

Livingston United Parish Church

Worshipping Together, Sharing Good News, Serving Christ in the Community

Livingston United Parish Church
Nether Dechmont Corn Centre
Fells Rigg
Carmondean
Livingston
EH54 8AX

Trustees' Annual Report Fully Accrued Accounts & Independent Examiner's Report For Year Ended 31st December 2023

CofS Congregational No: 020144

Scottish Charity No: SC012054

Livingston United Parish Church is a working title of Livingston Ecumenical Parish Church, a charity registered in Scotland, No SC012054.

Members of:



The trustees present their annual report and accounts for the Livingston United Parish Church (LUPC) for the year ended 31st December 2023.

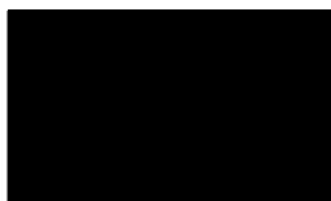
Reference and Administrative Information

Charity Name: Livingston United Parish Church

Charity Registration Number: SC012054

Congregation Reference No: 020144

Contact Address:



Trustees

See Appendix 1

Principal Office-bearers

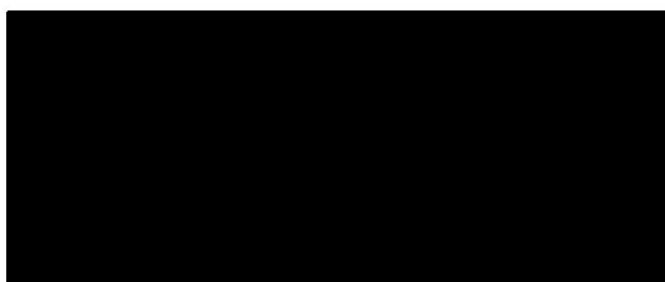
Chairperson

Vice-Chairperson

Secretary

Treasurer

Ministers



Independent Examiner

See Independent Examiner's Report

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Structure, Governance and Management

Governing Document

LUPC is administered in accordance with its constitution. The parent denominations are the Church of Scotland, the Scottish Episcopal Church, the Methodist Church in Scotland and the United Reformed Church.

Recruitment and Appointment of Trustees

Members of the Parish Council are the charity trustees. Trustees are elected at Annual General Meetings to serve a three-year period. Sixteen are elected in total with eight being ordained elders. The office bearers are elected from this number to serve for a period of three years. The ministry team are members ex officio.

Organisational Structure

The Parish Council is chaired by a lay person and it meets at least six times per annum. It is responsible for all matters spiritual and temporal within the parish. Within its published Mission Plan, certain individuals assume responsibility for convening sub-groups responsible for different aspects of church life, such as Worship, Pastoral, Property, Finance, and Social events.

Objectives and Activities

Through its links with the sponsoring denominations, the congregation is Trinitarian in doctrine, reformed in tradition and Presbyterian and Episcopalian in polity. LUPC exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As part of the National Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every part of Scotland through a territorial ministry. It co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

Most Sunday worship is held in one location, at Nether Dechmont Community Centre, Carmondean. This includes a weekly Eucharist, an all-age service and a more conventional Sunday service, with a monthly Messy Church held on the first Sunday of the month. In addition, weekly midweek services, monthly evening services and services in Care Homes in the town can be arranged. There is an active Youth Ministry in the town, incorporating Inter-generational worship, school visits, Girls' Brigade and Boys' Brigade.

Achievements and Performance

The staffing complement for Livingston parish is two full time ministry posts and, within a wider parish grouping including Livingston Old Parish and Kirk of Calder, one and a half ministry support workers. At present, the ministry support posts are currently vacant. One full-time minister is employed by the Church of Scotland and one half-time minister is employed by the United Reformed Church. The trustees are employing a part-time individual to continue the good work already established in the 13 local schools and in the wider parish grouping and a Hospitality Co-ordinator to develop work within the local community in the parish and the Barn Community Café project which has exceeded expectations.

Monthly afternoon teas are organised which gather donations in aid of different local charities. The 5th. Livingston Boys Brigade and 1st. Livingston Girls Brigade continue to flourish.

Financial Review

The Annual Accounts have been prepared under the accrual process.

Principle sources of income are offerings from the church members, associated Gift Aid claims church hall lets and various other fundraising activities. The main areas of expenditure are contribution towards the ministry costs of the four sponsoring denominations, associated manse costs and travel expenses, worship costs and repairs and maintenance.

During 2023, total general income and expenditure has largely been on budget and the end of year situation is slightly healthier than we had previously forecast. The Barn's accounts are run through LUPC as a minority interest and, through its results, designated funds grew by over £13.6k. The closing balance of all reserves, £88,090.91, is an increase from £60,038.64 at the start of the year.

Reserves Policy

It is the Trustees' policy to hold in reserve any monies not immediately required to meet their financial commitments, up to a maximum of £100,000. Some of the reserves will be held in designated funds and some in general funds. £28,185.45 is currently held in general reserve and £59,905.46 is held in the various designated funds.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Risk Assessments

The trustees have identified various areas of concern, some of which are completely outwith their control. Some of these risks are outlined below :

- a) In the current economic climate, income from all sources will tend to decrease but expenses will tend to increase
- b) An ageing congregation will lead to fewer people willing to assume responsibility as trustees, office bearers and in delivering our mission as the current office-bearers stand down.
- c) The national church is in managed decline, cutting back on staff, buildings and services. This might in future result in a drop in support for this Church and provision of a manse. At the same time, the longer-term future of the whole community centre is uncertain. The other sponsoring denominations may also seek to reduce their involvement. The trustees are determined to resist any such moves or any attempt to dilute their ecumenical activities.

Not every member has resumed regular attendance after the Covid restrictions ended so a weekly service is still streamed online for those who are not yet confident in returning in person. This will continue into the future. Actual membership numbers has slightly increased during the year with a new family being enrolled.

The trustees declare that they have approved this trustees' report.

Signed on behalf of the charity's trustees :

Signature(s)

Full Name(s)

Position

Date

	
Treasurer	Chairperson
21/3/2024	21/3/2024

Appendix 1:

Trustees:

The following trustees served the Livingston United Parish Church during the period of the accounts:

Chairperson

Vice-Chairperson

Secretary

Treasurer

Ministers

Members

23)

Finance Convener

Property Convenor

Pastoral Co-ordinator

Safeguarding Co-ordinator

Eco Church Co-ordinator

Scottish Episcopal Rep

United Reformed Rep

Methodist Rep

Church of Scotland Rep

LIVINGSTON UNITED PARISH CHURCH
SCO12054

INDEPENDENT EXAMINER' REPORT

For the Year ended 31st December 2023

I report on the accounts of the charity for the year ended 30th December 2023
31st

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 (as amended). The charity consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 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 8 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.

23/3/2024

Small Business Support

LIVINGSTON UNITED PARISH CHURCH

Statement of Financial Activities

Year ended 31st. December 2023.

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted & Endowment Funds 2023 £	TOTAL 2023 £	TOTAL 2022 £
Incoming Resources :						
From generated funds						
Voluntary Income	1	67846.92	0.00	0.00	67846.92	63672.46
Activities for generating funds	2	6524.82	0.00	0.00	6524.82	4828.22
Investment income	3	174.63	0.00	0.00	174.63	54.00
From charitable activities	4	724.60	16193.60	0.00	16918.20	18977.18
Other incoming resources	5	0.00	55126.46	0.00	55126.46	45201.32
Total Incoming Resources		75270.97	71320.06	0.00	146591.03	132793.18
Resources Expended						
Cost of generating funds	6	6.10	0.00	0.00	6.10	4.00
Charitable activities	6	65773.35	52559.31	0.00	118332.66	119148.37
Governance costs	6	200.00	0.00	0.00	200.00	200.00
Total Resources Expended		65979.45	52559.31	0.00	118538.76	119352.37
Net incoming/outgoing resources before transfers		9291.52	18760.75	0.00	28052.27	13380.81
Transfers between funds		0.00	0.00	0.00	0.00	0.00
Net incoming/outgoing resources before other recognised gains/losses		9291.52	18760.75	0.00	28052.27	13380.81
Gain/loss on revaluation of investments		0.00	0.00	0.00	0.00	0.00
Net movement in funds		9291.52	18760.75	0.00	28052.27	13380.81
Total funds brought forward	16	18893.93	41144.71	0.00	60038.64	46657.83
Total funds carried forward	16	28185.45	59905.46	0.00	88090.91	60038.64

Balance Sheet

As at 31st. December	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Fixed Assets	9	0.00		0.00	
Investments	10	0.00		0.00	
			0.00		0.00
Current Assets					
Debtors	11	75.98		608.98	
Prepaid Expenses		359.67		400.00	
Accrued Income	12	3655.87		3961.21	
Bank and Cash		100622.87		70334.19	
			104714.39		75304.38
Less Creditors					
Falling due within 1 year	13		0.00		0.00
Accrued Expenses	14		16623.48		15265.74
Net Current Assets			88090.91		60038.64
Net Assets			88090.91		60038.64
Unrestricted Funds					
General funds	16	28185.45		18893.93	
Designated funds	16	59905.46		41144.71	
			88090.91		60038.64
Restricted funds	16		0.00		0.00
Endowment funds	16		0.00		0.00
Total Funds			88090.91		60038.64

The accounts were approved by the Livingston United Parish Church Council on 31st. January 2024.

For and on behalf of the Livingston United Parish Church Council

Chairperson

Treasurer

Livingston United Parish Church

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceeding years in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice : Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds, restricted funds or endowment funds, defined as follows. Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purposes defined in accordance with the objectives of the charity.

incoming resources

All donations and gifts are included within incoming resources under either unrestricted, restricted or endowment funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity (2023 £0.00, 2022 £0.00)..

Income is recognised on an accruals basis in the period in which it should have been received.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed Assets

Any tangible fixed assets having a cost to the charity of over £1,000 and a useful life of at least two years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over their estimated useful life

Investments

Any Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Livingston United Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Notes forming part of the financial statements for the year ended 31st December 2023.

	Unrestricted Funds 2023	Designated Funds 2023 £	Restricted & Endowment Funds 2023 £	Total 2023 £	Total 2022 £
1 Voluntary Income					
Offerings	53765.95	0.00	0.00	53765.95	49173.77
Gift Aid Tax Recovered	13986.97	0.00	0.00	13986.97	13208.97
Donations and Other	94.00	0.00	0.00	94.00	1289.72
	0.00	0.00	0.00	0.00	0.00
Sub-total	67846.92	0.00	0.00	67846.92	63672.46
2 Activities for Generating Funds					
Regular Fundraising Activities	1413.79	0.00	0.00	1413.79	1502.37
Use of Premises	5019.53	0.00	0.00	5019.53	3241.50
Other	91.50	0.00	0.00	91.50	84.35
Sub-total	6524.82	0.00	0.00	6524.82	4828.22
3 Investment Income					
Dividends Received	0.00	0.00	0.00	0.00	0.00
Bank Interest	174.63	0.00	0.00	174.63	54.00
Sub-total	174.63	0.00	0.00	174.63	54.00
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	0.00	0.00	0.00	0.00	0.00
Special Appeals + Collections	0.00	16193.60	0.00	16193.60	18623.33
Christian Aid	724.60	0.00	0.00	724.60	353.85
Other / Life + Work / Inspires etc.	0.00	0.00	0.00	0.00	0.00
Sub-total	724.60	16193.60	0.00	16918.20	18977.18
5 Other Incoming Resources					
Minority Interest (Barn Café)	0.00	55126.46	0.00	55126.46	45201.32
Total Income	75270.97	71320.06	0.00	146591.03	132733.18

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted & Endowment Funds 2023 £	Total 2023 £	Total 2022 £
6 Analysis of Resources Expended					
Costs of Generating Funds					
Fundraising Expenses	6.10	0.00	0.00	6.10	4.00
Other	0.00	0.00	0.00	0.00	0.00
	6.10	0.00	0.00	6.10	4.00
Charitable Activities					
Denominational Allocations	45815.00	0.00	0.00	45815.00	47277.00
Presbytery Dues	0.00	0.00	0.00	0.00	0.00
Council Tax	3542.11	0.00	0.00	3542.11	3361.04
Other Salaries and Stipends	3082.50	0.00	0.00	3082.50	1868.75
Pulpit Supply	0.00	0.00	0.00	0.00	0.00
Fabric Repairs + Maintenance	3310.73	0.00	0.00	3310.73	2232.34
Insurance + Rates	1823.24	0.00	0.00	1823.24	1550.89
Stationery + Office Expenses	626.20	0.00	0.00	626.20	483.06
Printing + Advertising	2271.64	0.00	0.00	2271.64	2835.93
Telephones	445.40	0.00	0.00	445.40	391.72
Sunday Clubs	0.00	468.85	0.00	468.85	521.76
Organists	0.00	0.00	0.00	0.00	0.00
Heat + Light	0.00	0.00	0.00	0.00	0.00
Donations	380.00	0.00	0.00	380.00	0.00
Travel Expenses	1821.60	0.00	0.00	1821.60	1194.07
Special Appeals etc.	0.00	3082.80	0.00	3082.80	6189.49
Christian Aid	724.60	0.00	0.00	724.60	353.85
Life + Work / Inspires etc.	0.00	0.00	0.00	0.00	0.00
Worship Expenses	1675.63	0.00	0.00	1675.63	2023.91
Minority Interest (Barn Cafe)	0.00	41578.15	0.00	41578.15	28887.51
Miscellaneous	254.70	7429.51	0.00	7684.21	19977.05
	65773.35	52559.31	0.00	118332.66	119148.37
Governance Costs					
Ind. Examiner's Fees	200.00	0.00	0.00	200.00	200.00
Total Resources Expended	65979.45	52559.31	0.00	118538.76	119352.37
Investment Revaluation	0.00	0.00	0.00	0.00	0.00
Transfer of Reserves	0.00	0.00	0.00	0.00	0.00
Total Expenditure	65979.45	52559.31	0.00	118538.76	119352.37
Net Income / (Expenditure)	9291.52	18760.75	0.00	28052.27	13380.81

	2023 £	2022 £
7 Staff costs and numbers		
Salary and Locum costs	0.00	0.00
NIC Employer's Contribution	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

The average number of employees during the year, calculated on the basis of a head count, was : -

	2023	2022
Ministry Team - not employees of LUPC	1.2	2.3
Locum Minister	0	0
Administration	0	0
Organists	0	0

Livingston United Parish Church contributes to each of the sponsoring bodies which provide ministerial support during the year via a fund managed centrally by the Church of Scotland.

These organisations pay the stipends and associated employer's NI contributions, pensions and housing and loan funds etc., according to their internal arrangements. Stipends are paid according to a national scale in the Church of Scotland. This scale is related to years of service.

8 Trustee Donations, Remuneration and Related Party Transactions

Donations to the charity by the trustees in 2023 amounted to approximately £13,610 (2022 - £15,499).

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. No trustee received remuneration for services rendered.

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Cost			
As at 1st. January 2023	0.00	0.00	0.00
Additions	0.00	0.00	0.00
Disposals	0.00	0.00	0.00
As at 31st. December 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Accumulated Depreciation			
As at 1st. January 2023	0.00	0.00	0.00
Charge for year	0.00	0.00	0.00
Eliminated on Disposals	0.00	0.00	0.00
As at 31st. December 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Book Value			
As at 31st. December 2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
As at 31st. December 2022	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

10 Investments

	2023	2022
Market Value as at 31 December 2022/2021	0.00	0.00
Unrealised gain / (loss) on investments	0.00	0.00
Market Value as at 31 December 2023/2022	<u>0.00</u>	<u>0.00</u>
Investments at Cost	0.00	0.00

11 Debtors	2023	2022
	£	£
Hall Lets	0.00	0.00
Travel Recharges	0.00	0.00
	0.00	0.00
Other	75.98	608.98
	<u>75.98</u>	<u>608.98</u>

12 Accrued Income	2023	2022
Gift Aid to be claimed	3341.37	3961.21
Concert Income	0.00	0.00
Advent Collection	0.00	0.00
Funeral Fees	0.00	0.00
Hall Rental	314.50	0.00
	<u>3655.87</u>	<u>3961.21</u>

13 Creditors	2023	2022
	£	£
Denominational Payments	0.00	0.00
Afternoon Tea charitable donation	0.00	0.00
Travel Expenses	0.00	0.00
Other Charges and Payments	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

14 Accrued Expenses	2023	2022
Denominational Payments	15000.00	15000.00
Travel Expenses	1200.00	0.00
Auditor	200.00	200.00
Council Tax	0.00	0.00
Other Charges and Payments	120.88	65.74
	<u>16520.88</u>	<u>15265.74</u>

15 Analysis of Net Assets among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Current Assets	29706.33	74905.46	0.00	0.00	104611.79
Current Liabilities	1520.88	15000.00	0.00	0.00	16520.88
	<u>28185.45</u>	<u>59905.46</u>	<u>0.00</u>	<u>0.00</u>	<u>88090.91</u>

16 Movement in Funds

	As at 1st. Jan. 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31st. Dec. 2023 £
Endowment Funds	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Restricted Funds	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Unrestricted Funds					
General	18893.93	75270.97	65979.45	0.00	28185.45
Designated Funds					
Training & Outreach/Comm.Dev.	342.49	0.00	0.00	0.00	342.49
Community Development pmt	0.00	2331.08	2331.08	0.00	0.00
Messy Church	654.60	113.32	154.19	0.00	613.73
Youth & Children	908.09	0.00	314.66	0.00	593.43
Church Holiday	-65.36	2095.00	1654.00	0.00	375.64
Property & Equipment	108.37	399.45	0.00	0.00	507.82
Appeals	0.00	3082.80	3082.80	0.00	0.00
Community Support Fund	0.00	3000.00	3000.00	0.00	0.00
Benevolent Fund	180.00	0.00	100.00	0.00	80.00
"EMU" post	10100.00	5000.00	0.00	0.00	15100.00
Music4U	135.95	0.00	68.50	0.00	67.45
Flower Fund	308.45	115.00	275.93	0.00	147.52
Minority Interest (Barn Café)	28472.12	55183.41	41578.15	0.00	42077.38
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	60038.64	146591.03	118538.76	0.00	88090.91
Total Funds	60038.64	146591.03	118538.76	0.00	88090.91

Purposes of Designated Funds

Training & Outreach /	For the cost of training and development of members and outreach activities
Community Development	For Community Development projects.
Community Development pmt	Donations from Afternoon Teas for specific highlighted local charities
Messy Church	To fund Messy Church activities.
Youth & Children	To contribute towards the cost of the youth worker's activities.
Church Holiday	For the income and expenses for the Church holiday weekend
Property & Equipment	For general repairs and maintenance of church property
Benevolent Fund	To provide the team ministers with funds for, inter alia, parish benevolent work etc.
Appeals	For specific charitable appeals
"EMU" post	To assist with the cost of the second ministry post.
Community Support Fund	To disburse grants and donations to local charities and residents facing financial hardship
Flower Fund	To finance the flower ministry
Music4U	To fund the Music4U's activities which assist dementia patients and their carers.
Minority Interest (Barn Café)	A separate Community café whose accounts are run via LUPC for convenience. The Café is not part of the LUPC's activities.