



The Church of Scotland

Presbytery of Hamilton

Presbytery of Hamilton

The 2020 accounts for:

Blantyre Livingstone Memorial Parish Church of Scotland

Have been examined and attested by a committee

Alan Nicolson, Convener

Date: 23 April 2021

**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

LINKED WITH BLANTYRE ST ANDREWS PARISH CHURCH OF SCOTLAND

GLASGOW ROAD, BLANTYRE G72 0NY



RECEIPT & PAYMENT ACCOUNTS FOR YEAR ENDED 31st DECEMBER 2020

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

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 Died 26 August 2020
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 Died 5 February 2020
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 2020

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 Monday, Thursday, Friday and Saturday from September to June.

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

TRUSTEES' ANNUAL REPORT (Continued)

Achievements and Performance

Our average adult attendance at regular Sunday services upto the Covid-19 Lockdown was 75 people. Again due to the Lockdown there have been no fund raising events held this year. We had contacted the Stewardship department for guidance as it was our intention to conduct a campaign on "Stewardship" in response to the Church of Scotland 2012 edict. However, again the lockdown has caused this action to be put on hold until we return to normal services.

Financial Review

Our principle source of income is through members offerings, which is about 6% down from last year. This is primarily due to the COVID lockdown closing the church and reduced attendances when reopened. The church pays its Ministry and Mission contribution through ten bank standing order payments and fully met its requested allocation of £30,230. We have 60 members giving by bank transfer, an increase of eight and 82 Gift Aid Donors, a drop of three from last year. This year we had only one fund raising event which raised over £1,000 and it was a Christmas Donation Envelope. In addition £300 was collected for a donation to The Haven. Last year's allocation of £1,513 was shared equally between Covey Befriending and Tartan Army Children's Charity each getting £756.50. It should be noted that the Bright Lights Group had to cancel planned shows and a trip to Paris due to the COVID-19 lockdown situation. This led to the large variations in the Donations - Other Designated Funds from last year's figures.

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 for fabric use is currently at £2,247.

The church has a year end cash fund of £31,633 of which £9,014 has been designated as unrestricted use for the Fabric Fund £1,794, for the Legacy Fund, £1,354 for the Flower Fund, £512 for the Explorers, £9,984 for The Bright Lights Group. The remaining balance of £8,976 represents two or 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: 01 March 2021

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

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 2020 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: 24 March 2021

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Receipts						
Donations - General Fund	3	38,832	-	-	38,832	40,769
" - Other Designated Funds		21,007	5,505	-	26,513	68,666
Legacies		-	-	-	-	-
Activities for Generating Funds		2,753	-	-	2,753	6,178
Bank & Deposit Interest		28	-	-	28	27
Investment Income		894	-	-	894	1,470
Sub Total		<u>63,515</u>	<u>5,505</u>	<u>-</u>	<u>69,020</u>	<u>117,110</u>
Rental of Premises		11,611	-	-	11,611	13,217
Sale of Assets		200	-	-	200	-
Sale of Investments		-	-	-	-	-
Grants		2,003	-	-	2,003	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>13,814</u>	<u>-</u>	<u>-</u>	<u>13,814</u>	<u>13,217</u>
Total Receipts		<u>77,329</u>	<u>5,505</u>	<u>-</u>	<u>82,834</u>	<u>130,327</u>
Payments						
Cost of Generating Funds	4	101	-	-	101	116
Charitable Activities		53,386	-	-	53,386	54,088
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		4,087	6,539	-	10,626	39,160
Flowers & Gifts		271	-	-	271	569
Church Organisations		25,107	-	-	25,107	57,340
Total Payments		<u>82,951</u>	<u>6,539</u>	<u>-</u>	<u>89,490</u>	<u>151,274</u>
Excess of Receipts Over Payments for the year Before Transfers		(5,623)	(1,034)	-	(6,656)	(20,947)
Transfers		-	-	-	-	-
Excess of Receipts Over Payments for the Year		<u>(5,623)</u>	<u>(1,034)</u>	<u>-</u>	<u>(6,656)</u>	<u>(20,947)</u>

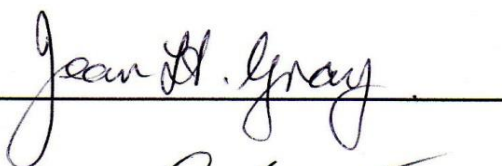
RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

Statement of Balances

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Bank & Deposit Balances	2					
Balances Brought Forward		37,256	3,280	-	40,536	61,483
Movement In Year	2					
Excess of Receipts Over Payments for the Year		(5,623)	(1,034)	-	(6,656)	(20,947)
Balances Carried Forward		<u>31,633</u>	<u>2,247</u>	<u>-</u>	<u>33,880</u>	<u>40,536</u>
Investments at Market Value (Cost £17,140)		<u>36,247</u>	<u>-</u>	<u>-</u>	<u>36,247</u>	<u>37,665</u>
Assets						
Gift Aid Tax Refund Claim to 31 Dec		1,381	-	-	1,381	1,493
Gift Aid SD Refund Claim to 31 Dec		537	-	-	537	735
Total Gift Aid Refund		<u>1,918</u>	<u>-</u>	<u>-</u>	<u>1,918</u>	<u>2,228</u>
Liabilities						
Outstanding Cheques		236	-	-	236	1,593
Donations to Third Parties	6	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>1,513</u>

The accounts were approved by the Kirk Session on 01 March 2021

For and on behalf of the Kirk Session.



Mrs JH Gray (Session Clerk)



Mr W C Calder (Treasurer)

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2020 one trustee received reimbursement expenses incurred totalling £2,486. In addition Mr A Henderson received £2,286 for providing his services as organist during the year.

2 Movement in Funds

	At 1st Jan 2020 £	Receipts £	Payments £	Transfers £	At 31st Dec 2020 £
Unrestricted Funds					
Designated Fabric Fund	10,071	3,030	4,087	-	9,014
Designated Legacy Fund	1,934	-	140	-	1,794
Designated Flower Fund	1,377	108	131	-	1,354
Designated Livingstone Explorers	726	219	432	-	512
Designated Bright Lights Group	14,007	20,651	24,674	-	9,984
General Fund	9,141	56,321	56,487	-	8,976
Sub Total	<u>37,256</u>	<u>80,329</u>	<u>85,951</u>	<u>-</u>	<u>31,633</u>
Restricted Funds					
For LMC Fabric Only	3,280	5,505	6,539	-	2,247
For Bright Lights Only	-	-	-	-	-
Sub Total	<u>3,280</u>	<u>5,505</u>	<u>6,539</u>	<u>-</u>	<u>2,247</u>
Endowment Funds					
None	-	-	-	-	-
Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	<u>40,536</u>	<u>85,834</u>	<u>92,490</u>	<u>-</u>	<u>33,880</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 2020 £	Total 2019 £
Non Gift Aid FWO & SO Schemes	6,499	-	-	6,499	5,907
Gift Aid Donations	21,475	-	-	21,475	22,395
Tax Recovered on GA Donations	5,623	-	-	5,623	5,928
Tax Recovered on GASD Scheme	1,742	-	-	1,742	1,303
Ordinary Offerings (Open Plate)	1,567	-	-	1,567	4,327
Other Offerings, Donations, etc.	926	-	-	926	410
Church Organisations	1,000	-	-	1,000	500
Totals	<u>38,832</u>	<u>-</u>	<u>-</u>	<u>38,832</u>	<u>40,769</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

NOTES TO THE ACCOUNTS (Continued)

	Total 2020 £	Total 2019 £
4 Analysis of Payments		
Costs of Generating Funds	101	116
Offering Envelopes	<u>101</u>	<u>116</u>
Charitable Activities		
Ministry and Mission Allocation	30,230	29,803
Presbytery Dues	842	825
Minister's Travel & Telephone Expenses	1,424	1,759
Church Wi-Fi	903	388
Pulpit Supply	-	219
Other Staffing Costs	4,186	4,418
Fabric Repairs and Maintenance	1,845	1,335
Council Tax	1,062	1,036
Heat and Light	4,546	5,698
Insurance	3,198	3,323
Church Office Expenses	1,703	493
Organ and Music	601	1,012
Printing, Stationery, Postage and Advertising	500	823
Other Expenses	434	1,478
Donations to Other Charities	1,913	1,478
	<u>53,386</u>	<u>54,088</u>
Governance Costs		
Independent Examiners' Fees	-	-
	<u>-</u>	<u>-</u>
Other Payments		
Purchase of Assets	-	-
Purchase of Investments	-	-
	<u>-</u>	<u>-</u>
Major Fabric Expenses	<u>10,626</u>	<u>39,160</u>
Flowers and Gifts	<u>271</u>	<u>569</u>
Church Organisations Expenses	<u>25,107</u>	<u>57,340</u>
5 Minister's Stipend		
<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 £28,137 and the maximum stipend in the fifth and subsequent years is £34,577.</p>		
6 Collections for Third Parties	2020	2019
	£	£
St Andrew's Hospice		739
The Bethany Trust		739
Covey Befriending	757	
Tartan Army Children's Charity	757	
Haven	300	
Explorer's Cup Cakes	100	
	<u>1,913</u>	<u>1,478</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2020

APPENDIX

2021 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 Total £	2020 Total Actuals £
Receipts					
Donations - General Fund	40,000	-	-	40,000	38,832
Donations - Other Designated Funds	25,000	2,247	-	27,247	26,513
Legacies	-	-	-	-	-
Activities for Generating Funds	3,000	-	-	3,000	2,753
Bank & Deposit Interest	25	-	-	25	28
Investment Income	1,000	-	-	1,000	894
Sub Total	<u>69,025</u>	<u>2,247</u>	<u>-</u>	<u>71,272</u>	<u>69,020</u>
Rental of Premises	15,000	-	-	15,000	11,611
Sale of Assets	-	-	-	-	200
Sale of Investments	-	-	-	-	-
Grants	700	-	-	700	2,003
Receipts from General Trustees	-	-	-	-	-
Other Receipts	-	-	-	-	-
Sub Total	<u>15,700</u>	<u>-</u>	<u>-</u>	<u>15,700</u>	<u>13,814</u>
Total Receipts	<u>84,725</u>	<u>2,247</u>	<u>-</u>	<u>86,972</u>	<u>82,834</u>
Payments					
Cost of Generating Funds	100	-	-	100	101
Charitable Activities	53,000	-	-	53,000	53,386
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	10,000	-	-	10,000	10,626
Flowers & Gifts	100	-	-	100	271
Church Organisations	30,000	-	-	30,000	25,107
Total Payments	<u>93,200</u>	<u>-</u>	<u>-</u>	<u>93,200</u>	<u>89,490</u>
Excess of Receipts Over Payments for the year Before Transfers	(8,475)	2,247	-	(6,228)	(6,656)
Transfers	-	-	-	-	-
Excess of Receipts Over Payments for the Year	<u>(8,475)</u>	<u>2,247</u>	<u>-</u>	<u>(6,228)</u>	<u>(6,656)</u>