

BLANTYRE LIVINGSTONE MEMORIAL PARISH CHURCH OF SCOTLAND

GLASGOW ROAD, BLANTYRE, G72 9DB

PRESBYTERY OF FORTH VALLEY AND CLYDESDALE

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 2025

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

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)
Mrs M Calder	
Mrs L Campbell	
Mrs A Cochrane	
Mrs A Gilmour	
Mr B Gordon	
Mrs P Gordon	
Mr S Gow	
Mrs G Gray	
Mrs A Hutcheson	
Mrs N Izett	
Mr S Lambie	
Mrs K MacLeod	
Mr I McMillan	
Mr W Purdom	
Mrs I Simpson	

INDEPENDENT EXAMINER

Mrs V E Stewart, 22 Machan Road, Larkhall, South Lanarkshire, ML9 1HG

BANKERS

The Royal Bank of Scotland, Giffnock Branch, 158a Fenwick Road, Giffnock, Glasgow G46 6XB

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

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 10.30 am.
Alternate Wednesdays at 10:00 am. Except on Public Holidays.

Church Organisations:

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

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.
Sporting Memories: Every Wednesday per month from August through to June.
Dance & Adult Keep Fit: Every Tuesday, Thursday and Saturday from August through to June.
Triathlon Group: Every Thursday from October through to April
Slimming Club: Every Friday and Saturday.
Order of Eastern Star: Every third Friday in the month from September through to June.

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

TRUSTEES' ANNUAL REPORT (Continued)

Achievements and Performance

Our average adult attendance at regular Sunday services was 61 people. This is lower than we would like, however, it is mainly due to the uncertain future of the church as we continue to seek clarification on the buildings assessment process used in resulting the recommended closure and union of all three Church of Scotland sites in Blantyre.

Financial Review

Our principle source of income is through members offerings, which is about 8% down from last year. This downward trend is undoubtedly due to the members being disheartened at the probable closure of their church in the coming year. In fact I know that many members have stated that they will be cancelling their Bank Standing Orders probably about late June or early July next year. This anticipated action is reflected in the Budget shown on page 10 of this report. We have 48 members who use the Bank Transfer method of paying their offerings. This action will also have severe repercussions on our Gift Aid Claims as the majority have signed up for Gift Aid and that total is 57 persons.

The church pays its Giving to Grow contribution through ten bank standing order payments and fully met its requested allocation of £33,357.

This year there were two events which raised over £1,500 each. The first was a donation from "The Stonefield Tavern" of £1,635 and the second was from our Christmas Coffee Morning, which raised £1,552 and it was agreed that this money should be donated to the St Andrew's Hospice Charity in January next year.

The church holds one restricted fund for use on Livingstone Memorial Church Fabric work. This is currently at £4,456.

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

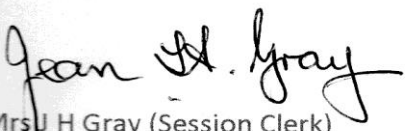
It is the trustees policy to hold a Reserve Fund for emergency purposes and it is invested with the Church of Scotland Investors Trust - Growth Fund. The cost value of this fund is included in the designated funds and the dividend allocated to the General Fund.

The church has a year end cash fund of £30,163 of which £17,662 has been designated as unrestricted use for the Fabric Fund; £1,642 for the Legacy Fund; £2,594 for the Flower Fund; £244 for the Explorers and the remaining balance of £8,021 represents two or three months General Fund 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: 22 January 2026

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

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 2025 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.



Mrs V Stewart,
22 Machan Road,
Larkhall,
South Lanarkshire,
ML9 1HG

Date: 03 February 2026

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>						
Donations - General Fund	3	32,399	-	-	32,399	36,357
" - Other Designated Funds		630	-	-	630	751
Legacies		-	-	-	-	-
Activities for Generating Funds		4,489	-	-	4,489	5,688
Bank & Deposit Interest		432	-	-	432	690
Investment Income		911	-	-	911	911
Sub Total		<u>38,860</u>	<u>-</u>	<u>-</u>	<u>38,860</u>	<u>44,397</u>
Rental of Premises						
Hall Lets		10,490	-	-	10,490	10,055
Weddings/Funerals		260	-	-	260	-
Manse Let		10,325	-	-	10,325	10,512
Sale of Assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>21,075</u>	<u>-</u>	<u>-</u>	<u>21,075</u>	<u>20,567</u>
Total Receipts		<u>59,935</u>	<u>-</u>	<u>-</u>	<u>59,935</u>	<u>64,964</u>
<u>Payments</u>						
Cost of Generating Funds	4	104	-	-	104	104
Charitable Activities		60,906	-	-	60,906	60,765
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		10,092	-	-	10,092	1,302
Flowers & Gifts		773	-	-	773	560
Church Organisations		307	-	-	307	80
Total Payments		<u>72,181</u>	<u>-</u>	<u>-</u>	<u>72,181</u>	<u>62,812</u>
Excess of Receipts Over Payments for the year Before Transfers		(12,247)	-	-	(12,247)	2,152
Transfers		-	-	-	-	-
Excess of Receipts Over Payments for the Year		<u>(12,247)</u>	<u>-</u>	<u>-</u>	<u>(12,247)</u>	<u>2,152</u>

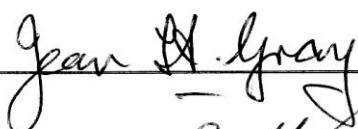
RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

Statement of Balances

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances	2					
Balances Brought Forward		42,410	4,456	-	46,866	44,714
Movement In Year	2					
Excess of Receipts Over Payments for the Year		(12,247)	-	-	(12,247)	2,152
Balances Carried Forward		<u>30,163</u>	<u>4,456</u>	<u>-</u>	<u>34,619</u>	<u>46,866</u>
Investments at Market Value (Cost £17,140)		<u>46,440</u>	<u>-</u>	<u>-</u>	<u>46,440</u>	<u>43,065</u>
Assets						
Gift Aid Tax Refund Claim to 31 Dec		2,405	-	-	2,405	1,131
Gift Aid SD Refund Claim to 31 Dec		969	-	-	969	566
Total Gift Aid Refund		<u>3,374</u>	<u>-</u>	<u>-</u>	<u>3,374</u>	<u>1,697</u>
Liabilities						
Outstanding Cheques		138	-	-	138	306
Donations to Third Parties	6	<u>1,027</u>	<u>-</u>	<u>-</u>	<u>1,027</u>	<u>3,000</u>

The accounts were approved by the Kirk Session on 22 January 2026

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 2025

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2025 one trustee received reimbursement expenses incurred totaling £3,190. This can be broken down into Travel and Telephone expenses £1,926 and Council Tax £1,264. In addition Mr A Henderson received £630 for providing his services as organist until 30 March.

2 Movement in Funds

	At 1st Jan 2025 £	Receipts £	Payments £	Transfers £	At 31st Dec 2025 £
Unrestricted Funds					
Designated Fabric Fund	27,754	-	10,092	-	17,662
Designated Legacy Fund	1,662	-	20	-	1,642
Designated Flower Fund	2,717	630	753	-	2,594
Designated Livingstone Explorers	551	-	307	-	244
General Fund	9,726	59,305	61,010	-	8,021
Sub Total	<u>42,410</u>	<u>59,935</u>	<u>72,181</u>	<u>-</u>	<u>30,163</u>
Restricted Funds					
For LMC Fabric Only	4,456	-	-	-	4,456
Sub Total	<u>4,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,456</u>
Endowment Funds					
None	-	-	-	-	-
Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	<u><u>46,866</u></u>	<u><u>59,935</u></u>	<u><u>72,181</u></u>	<u><u>-</u></u>	<u><u>34,619</u></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.
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.

3 Analysis of Donations

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Non Gift Aid FWO & SO Schemes	5,774	-	-	5,774	6,620
Gift Aid Donations	19,383	-	-	19,383	19,740
Tax Recovered on GA Donations	4,067	-	-	4,067	5,490
Tax Recovered on GASD Scheme	1,388	-	-	1,388	2,017
Ordinary Offerings (Open Plate)	977	-	-	977	1,588
Other Offerings, Donations, etc.	809	-	-	809	702
Church Organisations	0	-	-	0	200
Totals	<u><u>32,399</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>32,399</u></u>	<u><u>36,357</u></u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

NOTES TO THE ACCOUNTS (Continued)

	Total 2025 £	Total 2024 £
4 Analysis of Payments		
Costs of Generating Funds	104	104
Offering Envelopes	<u>104</u>	<u>104</u>
Charitable Activities		
Giving to Grow	33,357	30,032
Presbytery Dues	1,159	940
Minister's Travel & Telephone Expenses	1,926	1,726
Church Wi-Fi	1,283	868
Pulpit Supply	270	220
Other Staffing Costs	2,195	3,819
Fabric Repairs and Maintenance	4,571	4,961
Council Tax	1,264	1,186
Heat and Light	7,251	6,111
Insurance	4,047	3,337
Church Office Expenses	517	501
Organ and Music	1,065	1,112
Printing, Stationery, Postage and Advertising	151	302
Other Expenses	822	2,649
Third Party Donations	1,027	3,000
	<u>60,906</u>	<u>60,764</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>10,092</u>	<u>1,302</u>
Flowers and Gifts	<u>773</u>	<u>560</u>
Church Organisations Expenses	<u>307</u>	<u>80</u>
5 Minister's Stipend		
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 £32,433 and the maximum stipend in the fifth and subsequent years is £39,856.		
6 Collections for Third Parties	2025 £	2024 £
Hamilton Food Bank		1,000
Blantyre Terminal One		500
Hamilton Churches Drop-In Centre		500
Sense Scotland		500
Christian Aid		500
Parkinson's UK	757	-
Member to make soup weekly for Hamilton Drop-in Centre	270	-
	<u>1,027</u>	<u>3,000</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2025

APPENDIX

2026 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2026 Total £	2025 Total Actuals £
<u>Receipts</u>					
Donations - General Fund	17,000	-	-	17,000	32,399
Donations - Other Designated Funds	600	-	-	600	630
Legacies	-	-	-	-	-
Activities for Generating Funds	4,000	-	-	4,000	4,489
Bank & Deposit Interest	100	-	-	100	432
Investment Income	1,000	-	-	1,000	911
Sub Total	<u>22,700</u>	<u>-</u>	<u>-</u>	<u>22,700</u>	<u>38,860</u>
Rental of Premises					
Hall Rentals	10,000	-	-	10,000	10,490
Weddings/Funerals	200	-	-	200	260
Manse Let	10,000	-	-	10,000	10,325
Sale of Assets	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Grants	-	-	-	-	-
Receipts from General Trustees	-	-	-	-	-
Other Receipts	-	-	-	-	-
Sub Total	<u>20,200</u>	<u>-</u>	<u>-</u>	<u>20,200</u>	<u>21,075</u>
Total Receipts	<u>42,900</u>	<u>-</u>	<u>-</u>	<u>42,900</u>	<u>59,935</u>
<u>Payments</u>					
Cost of Generating Funds	100	-	-	100	104
Charitable Activities	60,000	-	-	60,000	60,906
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	10,000	-	-	10,000	10,092
Flowers & Gifts	500	-	-	500	773
Church Organisations	300	-	-	300	307
Total Payments	<u>70,900</u>	<u>-</u>	<u>-</u>	<u>70,900</u>	<u>72,181</u>
Excess of Receipts Over Payments for the year Before Transfers	(28,000)	-	-	(28,000)	(12,247)
Transfers	-	-	-	-	-
Excess of Receipts Over Payments for the Year	<u>(28,000)</u>	<u>-</u>	<u>-</u>	<u>(28,000)</u>	<u>(12,247)</u>