

**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 2022

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

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 (Minister)
Mrs J Gray (Session Clerk)
Mr W Calder (Treasurer)
Mrs E Hull (Assistant Session Clerk)
Mrs I Brodie Died 20th of June
Mrs M Calder
Mrs L Campbell
Mrs A Cochrane
Mrs M Cormack Died 29th of December
Mrs A Gilmour
Mr B Gordon
Mrs P Gordon
Mr S Gow
Mrs G Gray
Mrs A Hutcheson
Mrs N Izett
Mrs A Jackson Died 26th of June
Mrs M Lambie Died 4th of January
Mr S Lambie
Mrs K MacLeod
Mr I McMillan
Mr W Purdom
Miss M Ritchie
Mrs I Simpson

INDEPENDENT EXAMINER

Mrs M Duckett BEM, 49 Muir Street, Larkhall, South Lanarkshire, ML9 2BQ

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 2022

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 joint services with Blantyre: St Andrew's Church when it is 10.30 am in both churches.
Alternate Wednesdays at 10:00 am. Except on Public Holidays.

Church Organisations:

Sunday Schools: As Sunday services from September through to June.
Bright Lights Group: Now defunct and remaining funds will be transferred to General Fund in 2023.

Social Events:

Tea/Coffee Mornings: Every Sunday after the Service.
Brew and Bletter: 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.
Dance Classes: Every Monday from September through to June.
Triathlon Group: Every Thursday from September through to June.
Slimming Club: Every Saturday from September through to June.
Order of Eastern Star: Every third Friday from September through to June.

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

TRUSTEES' ANNUAL REPORT (Continued)

Achievements and Performance

Our average adult attendance at regular Sunday services since the Covid-19 Lockdown was 49 people. Again due to Covid there have been only limited major 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 as caused this action put on hold until we return to normal services, hopefully in 2023.

Financial Review

Our principle source of income is through members offerings, which is about 10% down from last year. This is primarily due to reduced attendances when reopened after the COVID outbreak. The church pays its Ministry and Mission contribution through ten bank standing order payments and fully met the requested allocation of £28,053. We have 58 members giving by bank transfer, a decrease of one and 69 Gift Aid Donors, a drop of four 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 £548 was collected for a donation to Hamilton Churches Drop-in Centre. Last years £500 was shared by Blantyre Miners Welfare £250, Hamilton Churches Drop-in Centre £150 and J Potts Easter Egg Appeal £100.

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 (which has now disbanded).

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 £4,456.

The church has a year end cash fund of £39,273 of which £15,664 has been designated as unrestricted use for the Fabric Fund; £1,687 for the Legacy Fund; £2,778 for the Flower Fund; £401 for the Explorers; £9,436 for The Bright Lights Group, which will be transferred to the General Fund in 2023. The remaining balance of £9,308 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: 27 February 2023

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

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.



Mrs M Duckett BEM,
49 Muir Street,
Larkhall,
South Lanarkshire,
ML9 2BQ

Date: 09 February 2023

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Receipts						
Donations - General Fund	3	36,245	-	-	36,245	41,556
" - Other Designated Funds		3,401	656	-	4,057	24,072
Legacies		-	-	-	-	-
Activities for Generating Funds		4,411	-	-	4,411	5,300
Bank & Deposit Interest		68	-	-	68	3
Investment Income		743	-	-	743	810
Sub Total		<u>44,868</u>	<u>656</u>	<u>-</u>	<u>45,524</u>	<u>71,741</u>
Rental of Premises						
Hall Lets		3,245	-	-	3,245	0
Weddings/Funerals		185	-	-	185	544
Manse Let		11,304	-	-	11,304	13,848
Sale of Assets		-	-	-	-	545
Sale of Investments		-	-	-	-	-
Grants		-	-	-	-	1,724
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>14,734</u>	<u>-</u>	<u>-</u>	<u>14,734</u>	<u>16,661</u>
Total Receipts		<u>59,602</u>	<u>656</u>	<u>-</u>	<u>60,258</u>	<u>88,402</u>
Payments						
Cost of Generating Funds	4	94	-	-	94	98
Charitable Activities		48,401	-	-	48,401	46,606
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		4,265	-	-	4,265	12,085
Flowers & Gifts		1,020	-	-	1,020	1,048
Church Organisations		2,770	-	-	2,770	22,423
Total Payments		<u>56,550</u>	<u>-</u>	<u>-</u>	<u>56,550</u>	<u>82,260</u>
Excess of Receipts Over Payments for the year Before Transfers		3,052	656	-	3,707	6,142
Transfers		-	-	-	-	-
Excess of Receipts Over Payments for the Year		<u>3,052</u>	<u>656</u>	<u>-</u>	<u>3,707</u>	<u>6,142</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

Statement of Balances

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Bank & Deposit Balances	2					
Balances Brought Forward		36,222	3,800	-	40,023	33,880
Movement In Year	2					
Excess of Receipts Over Payments for the Year		3,052	656	-	3,707	6,143
Balances Carried Forward		<u>39,274</u>	<u>4,456</u>	<u>-</u>	<u>43,730</u>	<u>40,023</u>
Investments at Market Value (Cost £17,140)		<u>36,450</u>	<u>-</u>	<u>-</u>	<u>36,450</u>	<u>37,665</u>
Assets						
Gift Aid Tax Refund Claim to 31 Dec		1,224	-	-	1,224	1,519
Gift Aid SD Refund Claim to 31 Dec		719	-	-	719	804
Total Gift Aid Refund		<u>1,943</u>	<u>-</u>	<u>-</u>	<u>1,943</u>	<u>2,323</u>
Liabilities						
Outstanding Cheques		120	-	-	120	120
Donations to Third Parties	6	<u>548</u>	<u>-</u>	<u>-</u>	<u>548</u>	<u>500</u>

The accounts were approved by the Kirk Session on 27 February 2023

For and on behalf of the Kirk Session.





Mrs J H Gray (Session Clerk)

Mr W C Calder (Treasurer)

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2022 one trustee (Minister) received reimbursement expenses incurred totaling £2,432. This can be broken down into Travel and Telephone expenses £1,333 and Council Tax £1,099.

2 Movement in Funds

	At 1st Jan 2022 £	Receipts £	Payments £	Transfers £	At 31st Dec 2022 £
Unrestricted Funds					
Designated Fabric Fund	12,929	-	4,265	7,000	15,664
Designated Legacy Fund	1,722	-	35	-	1,687
Designated Flower Fund	2,041	721	985	1,000	2,778
Designated Livingstone Explorers	401	-	-	-	401
Designated Bright Lights Group	9,527	2,680	2,770	-	9,436
General Fund	9,603	56,201	48,495	(8,000)	9,308
Sub Total	<u>36,222</u>	<u>59,602</u>	<u>56,550</u>	<u>-</u>	<u>39,274</u>
Restricted Funds					
For LMC Fabric Only	3,800	656	-	-	4,456
For Bright Lights Only	-	-	-	-	-
Sub Total	<u>3,800</u>	<u>656</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>40,023</u>	<u>60,258</u>	<u>56,550</u>	<u>-</u>	<u>43,730</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.
 Bright Lights: The trustees have set aside funds to provide for the organisation and running of the Theatre Group. This organisation is now disbanded and the funds will be transferred to the General Fund in 2023.
 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 2022 £	Total 2021 £
Non Gift Aid FWO & SO Schemes	6,751	-	-	6,751	8,809
Gift Aid Donations	21,422	-	-	21,422	21,009
Tax Recovered on GA Donations	5,598	-	-	5,598	6,515
Tax Recovered on GASD Scheme	1,342	-	-	1,342	2,009
Ordinary Offerings (Open Plate)	416	-	-	416	676
Other Offerings, Donations, etc.	718	-	-	718	2,509
Church Organisations	0	-	-	0	30
Totals	<u>36,245</u>	<u>-</u>	<u>-</u>	<u>36,245</u>	<u>41,557</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

NOTES TO THE ACCOUNTS (Continued)

	Total 2022 £	Total 2021 £
4 Analysis of Payments		
Costs of Generating Funds	94	98
Offering Envelopes	<u>94</u>	<u>98</u>
Charitable Activities		
Ministry and Mission Allocation	28,053	25,084
Presbytery Dues	902	447
Minister's Travel & Telephone Expenses	1,333	1,432
Church Wi-Fi	612	720
Pulpit Supply	228	255
Other Staffing Costs	3,160	3,590
Fabric Repairs and Maintenance	1,853	2,067
Council Tax	1,099	1,070
Heat and Light	4,037	5,209
Insurance	3,184	3,066
Church Office Expenses	558	639
Organ and Music	1,028	732
Printing, Stationery, Postage and Advertising	372	153
Other Expenses	1,436	1,642
Third Party Donations	548	500
	<u>48,401</u>	<u>46,606</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>4,265</u>	<u>12,085</u>
Flowers and Gifts	<u>1,020</u>	<u>1,048</u>
Church Organisations Expenses	<u>2,770</u>	<u>22,423</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 £28,700 and the maximum stipend in the fifth and subsequent years is £35,269.</p>		
6 Collections for Third Parties	2022 £	2021 £
J Potts Easter Egg Appeal		100
Blantyre Miner's Welfare		250
Hamilton Churches Drop-In Centre		150
Hamilton Churches Drop-In Centre	548	
	<u>548</u>	<u>500</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2022

APPENDIX

2023 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total Actuals £
Receipts					
Donations - General Fund	48,000	-	-	48,000	36,245
Donations - Other Designated Funds	4,000	-	-	4,000	4,057
Legacies	-	-	-	-	-
Activities for Generating Funds	5,000	-	-	5,000	4,411
Bank & Deposit Interest	70	-	-	70	68
Investment Income	1,000	-	-	1,000	743
Sub Total	<u>58,070</u>	<u>-</u>	<u>-</u>	<u>58,070</u>	<u>45,524</u>
Rental of Premises					
Hall Lets	3,300	-	-	3,300	3,245
Weddings/Funerals	200	-	-	200	185
Manse Let	11,500	-	-	11,500	11,304
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>14,734</u>
Total Receipts	<u>73,070</u>	<u>-</u>	<u>-</u>	<u>73,070</u>	<u>60,258</u>
Payments					
Cost of Generating Funds	100	-	-	100	94
Charitable Activities	53,000	-	-	53,000	48,401
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	10,000	-	-	10,000	4,265
Flowers & Gifts	500	-	-	500	1,020
Church Organisations	9,400	-	-	9,400	2,770
Total Payments	<u>73,000</u>	<u>-</u>	<u>-</u>	<u>73,000</u>	<u>56,550</u>
Excess of Receipts Over Payments for the year Before Transfers	70	-	-	70	3,707
Transfers	-	-	-	-	-
Excess of Receipts Over Payments for the Year	<u>70</u>	<u>-</u>	<u>-</u>	<u>70</u>	<u>3,707</u>