministry and Mission contribution through ten bank standing order payments and fully met its requested allocation of £29,803. In fact a banking error caused an overpayment of £2,980.30 and this has been credited to next year's allocation. We have 52 members giving by bank standing order an increase of one and 85 Gift Aid Donors the same as last year. This year we had two fund raising events which raised over £1,000, ie a special concert and the Christmas Festival. The Christmas event raised £1,750 at the stalls and entry tickets and with donations of £931 it gave a total of £2,686.1. In addition £1,513 was collected for donations to other charities to be allocated equally to Covey Befriending and Tartan Army Children's Charity. Last year's allocation of £1,478 was shared equally with St Andrew's Hospice and The Bethany Trust each getting £739.

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**

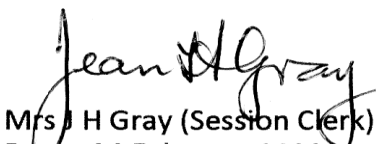
It is the trustees policy to hold a Reserve Fund for emergency purposes and it is invested with the Church of Scotland Investors Trust - Growth Fund. The cost value of this fund is included in the designated funds and the dividend allocated to the General Fund. The restricted fund of £40,000 for fabric use was 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 the £40,000 was withdrawn and with interest it leaves a balance of £3,280.

The church has a year end cash fund of £40,536 of which £10,071 has been designated for the Fabric Fund, £1,934 for the Legacy Fund, £1,377 for the Flower Fund, £726 for the Explorers, £14,007 for the Bright Lights Group, £3,280 in the Restricted Fabric Fund. The remaining balance of £9,141 represents about two to three 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: 24 February 2020

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

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 2019 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: 27 February 2020

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
<b>Receipts</b>						
Donations - General Fund	3	40,769	-	-	40,769	44,126
" - Other Designated Funds		68,666	-	-	68,666	59,768
Legacies		-	-	-	-	-
Activities for Generating Funds		6,178	-	-	6,178	6,512
Bank & Deposit Interest		27	-	-	27	10
Investment Income		1,148	322	-	1,470	1,442
Sub Total		<u>116,788</u>	<u>322</u>	<u>-</u>	<u>117,110</u>	<u>111,858</u>
Rental of Premises		13,217	-	-	13,217	2,875
Sale of Assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>13,217</u>	<u>-</u>	<u>-</u>	<u>13,217</u>	<u>2,875</u>
<b>Total Receipts</b>		<u><b>130,005</b></u>	<u><b>322</b></u>	<u><b>-</b></u>	<u><b>130,327</b></u>	<u><b>114,733</b></u>
<b>Payments</b>						
Cost of Generating Funds	4	116	-	-	116	118
Charitable Activities		54,088	-	-	54,088	50,967
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		1,680	37,480	-	39,160	37,245
Flowers & Gifts		569	-	-	569	287
Church Organisations		57,340	-	-	57,340	61,440
<b>Total Payments</b>		<u><b>113,794</b></u>	<u><b>37,480</b></u>	<u><b>-</b></u>	<u><b>151,274</b></u>	<u><b>150,056</b></u>
<b>Excess of Receipts Over Payments for the year Before Transfers</b>		16,211	(37,158)	-	(20,947)	(35,323)
<b>Transfers</b>		-	-	-	-	-
<b>Excess of Receipts Over Payments for the Year</b>		<u><b>16,211</b></u>	<u><b>(37,158)</b></u>	<u><b>-</b></u>	<u><b>(20,947)</b></u>	<u><b>(35,323)</b></u>

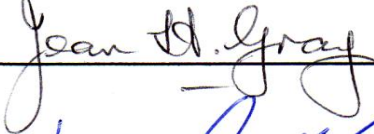

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

Statement of Balances

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
<b>Bank &amp; Deposit Balances</b>	2					
Balances Brought Forward		21,045	40,438	-	61,483	96,807
<b>Movement In Year</b>	2					
Excess of Receipts Over Payments for the Year		16,211	(37,158)	-	(20,947)	(35,323)
Balances Carried Forward		<u>37,256</u>	<u>3,280</u>	<u>-</u>	<u>40,536</u>	<u>61,483</u>
<b>Investments at Market Value</b> (Cost £17,140)		<u>37,665</u>	<u>-</u>	<u>-</u>	<u>37,665</u>	<u>33,210</u>
<b>Assets</b>						
Gift Aid Tax Refund Claim to 31 Dec		1,493	-	-	1,493	1,529
Gift Aid SD Refund Claim to 31 Dec		735	-	-	735	151
Total Gift Aid Refund		<u>2,228</u>	<u>-</u>	<u>-</u>	<u>2,228</u>	<u>1,680</u>
<b>Liabilities</b>						
Outstanding Cheques		1,593	-	-	1,593	885
Donations to Third Parties	6	<u>1,513</u>	<u>-</u>	<u>-</u>	<u>1,513</u>	<u>1,478</u>

The accounts were approved by the Kirk Session on 24 February 2020

For and on behalf of the Kirk Session.

  
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Mrs JH Gray (Session Clerk)

Mr W C Calder (Treasurer)



RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2019 one trustee received reimbursement expenses incurred totaling £2,795. In addition Mr A Henderson received £2,670 for providing his services as organist during the year.

2 Movement in Funds

	At 1st Jan 2019 £	Receipts £	Payments £	Transfers £	At 31st Dec 2019 £
<b>Unrestricted Funds</b>					
Designated Fabric Fund	3,649	8,102	1,680	-	10,071
Designated Legacy Fund	1,934	-	-	-	1,934
Designated Flower Fund	1,458	488	569	-	1,377
Designated Livingstone Explorers	1,034	836	1,144	-	726
Designated Bright Lights Group	3,963	66,240	56,196	-	14,007
General Fund	9,007	61,339	61,205	-	9,141
Sub Total	<u>21,045</u>	<u>137,005</u>	<u>120,794</u>	<u>-</u>	<u>37,256</u>
<b>Restricted Funds</b>					
For LMC Fabric Only	40,438	322	37,480	-	3,280
For Bright Lights Only	-	-	-	-	-
Sub Total	<u>40,438</u>	<u>322</u>	<u>37,480</u>	<u>-</u>	<u>3,280</u>
<b>Endowment Funds</b>					
None	-	-	-	-	-
Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u><b>61,483</b></u>	<u><b>137,327</b></u>	<u><b>158,274</b></u>	<u><b>-</b></u>	<u><b>40,536</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 2019 £	Total 2018 £
Non Gift Aid FWO & SO Schemes	5,907	-	-	5,907	6,419
Gift Aid Donations	22,395	-	-	22,395	22,094
Tax Recovered on GA Donations	5,928	-	-	5,928	5,690
Tax Recovered on GASD Scheme	1,303	-	-	1,303	1,755
Ordinary Offerings (Open Plate)	4,327	-	-	4,327	4,781
Other Offerings, Donations, etc.	410	-	-	410	2,074
Church Organisations	500	-	-	500	1,313
<b>Totals</b>	<u><b>40,769</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>40,769</b></u>	<u><b>44,126</b></u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

NOTES TO THE ACCOUNTS (Continued)

	Total 2019 £	Total 2018 £
<b>4 Analysis of Payments</b>		
<b>Costs of Generating Funds</b>	116	118
Offering Envelopes	<u>116</u>	<u>118</u>
<b>Charitable Activities</b>		
Ministry and Mission Allocation	29,803	28,678
Presbytery Dues	825	730
Minister's Travel & Telephone Expenses	1,759	1,140
Church Wi-Fi	388	505
Pulpit Supply	219	196
Other Staffing Costs	4,418	3,593
Fabric Repairs and Maintenance	1,335	2,684
Council Tax	1,036	1,018
Heat and Light	5,698	5,204
Insurance	3,323	3,345
Church Office Expenses	493	794
Organ and Music	1,012	611
Printing, Stationery, Postage and Advertising	823	330
Other Expenses	1,478	915
Donations to Other Charities	1,478	1,223
	<u>54,088</u>	<u>50,966</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>39,160</u>	<u>37,245</u>
<b>Flowers and Gifts</b>	<u>569</u>	<u>287</u>
<b>Church Organisations Expenses</b>	<u>57,340</u>	<u>61,440</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 £27,585 and the maximum stipend in the fifth and subsequent years is £33,899.</p>		
<b>6 Collections for Third Parties</b>	<b>2019</b>	<b>2018</b>
	£	£
Sense		432
Cancer Trust		432
Cosy Café		200
Tearfund-Indonesia Tsunami		160
St Andrew's Hospice	739	
The Bethany Trust	739	
	<u>1,478</u>	<u>1,224</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2019

APPENDIX

2020 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 Total £	2019 Total Actuals £
<b>Receipts</b>					
Donations - General Fund	46,000	-	-	46,000	40,769
Donations - Other Designated Funds	40,000	8,654	-	48,654	68,666
Legacies	-	-	-	-	-
Activities for Generating Funds	7,000	-	-	7,000	6,178
Bank & Deposit Interest	20	-	-	20	27
Investment Income	1,500	-	-	1,500	1,470
Sub Total	<u>94,520</u>	<u>8,654</u>	<u>-</u>	<u>103,174</u>	<u>117,110</u>
Rental of Premises	15,000	-	-	15,000	13,217
Sale of Assets	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Grants	-	-	-	-	-
Receipts from General Trustees	-	-	-	-	-
Other Receipts	-	-	-	-	-
Sub Total	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>13,217</u>
<b>Total Receipts</b>	<u><b>109,520</b></u>	<u><b>8,654</b></u>	<u><b>-</b></u>	<u><b>118,174</b></u>	<u><b>130,327</b></u>
<b>Payments</b>					
Cost of Generating Funds	120	-	-	120	116
Charitable Activities	53,000	-	-	53,000	54,088
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	14,990	-	-	14,990	39,160
Flowers & Gifts	100	-	-	100	569
Church Organisations	50,000	-	-	50,000	57,340
<b>Total Payments</b>	<u><b>118,210</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>118,210</b></u>	<u><b>151,274</b></u>
<b>Excess of Receipts Over Payments for the year Before Transfers</b>	<b>(8,690)</b>	<b>8,654</b>	<b>-</b>	<b>(36)</b>	<b>(20,947)</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>(8,690)</b></u>	<u><b>8,654</b></u>	<u><b>-</b></u>	<u><b>(36)</b></u>	<u><b>(20,947)</b></u>