

**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 2023

**BLANTYRE LIVINGSTONE MEMORIAL PARISH CHURCH OF SCOTLAND - CONGREGATIONAL REFERENCE: 171080
REGISTERED SCOTTISH CHARITY NUMBER: SC004084**

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Blantyre Livingstone Memorial Parish Church of Scotland
Charity Registration No: SC004084
Congregation Reference No: 171080
Contact Address: Mr William 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 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
Miss M Ritchie
Mrs I Simpson

INDEPENDENT EXAMINER

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

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 2023

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.
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.
Brownies: Every Thursday from September through to June.
Guides: 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 Friday and 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 2023

TRUSTEES' ANNUAL REPORT (Continued)

Achievements and Performance

Our average adult attendance at regular Sunday services was 59 people. This unfortunately is showing the downward trend experienced through out the country. We intend to carry out a Mission Evaluation in our congregation to try and ascertain what members need and want.

Financial Review

Our principle source of income is through members offerings, which is almost the as last year. The church pays its Giving to Grow contribution through ten bank standing order payments and fully met the requested allocation of £28,454. We have 57 members giving by bank transfer, a decrease of one and 64 Gift Aid Donors, a drop of five from last year. This year we had only two fund raising event which raised over £1,000 and they were three members sponsored in the Kilt Walk raised over this sum and the other was Christmas Donation Envelope. The closure of our Bright Light Group last year led to a request from them to support local organisations who assisted them when operating, this has resulted in a significant increase in donations to third parties. These parties together with our usual third party donations were: Hamilton Churches Drop-in Centre, Bonnie Blantyre, Blantyre St Andrew's Church, Blantyre Terminal One and Hamilton Food Bank. It should also be noted that income from hall and the manse lets are included within the Receipt and Repayments account figures.

The church holds one restricted fund for use on Livingstone Memorial Church Fabric work.

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 £40,258 of which £26,057 has been designated as unrestricted use for the Fabric Fund; £1,662 for the Legacy Fund; £2,663 for the Flower Fund; £494 for the Explorers and the remaining balance of £9,383 represents two or three months General Fund expenditure. The final balance from the Bright Lights Group which was transferred in to the General Fund was £9,476. The restricted fund for fabric use remains at £4,4456, with no withdrawals this year.

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. A draft copy of the accounts was presented to the Kirk Session on 16 January for approval to get them examined.

Approved by the Trustees and signed on their behalf.


Mrs J H Gray (Session Clerk)
Date: 06 February 2024

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

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 2023 which are set out on pages 1 to 10. During the Attestation phase Presbytery requested that the Treasurer remove the Bright Lights figure from the receipts, even though it came into the accounts as a cheque, and treat it as a Transfer. The Treasurer complied and informed me of this, as the end of year totals were not changed I am happy to sign off a new page 5 with these changes in the pages 6 to 9.

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

Date: 24 June 2024

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations - General Fund	3	38,136	-	-	38,136	36,245
" - Other Designated Funds		604	-	-	604	4,057
Legacies		-	-	-	-	-
Activities for Generating Funds		5,840	-	-	5,840	4,411
Bank & Deposit Interest		497	-	-	497	68
Investment Income		810	-	-	810	743
Sub Total		<u>45,887</u>	<u>-</u>	<u>-</u>	<u>45,887</u>	<u>45,524</u>
Rental of Premises						
Hall Lets		8,380	-	-	8,380	3,245
Weddings/Funerals		470	-	-	470	185
Manse Let		10,712	-	-	10,712	11,304
Sale of Assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
Sub Total		<u>19,562</u>	<u>-</u>	<u>-</u>	<u>19,562</u>	<u>14,734</u>
Total Receipts		<u>65,449</u>	<u>-</u>	<u>-</u>	<u>65,449</u>	<u>60,258</u>
Payments						
Cost of Generating Funds	4	104	-	-	104	94
Charitable Activities		57,102	-	-	57,102	48,401
Governance Costs		-	-	-	-	-
Other Payments		-	-	-	-	-
Major Fabric Maintenance		6,607	-	-	6,607	4,265
Flowers & Gifts		456	-	-	456	1,020
Church Organisations		195	-	-	195	2,770
Total Payments		<u>64,465</u>	<u>-</u>	<u>-</u>	<u>64,465</u>	<u>56,549</u>
Excess of Receipts Over Payments for the year Before Transfers		984	-	-	984	3,709
Transfers		-	-	-	-	-
Excess of Receipts Over Payments for the Year		<u>984</u>	<u>-</u>	<u>-</u>	<u>984</u>	<u>3,709</u>

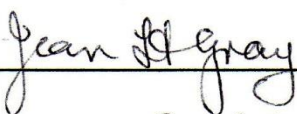
RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

Statement of Balances

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank & Deposit Balances	2					
Balances Brought Forward		39,274	4,456	-	43,730	40,023
Movement In Year	2					
Excess of Receipts Over Payments for the Year		984	-	-	984	3,707
Balances Carried Forward		<u>40,258</u>	<u>4,456</u>	<u>-</u>	<u>44,714</u>	<u>43,730</u>
Investments at Market Value (Cost £17,140)		<u>39,353</u>	<u>-</u>	<u>-</u>	<u>39,353</u>	<u>36,450</u>
Assets						
Gift Aid Tax Refund Claim to 31 Dec		1,447	-	-	1,447	1,224
Gift Aid SD Refund Claim to 31 Dec		768	-	-	768	719
Total Gift Aid Refund		<u>2,215</u>	<u>-</u>	<u>-</u>	<u>2,215</u>	<u>1,943</u>
Liabilities						
Outstanding Cheques		226	-	-	226	120
Donations to Third Parties	6	<u>3,680</u>	<u>-</u>	<u>-</u>	<u>3,680</u>	<u>548</u>

The accounts were approved by the Kirk Session on 06 February 2024

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 2023

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 2023 one trustee received reimbursement expenses incurred totaling £2,789. This can be broken down into Travel and Telephone expenses £1,633 and Council Tax £1,156. In addition Mr A Henderson received £2,880 for providing his services as organist during the year.

2 Movement in Funds

	At 1st Jan 2023 £	Receipts £	Payments £	Transfers £	At 31st Dec 2023 £
Unrestricted Funds					
Designated Fabric Fund	15,664	-	6,607	17,000	26,057
Designated Legacy Fund	1,687	-	25	-	1,662
Designated Flower Fund	2,778	316	431	-	2,663
Designated Livingstone Explorers	401	288	195	-	494
Designated Bright Lights Group	9,436	-	-	(9,436)	-
General Fund	9,308	64,845	57,206	(7,564)	9,383
Sub Total	<u>39,274</u>	<u>65,449</u>	<u>64,465</u>	<u>-</u>	<u>40,258</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>43,730</u>	<u>65,449</u>	<u>64,465</u>	<u>-</u>	<u>44,714</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 2023 £	Total 2022 £
Non Gift Aid FWO & SO Schemes	6,719	-	-	6,719	6,751
Gift Aid Donations	20,351	-	-	20,351	21,422
Tax Recovered on GA Donations	5,654	-	-	5,654	5,598
Tax Recovered on GASD Scheme	2,154	-	-	2,154	1,342
Ordinary Offerings (Open Plate)	1,197	-	-	1,197	416
Other Offerings, Donations, etc.	1,722	-	-	1,722	718
Church Organisations	9,776	-	-	9,776	0
Totals	<u>47,572</u>	<u>-</u>	<u>-</u>	<u>47,572</u>	<u>36,247</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

NOTES TO THE ACCOUNTS (Continued)

	Total 2023 £	Total 2022 £
4 Analysis of Payments		
Costs of Generating Funds	104	94
Offering Envelopes	<u>104</u>	<u>94</u>
Charitable Activities		
Giving to Grow	28,454	28,053
Presbytery Dues	868	902
Minister's Travel & Telephone Expenses	1,633	1,333
Church Wi-Fi	566	612
Pulpit Supply	448	228
Other Staffing Costs	3,904	3,160
Fabric Repairs and Maintenance	3,844	1,853
Council Tax	1,156	1,099
Heat and Light	4,258	4,037
Insurance	3,817	3,184
Church Office Expenses	828	558
Organ and Music	1,025	1,028
Printing, Stationery, Postage and Advertising	153	372
Other Expenses	2,468	1,436
Third Party Donations	3,680	548
	<u>57,102</u>	<u>48,403</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>6,607</u>	<u>4,265</u>
Flowers and Gifts	<u>456</u>	<u>1,020</u>
Church Organisations Expenses	<u>195</u>	<u>2,770</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 £31,135 and the maximum stipend in the fifth and subsequent years is £37,032.</p>		
6 Collections for Third Parties	2023 £	2022 £
Hamilton Churches Drop-In Centre	580	548
Bonnie Blantyre	100	
Blantyre St Andrew's Church	1000	
Blantyre Terminal One	1000	
Hamilton Food Bank	1000	
	<u>3,680</u>	<u>548</u>

RECEIPTS AND PAYMENT ACCOUNT FOR YEAR ENDED 31st DECEMBER 2023

APPENDIX

2024 BUDGET

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	2023 Total Actuals £
Receipts					
Donations - General Fund	48,000	-	-	48,000	38,136
Donations - Other Designated Funds	300	-	-	300	604
Legacies	-	-	-	-	-
Activities for Generating Funds	6,000	-	-	6,000	5,840
Bank & Deposit Interest	500	-	-	500	497
Investment Income	900	-	-	900	810
Sub Total	<u>55,700</u>	<u>-</u>	<u>-</u>	<u>55,700</u>	<u>45,887</u>
Rental of Premises					
Hall Rentals	15,000	-	-	15,000	8,380
Weddings/Funerals	500	-	-	500	470
Manse Let	10,712	-	-	10,712	10,712
Sale of Assets	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Grants	-	-	-	-	-
Receipts from General Trustees	-	-	-	-	-
Other Receipts	-	-	-	-	-
Sub Total	<u>26,212</u>	<u>-</u>	<u>-</u>	<u>26,212</u>	<u>19,562</u>
Total Receipts	<u>81,912</u>	<u>-</u>	<u>-</u>	<u>81,912</u>	<u>65,449</u>
Payments					
Cost of Generating Funds	110	-	-	110	104
Charitable Activities	58,000	-	-	58,000	57,102
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Major Fabric Maintenance	10,000	-	-	10,000	6,607
Flowers & Gifts	100	-	-	100	456
Church Organisations	100	-	-	100	195
Total Payments	<u>68,310</u>	<u>-</u>	<u>-</u>	<u>68,310</u>	<u>64,465</u>
Excess of Receipts Over Payments for the year Before Transfers	13,602	-	-	13,602	984
Transfers	-	-	-	-	-
Excess of Receipts Over Payments for the Year	<u><u>13,602</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>13,602</u></u>	<u><u>984</u></u>