

The Church of Scotland

Livingstone Parish Church,

Stevenston

**Receipts and Payments
Accounts**

2017

Congregation No. 120681

Charity No. SC000452

Reference and Administrative Information

Charity Name: Livingstone Parish Church

Charity Registration No. SC000452

Congregational Reference No. 120681

Contact address: Mrs. P. Gray
3 Mary Love Pl.
Stevenston
KA20 3EB

Principal Office Bearers

Minister: Rev. D Sutherland
8 Priest Hill View
Stevenston
KA20 4AT

Session Clerk: A. Hershaw

Treasurer: F. Kerr

Independent Examiner: A. Roy
166 Glencairn St.
Stevenston

Bankers: Bank of Scotland
Saltcoats Branch
57 Dockhead street
KA21 5EY

Livingstone Parish Church

Trustees for 2017 - Kirk Session

Brenda Bendelow	Robert Bendelow	Helen Brown	Catherine Burns
Robbie Burns	Charles Campbell	Gordon Campbell	Luisa Chisholm
Alan Cochrane	Anne Cochrane	Robert Erskine	Sandra Erskine
David Frew	Ross Glover	Robert Gorrie	Pat Gray
Maureen Gear	Alexander Hershaw	Dorothy Hershaw	Finlay Kerr
John Kerr	Robert Kerr	Frank Morgan	Mary Munn
William Munn	John Pringle	Catherine Reid	Joan Smith
David Sutherland	Arthur Taylor	Andrew Tomlinson	Stuart Wallace
Kenneth Welch	James Wilson		

Trustees' Annual Report

Year ended 31 December 2017

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

The members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Mission Control members are selected from the Kirk Session and are selected from the chairpersons of the Mission Groups. 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 meets eight times in a year with two joint meetings with the Kirk Session of our linked partner Ardeer Parish Church. As Trustees all financial decisions rest with the Kirk Session. Certain responsibilities are delegated to the Mission groups: Communications and Outreach, Learning, Pastoral Care, Property and Finance. The Kirk Session is responsible for spiritual and temporal affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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 a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Sunday Worship at Livingstone Parish Church was held at 11.30am during 2017 with the Sacrament of the Lord's Supper being celebrated 4 times a year, on the first Sunday of March, June, September and December. During 2017, the Wednesday morning services moved to a Discipleship Group on a Tuesday morning. There are also regular joint acts of Worship with other churches and care homes in the town. Members of the congregation are involved in the conduct of worship in most of the services through reading Scripture or offering prayers and uplifting the offering. The Jesus and Me Club (JAM Club) meet during worship time on a Sunday morning and the second last Sunday of most months, the JAM Club lead a part of the service where they show what they have been learning during that month. There have been a two Messy Church events which are designed to enable families to experience spiritual development through craft, celebrations and a meal together. Livingstone Church supports and encourages a number of active adult and youth organisations throughout the year. The Guild, for women and men, meet weekly between September and May and supports members and non-members alike. The Livingstone Players are a drama group which performs an annual pantomime in the large hall. Whilst it was originally mainly all church members, it is now the case that Church members form the minority of membership to the Players. Nonetheless, this group forms a significant part of the outreach and the congregation's commitment to Christian Aid.

Trustees' Annual Report (cont.)
Year ended 31 December 2017

Other organisations which make regular use of the premises are the Guides, Brownies, Rainbows, Adventure Scouts, dance groups, weight watchers, sports groups and the Caravan Club.

As one of the few large halls in this part of town, the premises are used for occasional meetings. Free use of the halls forms part of our service to the local community.

Livingstone Church along with the High Kirk and Ardeer Church work together to run a Summer Mission for children of the town in the last week of July. An open day normally attracts 150 children and adults and there around 50 children daily at the Monday to Friday morning meetings and 20 teenagers at the 2 youth evenings.

Achievements and Performance

As previously reported, a new minister was inducted on 15th May 2017 and there has been a time of change and settling into that new ministry. This process has been very encouraging.

As an extension of the Summer Mission, there were 2 Messy Church events held at Livingstone Church and run by volunteers from the 3 churches involved in the Summer Mission. Around 50 children and adults took part in these events.

The number of shared worship services increased with an agreed by the Kirk Sessions of Livingstone and Ardeer Churches to have a shared worship on the 5th Sunday of a month. The shared worship in July focussed on the Summer Mission, whilst the shared worship in October and December took the form of Breakfast services. Both these services had a total congregation of around 75 people.

Glencairn Primary School held a Harvest Service in September and an Advent Service in early December. The Minister now leads an assembly at the school on the first Wednesday of the month during term times. The Harvest Service was used to collect gift boxes for Blytheswood to send to needy families in Eastern Europe. Some 75 boxes were collected with some financial donations which were also passed on to Blytheswood for their ongoing work. A Gift Service in December brought in donations of toys, food and money which were passed on North Ayrshire Council Social Work Department for distribution to local families in need. This meant that children were able to receive Christmas presents and families received food and instruction on how to prepare the food for a Christmas meal.

In December 2017, the Livingstone Players ran their pantomime "Cinderella" in the large hall. The cast consisted of around 12 adults and 24 children; this was the largest children's cast for some years. The majority of the children did not have any church connection. Back stage crew included members and non-members alike. Each evening the audience numbered in the 80's with a number of youth organisations, Cubs, Scouts, Brownies, Guides, Boys Brigade and Girls Brigade etc, attending through block bookings.

Trustees' Annual Report (cont.)

Year ended 31 December 2017

Throughout the year the Church has supported the following charities:

- Christian Aid,
- Womans' Aid,
- Blytheswood Care,
- Churches Together

During 2017, the linked charge of Ardeer Parish Church and Livingstone Parish Church was selected to be part of the Path of Renewal. This is managed by the Panel of Review and Reform and Ministries Council of The Church of Scotland through which congregations are supported to move from a maintenance position to a missional approach. The focus has been on looking at discipleship and making disciples, engaging with the community and being a Christian centre. Involvement begins in January 2018.

It was with great joy and anticipation that we ended our six year vacancy with the Induction of Rev. Dave Sutherland in May and while this marked a new chapter in the life of the congregation it also meant the end of our association with Rev. David Hebenton and our interim moderator Ken Welch.

David's care of the spiritual and pastoral needs of the congregation were and still are greatly appreciated, his dedication, work ethic and the absolute faith in our Lord shown during Fay's last illness is an inspiration to us all.

As interim moderator Ken was expected to be with us for a few months but stayed for six years. In that time he kept the mundane business of the congregation ticking over and his knowledge of the workings of 121 proved invaluable. His ability to know just who to contact and persuade to move things along was literally a Godsend to us.

We are thankful the vacancy is over but we have been blessed in having David and Ken to lead us through it safely.

Statement on Risk Management

Membership has been declining as more members who were active now find that there are less able to commit and participate in the ongoing work of the church. Unaddressed, this will have an impact on the ability of the church to operate as it has been doing. With declining membership also comes a fall in the finances of the Church and during 2017, the Kirk Session, in recognising this, agreed to run a Stewardship Campaign in early 2018. The number of children involved in the JAM Club is also very low and this reduces the involvement of children in the worship life of the church. Summer Mission and Messy Church would hopefully increase the Church's connection with children and young people.

The commitment to the Path of Renewal may help alleviate these risks.

Trustees' Annual Report (cont.)
Year ended 31 December 2017

Financial Review

The principal source of income was from the weekly Freewill Offering envelopes.

Gift Aid from envelopes (3% more than 2016) and standing orders was up by 11.4% compared to 2016.

Freewill Offerings, not gift aided, was 1.1% more than 2016. The open plate was up by 7.5%

Overall collections up 2.2% compared to last year.

Tax reclaim on Gift Aid was £7969, about average for claim period with addition from the Small Donations scheme.

There were 16 offerings given by standing order, 13 gift aided.

There were no legacies this year. Excluding legacies overall income from all donations was down £91.

The major expenditure was £13000 for the audio-visual system in the sanctuary but as this was paid from the Temporary Fund in Edinburgh (see appendix) it does not appear in the accounts.

Boiler maintenance and utility bills at £5800 were the largest expenditure items.

Window replacements in the sanctuary cost £4980 .

The major change in expenditure was the change from vacancy expenses to full Ministry and Mission payments and a joint account with Ardeer to cover mutual expenses at £200 per month.

The former has been somewhat confused resulting in an overpayment but this will be refunded through next year's Ministry and Mission contribution.

Total expenditure was up 6.2% .

The General Fund balance deteriorated from a deficit of £2266 to one of £6434

(collection from Sunday Dec 31 was not registered by bank until Jan. but is included for 'collections' in 2017). This was mainly due to increase in Ministry and Mission and resumption of manse expenses after rental period concluded. Our investments gained some value and the dividends remain an important source of income.

Livingstone Parish Church
Receipts and Payments Account

Trustees' Annual Report (cont.)
Year ended 31 December 2017

Reserves Policy

The Trustees' policy is to hold reserves as investments with Church of Scotland Trusts and Bank of Scotland Business Account and to use the dividends/interest to supplement the activities of the congregation. The fabric expenses were higher this year with the Fabric Fund still having a reasonable balance. At the year end the Church held cash funds of £5991 most of which £5359 is held For Livingstone Players. With a smaller Ministry and Mission contribution next year the cash balance should improve however it is not at a comfortable level. Hence the importance of the upcoming Stewardship initiative. The Trustees have decided to use the dividend from the Joseph Little investments to supplement the Fabric Fund when possible and invest reserves in investment funds.

Stewardship

There was no specific stewardship project this year. However the Pastoral Care group maintained their visits to infirm members and residents of the Care Homes in the Three Towns, The Fabric Group continued their work in inspecting and maintaining the Church premises thereby keeping maintenance cost to a minimum and the Finance group encouraged financial stewardship with regular updates to the congregation via the quarterly magazine and Church website. The small donations scheme continues to supplement the Fabric Fund and there are sufficient reserves to meet unplanned expenses.

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 the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also 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,

A. Hershaw

Session Clerk

Date

Year ended 31 December 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Receipts						
Donations	3	51566.27	1437.40	0.00	53003.67	53094.86
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		0.00	0.00	0.00	0.00	0.00
Bank & Deposit interest		0.00	0.00	0.00	0.00	0.00
Investment income		5337.76	49.08	0.00	5386.84	5386.84
Other receipts		320.40	0.00	0.00	320.40	-1.10
Grants		0.00	0.00	0.00	0.00	0.00
Insurance Claims		0.00	0.00	0.00	0.00	0.00
		<u>57224.43</u>	<u>1486.48</u>	<u>0.00</u>	<u>58710.91</u>	<u>58480.60</u>
Receipts from asset and investment sales						
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts		<u>57224.43</u>	<u>1486.48</u>	<u>0.00</u>	<u>58710.91</u>	<u>58480.60</u>
Payments						
Costs of generating funds	4	0.00	0.00	0.00	0.00	0.00
Charitable activities		59821.76	1473.67	40.00	61335.43	58673.17
Governance costs		0.00	0.00	0.00	0.00	
		<u>59821.76</u>	<u>1473.67</u>	<u>40.00</u>	<u>61335.43</u>	<u>58673.17</u>
Payments relating to asset/investment movements						
Purchase of assets		0.00	0.00	0.00	0.00	
Purchase of investments		0.00	0.00	0.00	0.00	
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Payments		<u>59821.76</u>	<u>1473.67</u>	<u>40.00</u>	<u>61335.43</u>	<u>58673.17</u>
Excess of Receipts over Payments for the year before transfers		-2597.33	12.81	-40.00	-2624.52	-192.57
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		<u>-2597.33</u>	<u>12.81</u>	<u>-40.00</u>	<u>-2624.52</u>	<u>-192.57</u>

Livingstone Parish
Church
Statement of Balances
At 31 December 2017

	Unrestricted	Restricted	Endowmen t	Total	Total
	Funds	Funds	Funds	2017	2016
Note	2017	2017	2017	2017	2016
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	8024.89	-9.88	600.91	8615.92	8808.49
Movement in year:					
Excess of Receipts over Payments for the year	-2597.33	12.81	-40.00	-2624.52	-192.57
Bank & deposit balances carried forward	5427.56	2.93	560.91	5991.40	8615.92
<u>Investments</u>					
7	118774.65	1089.96	0.00	119864.61	119864.61
Investments at cost					
Revaluation of investments	28495.31	404.34	0.00	28899.65	20354.45
Investments at market value	147269.96	1494.30	0.00	148764.26	140219.06
<u>Assets</u>					
Gift Aid Receivable	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u>					
Cost of repairs not yet met	0.00	0.00	0.00	0.00	0.00

The accounts were approved by the Kirk Session on / / .
For and on behalf of the Kirk
Session

Session Clerk
A. Hershaw

Treasurer
F. Kerr

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Two Trustees received expenses during the year : K.Welch (£60.75), D. Sutherland (£326.03)

2. Movements in Funds

	At 1 Jan 2017 £	Receipts £	Payments £	Revaluation £	Transfers £	At 31 Dec 2017 £
Unrestricted funds						
Designated Fabric Fund	6159.26	1450.00	42.00	397.60	0.00	7964.86
Designated Legacy Fund	97745.51	0.00	0.00	5911.25	0.00	103656.76
Designated Joseph Little Fund	35685.80	0.00	0.00	2133.80	0.00	37819.60
Designated Collection Standing Orders	0.00	8448.00	0.00	0.00	-8448.00	0.00
General Fund	-2266.80	42147.10	55756.32	0.00	9448.00	-6434.02
Designated Services	950.05	275.00	0.00	0.00	0.00	1225.05
Designated Mission Groups	-319.40	92.80	143.50	0.00	0.00	-370.10
Designated Communication Committee	1923.91	484.52	834.00	0.00	0.00	1574.43
Designated Livingstone Players	5072.56	4327.01	3045.94	0.00	-1000.00	5359.63
	<u>144950.89</u>	<u>57224.43</u>	<u>59821.76</u>	<u>8442.65</u>	<u>0.00</u>	<u>150796.21</u>
Restricted funds						
Flower Fund	1929.61	99.08	0.00	102.55	0.00	2131.24
Small Funds	1353.57	1387.40	1473.67	0.00	0.00	1267.30
	<u>3283.18</u>	<u>1486.48</u>	<u>1473.67</u>	<u>102.55</u>	<u>0.00</u>	<u>3398.54</u>
Endowment funds						
The James White Bequest	600.91	0.00	40.00	0.00	0.00	560.91
Total funds	<u>148834.98</u>	<u>58710.91</u>	<u>61335.43</u>	<u>8545.20</u>	<u>0.00</u>	<u>154755.66</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Legacy Fund: Legacies left to Church with no restrictions.

Joseph Little Fund invested unrestricted legacy, the dividend supplements the Fabric Fund.

Xmas Services Fund used in cooperation with Social services to provide meals at Xmas time.

Mission / Communications Funds: Monies use for charitable purposes with approval of the Trustees.

Livingstone Players: Raise and disburse monies for charitable purposes.

Purposes of Restricted Funds

Flower Fund: Fund to provide flowers for display during services of worship and gifted to suggested recipients.

Small Funds Gifts/Mystery tour funds for charitable causes.

Purposes of Endowment Funds

James White Bequest: Funds at disposal of Minister for charitable purposes.

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	8860.96	0.00	0.00	8860.96	8950.40
Gift Aid Donations	25787.80	0.00	0.00	25787.80	25183.10
Tax Recovered on Gift Aid	7969.68	0.00	0.00	7969.68	8069.16
Ordinary Offerings (Open Plate)	1397.97	0.00	0.00	1397.97	1344.15
Other Offerings, Donations etc	7555.86	1437.40	0.00	8993.26	9549.15
Transfer from G.Trustees	317.40	0.00	0.00	317.40	0.00
Bank Adjustments/Transfers	0.00	0.00	0.00	0.00	-1.10
	<u>51566.27</u>	<u>1437.40</u>	<u>0.00</u>	<u>53003.67</u>	<u>53094.86</u>
4. Analysis of Payments					
Costs of generating funds	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Charitable activities					
Ministries & Mission allocation	35499.66	0.00	0.00	35499.66	29420.00
Presbytery dues	910.80	0.00	0.00	910.80	931.00
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Minister's travel expenses	326.03	0.00	0.00	326.03	0.00
Minister's expenses	0.00	0.00	0.00	0.00	0.00
Ministerial Assistance	2946.11	0.00	0.00	2946.11	7633.60
Pulpit supply	0.00	0.00	0.00	0.00	0.00
Other staffing costs	2650.00	0.00	0.00	2650.00	0.00
Fabric repairs & maintenance	3629.00	0.00	0.00	3629.00	5550.33
Council Tax	0.00	0.00	0.00	0.00	0.00
Heat and light	4799.25	0.00	0.00	4799.25	4402.72
Insurance	2774.15	0.00	0.00	2774.15	2950.54
Benevolence expenses	5023.44	0.00	40.00	5063.44	3013.25
Printing, stationery and postage	575.93	0.00	0.00	575.93	911.60
Other expenses	687.39	1473.67	0.00	2161.06	3860.13
	<u>59821.76</u>	<u>1473.67</u>	<u>40.00</u>	<u>61335.43</u>	<u>58673.17</u>
Other payments					
Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Payments	<u>59821.76</u>	<u>1473.67</u>	<u>40.00</u>	<u>61335.43</u>	<u>58673.17</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs 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 contribution was £26644; maximum stipend in 5th and subsequent years-£32743.

6. Deposit Fund

There was no investment in the Deposit Fund this year.

7. Reserves held by Church of Scotland Trustees

Fund	Book cost 31/12/2017	Value at 31/12/2017	Book cost 31/12/2016	Value at 31/12/2016
Income Fund	35356.97	49249.96	35356.97	47072.51
Growth fund	44995.16	54406.80	44995.16	50673.00
Growth fund(Flower)	1089.96	1494.30	1089.96	1391.75
J. Little Income Fund	19000.00	18908.80	19000.00	18072.80
J. Little Growth Fund	14424.12	18910.80	14424.12	17613.00
Growth Fund(Fabric)	4998.40	5793.60	4998.40	5396.00
Total Investment	119864.61	148764.26	119864.61	140219.06

Funds held on behalf of the congregation by the General Trustees.

As a result of the buying of the new manse in conjunction with Ardeer and the selling of the Livingstone manse.

The following funds are held by the General Trustees:

Fund Type	Number	Balance as at	Balance as at
		31/12/2017	31/12/2016
Temporary Fund	851206811	17483.05	31153.90
Consolidated Fabric Fund	501206811	25416.18	42108.86

Reduction in Fabric Fund due to splitting of fund with Ardeer which should have been done when fund was set up.

Reduction in Temporary Fund due to withdrawal to purchase audio-visual system in the sanctuary.

Independent Examiner's Report to the Trustees of Livingstone Parish Church, Stevenston

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 1 to 11 inclusive.

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 Trustee 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 Regulations 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 have 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 a comparison of the accounts presented with those 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Examiner: **A.Roy**
166 Glencairn St.
Stevenston

Signed

Date

