

The Church of Scotland

Livingstone Parish Church,

Stevenston

Receipts and Payments Accounts

2020

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

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 2018 - Kirk Session

Robert Bendelow

Luisa Chisholm

Alan Cochrane

Anne Cochrane

Sandra Erskine

Ross Glover

Kenneth Gibson

Sandra Gibson

Pat Gray

Maureen Gear

Alexander Hershaw

Dorothy Hershaw

Finlay Kerr

Mary Munn

William Munn

John Pringle

Catherine Reid

Joan Smith

Arthur Taylor

Andrew Tomlinson

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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is moderated by the Minister. The Kirk Session has been meeting jointly with the Ardeer Church Kirk Session so that all elders develop and understanding of both congregations. This also allows a greater transparency of the current situations of both congregations. 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 congregation.

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.

Activities at Livingstone Parish Church for 2020 included worship on Sundays at 10am during 2020 with the Sacrament of the Lord's Supper being celebrated 4 times a year, on the first Sunday of March, June, September and December. Plans for regular joint acts of Worship with other churches and care homes in the town were also in place.

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 fourth Sunday of most months, the JAM Club lead a part of the service where they show what they have been learning during that month. Shared worship with Ardeer Parish Church on the fifth Sundays continued with a variety of different approaches.

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.

Other organisations which make regular use of the premises are the Guides, Brownies, Rainbows, Scouts and the Caravan Club.

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.

The church maintains a digital presence with website and social media. The services are recorded and are uploaded to the website. This enables some with an interest in the church to listen to the weekly service. The recording is also burnt to CDs and distributed to the housebound so that they can listen and still feel part of the congregation.

Achievements and Performance

All community and congregational activity ceased in March 2020 as a result the lockdown response to the Coronavirus pandemic. Since then, the services have been made available digitally, through Facebook, YouTube and the church website. In April, a Wednesday morning meeting began on Zoom: Coffee and Company is a time of worship and reflection, prayer and a time to chat together using the breakout room facility on Zoom. The reflection from Coffee and Company is made available as a midweek reflection online.

Work was carried out to obtain current contact details for members, offering the choice of how they wished to be communicated with and whether they wished a CD or DVD of the service. The telephone system TWILIO was engaged to enable members to phone in and listen to the weekly service, the weekly reflection or the joint quarterly magazine. For a weeks after Christmas 2020, the Christmas Eve and Christmas Day services, which were held using Zoom, were made available online and on TWILIO.

During 2020, a new member was admitted to the congregation, an elder was re-admitted to the Kirk Session and a new elder ordained and admitted to the Kirk Session. These were all through services using the Zoom platform. The admission and ordination of the elders was as part of a service on a Wednesday morning and included a Macmillan Cancer Coffee Morning.

In September 2020, in response to the harvest time services, food parcels were donated to the North Ayrshire Foodbank and members took part in the North Ayrshire Council Christmas Gift initiative to provide gifts for those who were struggling.

Children's ministry and youth work also continued online using Zoom.

Throughout the year the Church has supported the following charities:

- Christian Aid,
- North Ayrshire Foodbank
- Macmillan Cancer Care

During 2020, work continued towards uniting the congregations of Livingstone and Ardeer Parish churches: developing a positive worshipping community, helping member develop their faith journey and developing missional communities. The minister completed the Pioneer Ministry Course in 2020, run by Forge Scotland. The Learning Community, consisting of members of both congregations, which was established through the Priority Area programme has continued to meet and are further developing the agreed way forward. During Autumn 2020, a group of 8 took part in the Learning Community programme hosted by Cairn Movement. This was held using Zoom.

We continue to focus on discipleship and making disciples, engaging with the community and being a Christian centre.

Statement on Risk Management

The Coronavirus pandemic has curtailed activities and as had a negative impact on income. Looking forward and finding a way of being church after lockdown along with moving into union with Ardeer Parish Church means that change is inevitable. However, there will be a risk to membership and finances as people make choices about the union.

Woodworm and rot had been discovered in the roof space of Livingstone Church and work was completed in November 2020 to repair this. The cost of this repair has had a serious impact on the financial situation. A request for a financial grant has been submitted to the General Trustees.

Stewardship and Finance

Finances have been dominated by two factors: closure of the buildings and the major repairs to the roof space. The effect on donations has been devastating down by 44% to £28 500. Combined with the roof repair at £65 666 the result has been a considerable reduction in the reserves. The Consolidated Funds (£39 250) have been cleared and withdrawal from the investment funds, Income Fund £30 008; Growth Fund £10 002. A grant of £20 000 from the General Trustees helped ameliorate the extent of the loss. The number of members contributing during lockdown was 36 compared to 110 in 2019 out of a role of 200. This clearly needs to be addressed or the financial position will deteriorate further.

Livingstone Parish Church
Statement of Balances
At 31 December 2020

	Unrestricted	Restricted	Endowment	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2020
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	14231.12	2340.23	560.91	17132.26
Movement in year:				
Excess of Receipts over Payments for the year	22781.93	-3885.18	0.00	18896.75
Bank & deposit balances carried forward	<u>37013.05</u>	<u>-1544.95</u>	<u>560.91</u>	<u>36029.01</u>
<u>Investments</u>				
	7			
Investments at cost	84809.28	1089.96	0.00	85899.24
Revaluation of investments	21668.01	483.45	0.00	22151.46
Investments at market value	<u>106477.29</u>	<u>1573.41</u>	<u>0.00</u>	<u>108050.70</u>
<u>Assets</u>				
Gift Aid Receivable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Liabilities</u>				
Cost of repairs not yet met	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

Session Clerk
 A. Hershaw

Treasurer
 F. Kerr

Livingstone Parish Church
Receipts and Payments Account
Year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<u>Receipts</u>						
Donations	3	28500.57	0.00	0.00	28500.57	51149.92
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		0.00	0.00	0.00	0.00	4026.10
Bank & Deposit interest		0.00	0.00	0.00	0.00	0.00
Investment income		4354.36	38.82	0.00	4393.18	5256.35
Other receipts		42929.90	0.00	0.00	42929.90	3.16
Insurance Claims		0.00	0.00	0.00	0.00	0.00
		<u>75784.83</u>	<u>38.82</u>	<u>0.00</u>	<u>75823.65</u>	<u>60435.53</u>
<u>Other Receipts</u>						
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		40011.48	0.00	0.00	40011.48	0.00
Grants (from General Trustees)		20000.00	0.00	0.00	20000.00	0.00
		<u>60011.48</u>	<u>0.00</u>	<u>0.00</u>	<u>60011.48</u>	<u>0.00</u>
<u>Total Receipts</u>		<u>135796.31</u>	<u>38.82</u>	<u>0.00</u>	<u>135835.13</u>	<u>60435.53</u>
<u>Payments</u>						
Costs of generating funds	4	0.00	0.00	0.00	0.00	0.00
Charitable activities		113014.38	3924.00	0.00	116938.38	58038.60
Governance costs		0.00	0.00	0.00	0.00	0.00
Manse deposit		0.00	0.00	0.00	0.00	0.00
		<u>113014.38</u>	<u>3924.00</u>	<u>0.00</u>	<u>116938.38</u>	<u>58038.60</u>
<u>Payments relating to asset/investment movements</u>						
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>
<u>Total Payments</u>		<u>113014.38</u>	<u>3924.00</u>	<u>0.00</u>	<u>116938.38</u>	<u>58038.60</u>
Excess of Receipts		22781.93	-3885.18	0.00	18896.75	2396.93
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts		<u>22781.93</u>	<u>-3885.18</u>	<u>0.00</u>	<u>18896.75</u>	<u>2396.93</u>

Livingstone Parish Church
Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Rev D. Dutherland received £931 as travel expenses.

2. Movements in Funds

	At 1 Jan 2020	Receipts	Payments	Revaluation	Transfers	At 31 Dec 2020
	£	£	£	£	£	£
Unrestricted funds						
Designated Fabric Fund	4746.20	63664.90	66691.54	-238.56	0.00	1481.00
Designated Legacy Fund	105434.94	0.00	0.00	-42289.13	0.00	63145.81
Designated Joseph Little Fund	39690.64	0.00	0.00	-459.48	0.00	39231.16
Designated Collection Standing Orders	0.00	16575.50	0.00	0.00	-16575.50	0.00
General Fund	3872.57	55184.95	43072.84	0.00	13575.50	29560.18
Designated Xmas Services	1225.05	0.00	0.00	0.00	0.00	1225.05
Designated Mission Groups	-366.38	235.00	3250.00	0.00	3000.00	-381.38
Designated Communication Committee	2293.19	135.96	0.00	0.00	0.00	2429.15
	<u>156896.21</u>	<u>135796.31</u>	<u>113014.38</u>	<u>-42987.17</u>	<u>0.00</u>	<u>136690.97</u>
Restricted funds						
Flower Fund	2371.50	38.82	0.00	-61.53	0.00	2348.79
Livingstone Players	5207.52	0.00	3200.00	0.00	0.00	2007.52
Small Funds	3195.52	0.00	724.00	0.00	0.00	2471.52
	<u>10774.54</u>	<u>38.82</u>	<u>3924.00</u>	<u>-61.53</u>	<u>0.00</u>	<u>6827.83</u>
Endowment funds						
The James White Bequest	560.91	0.00	0.00	0.00	0.00	560.91
Total funds	<u>168231.66</u>	<u>135835.13</u>	<u>116938.38</u>	<u>-43048.70</u>	<u>0.00</u>	<u>144079.71</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 used 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.

3. Analysis of Donations

	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Total 2019
	£	£	£	£	£
WFO Scheme (non Gift Aid)	3502.67	0.00	0.00	3502.67	9398.50
Gift Aid Donations	23373.50	0.00	0.00	23373.50	26456.00
Tax Recovered on Gift Aid	0.00	0.00	0.00	0.00	8723.29
Ordinary Offerings (Open Plate)	297.00	0.00	0.00	297.00	1288.74
Other Offerings, Donations etc	1327.40	0.00	0.00	1327.40	5283.39
	<u>28500.57</u>	<u>0.00</u>	<u>0.00</u>	<u>28500.57</u>	<u>51149.92</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	26818.60	0.00	0.00	26818.60	33090.00
Presbytery dues	844.00	0.00	0.00	844.00	843.60
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Minister's travel expenses	931.75	0.00	0.00	931.75	694.96
Minister's expenses	153.00	0.00	0.00	153.00	612.00
Ministerial Assistance	0.00	0.00	0.00	0.00	380.16
Pulpit supply	0.00	0.00	0.00	0.00	0.00
Transfer to Manse Acc.	2400.00	0.00	0.00	2400.00	2400.00
Fabric repairs & maintenance	66691.54	0.00	0.00	66691.54	7137.88
Council Tax	0.00	0.00	0.00	0.00	0.00
Heat and light	5043.89	0.00	0.00	5043.89	4435.93
Insurance	2763.18	0.00	0.00	2763.18	2734.20
Benevolence expenses	3250.00	0.00	0.00	3250.00	553.73
Printing, stationery and postage	70.00	0.00	0.00	70.00	656.30
Other expenses	4048.42	3924.00	0.00	7972.42	4499.84
	<u>113014.38</u>	<u>3924.00</u>	<u>0.00</u>	<u>116938.38</u>	<u>58038.60</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>113014.38</u>	<u>3924.00</u>	<u>0.00</u>	<u>116938.38</u>	<u>58038.60</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 £28137; maximum stipend in 5th and subsequent years-£34577.

6. Deposit Fund

There were no investments in the Deposit Fund and no funds are held in the Deposit Fund.

7 Reserves held by Church of Scotland Investors Trust

Fund	Book cost 31/12/2019	value at 31/12/2019	Cost of Units sold	Revaluation 31/12/2020	Book cost 31/12/2020	Value at 31/12/2020
Income Fund	35356.97	49487.50	-30008.96	5888.02	13914.16	19802.18
Growth fund	40777.39	53947.44	-10002.52	8871.03	32472.60	41343.63
Growth fund(Flower Fund)	1089.96	1634.94	0.00	483.45	1089.96	1573.41
J. Little Income Fund	19000.00	19000.00	0.00	319.20	19000.00	19319.20
J.Little Growth Fund	14424.12	20690.64	0.00	5487.84	14424.12	19911.96
Growth Fund(Fabric)	4998.40	6338.88	0.00	1101.92	4998.40	6100.32
Total Investment	115646.84	151099.40	-40011.48	22151.46	85899.24	108050.70

Livingstone Parish Church

Appendix

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	Credit	Debit	Balance
Cons. Fabric Fund (Cap)		31/12/2019			31/12/2020
Cons. Fabric Fund (Cap)	501206511	17525.90	0.00	17525.90	0.00
Cons. Fabric Fund (Rev)	561206811	25147.83	256.17	25404.00	0.00
		42673.73	256.17	42929.90	

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 2020 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