

**St Michael's Parish Church of Scotland
Linlithgow**

**ANNUAL REPORT & ACCOUNTS
for
Year Ended 31 December 2020**

Congregation No. 020149

Charity No. SC016185

Trustees' Annual Report Year ended 31 December 2020

The trustees present the annual report and accounts for St Michael's Parish Church of Scotland, Linlithgow for the year ended 31 December 2020.

Reference and Administrative Information

Charity Name: St Michael's Parish Church of Scotland, Linlithgow

Charity Registration Number: SC016185

Congregation Reference No: 020149

Contact Address: The Church Office
Cross House
The Cross
Linlithgow
EH49 7AL

Trustees

See Appendix 3

Principal Office-bearers

Minister: Rev Dr Liam J Fraser

Session Clerk: Alan D Miller

Church Accountant: David McIntosh (resigned August 2020)

Finance Officer: Tim Brown

Independent Examiner

Richard F. Baird, C.A.
A9 Partnership
Abercorn School
Newton
Broxburn
EH52 6PZ

Principal Bankers

Charities Aid Foundation Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

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. 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. At 31 December there were 97 elders, all of whom were trustees, engaged in current service. (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 at least nine times in a year. Responsibilities for aspects of the life and work of St Michael's are delegated as appropriate to Kirk Session teams. The alignment of these teams with our mission is shown in **Appendix 1**. In order to maintain effective governance and decision-making, during 2020 much on-going business was delegated to the Coordinating Team (principally comprising the leaders of the other Session teams). All decisions taken under delegated powers were reported to Session. Session itself took decisions either via email consultation or via Zoom meetings as required.

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.

Mission

The Mission of St Michael's is *Knowing Christ better – Serving Him together – Making Him known to others*, and we seek to ensure that the mission shapes all the work of the Kirk Session.

Overview of Progress

For St Michael's as for all churches and other bodies, 2020 has been a year like no other. We started reviewing our health and hygiene measures in January 2020, little suspecting that within 2 months our buildings would be closed, and our on-going activities mostly halted, as a result of the rapid spread of the Covid-19 virus. Nevertheless, thanks to the skills and commitment of many members, and undergirded by our faith in the goodness of God, we quickly made radical adaptations to our activities so that we could continue to worship, to serve and to reach out.

Although the overall number of members continues to decline slowly, as shown over an 8-year period in **Appendix 2**, there are encouraging signs in the increasing number both of new members and of people engaged with our new expressions of church. This has been particularly apparent in the popularity of online services and activities.

“Knowing Christ Better”

In place of our regular pattern of 3 morning services each Sunday (2 in the church sanctuary and one at Springfield School), our worship life moved online with effect from late March 2020. A pre-recorded weekly service was made available on our Facebook page each Sunday at 11, closely followed by release on YouTube. An immense amount of creativity – and hard work - went into both the preparation and the editing of services. The average number of viewings per service has been 350.

Most services were followed by informal fellowship time on Zoom, with live transmission of Communion services via our website taking place on occasions. Several special services were pre-recorded but some, such as the Remembrance Sunday service, were live-streamed from the church. During the Christmas season both the Christingle and Watchnight services were live-streamed, the latter with congregation present, and the Nativity and Lessons and Carols services were pre-recorded each with a large number of contributors involved.

As Covid-19 requirements and guidance progressed in the course of the year, it became possible to resume some live events in church. Kirk Session agreed in August 2020 that life events (baptisms, funerals and weddings) could once again be held in-church, and in September 2020 that in-church services could resume. Once again, considerable efforts were made to understand Covid-19 guidance from both the Scottish Government and the Church of Scotland, to translate it into effective and practicable guidance and to train and support those responsible for stewarding of events.

Sunday Club, Bible Class and Youth Fellowship have all continued to operate via Zoom. Seedlings (Tots and Toddlers church) has also continued, on Zoom, Facebook and YouTube. We are grateful to Trish Archibald, our Youth and Family Outreach Worker, for the enormous efforts she has made in these and other ways to support children and families.

We continued to encourage both shared and individual prayer and Bible study. Prayer items were posted daily on Facebook; our prayer chain continued to respond to specific requests for prayer; and several small groups met regularly, focusing discussion on material drawn from our online services.

During 2020, we baptised 6 children, and held 1 wedding and 27 funerals.

As the community gradually moves out of Covid-19 restrictions during 2021, we plan to review our patterns of worship to ensure we best meet the needs of both our current and our not-yet members.

“Serving Him Together”

Pastoral care continued to form a central element of our work. Our district elders and visitors quickly adapted to lockdown conditions by communicating regularly with members electronically and by phone. The feedback from members was so positive that Kirk Session determined we should re-focus our district visiting system onto engaging with members by all available means of communication as best suits both the visitor and the member. Additionally, around 480 members now receive regular e-mail newsletters.

Under the guidance of our Pastoral Care Team, more specific needs continued to be met through pastoral visitors developing supportive relationships with people facing significant challenges, trained bereavement support and sensitive support for those experiencing the process of dying. Although supports such as the monthly Sunshine Sing-Along for Memory could not continue in their previous form, efforts were made to maintain connections with attendees and their carers.

A wide range of church groups and activities, such as the Chapters Book Club, quickly adapted to working online. The leadership of The Guild maintained regular contact with members by newsletters and by phone.

We continued to encourage members to engage in social justice work, reflected in a high level of involvement in the West Lothian Foodbank and in Bethany Christian Trust's Edinburgh winter shelter, and on-going support for Linlithgow Young People's Project. St Michael's people continued to be active in supporting the work of Christian Aid and of the Fairtrade movement.

As lockdown commenced, we brought together Linlithgow churches and community organisations to create Linlithgow Coronavirus Support, offering both practical assistance and emotional support to anyone who required it as a result of Covid-19 restrictions. The service was led and financially administered by St Michael's people, with over 100 volunteers recruited from the community. Having dealt with 227 calls, as a result of the relaxation of Covid-19 measures the service was paused in August 2020.

During 2021, we plan to launch a Listening Service to provide pastoral care and support to anyone requesting it, whether church member or not, by a variety of means.

"Making Him Known to Others"

We were delighted to obtain agreement, early in 2020, to add a centrally-funded post of Pioneer and Outreach Worker to our team. Various delays caused by Covid-19 restrictions affected the recruitment process; however, following competitive interviews Lorraine Orr was appointed in October 2020. We look forward to Lorraine commencing in role in January 2021. A training programme in developing fresh expressions of church is creating a team of members to engage with her in this work.

Seedlings continued to engage with families beyond the normal reach of the church, but online. Trish Archibald continued her excellent working relationship with local primary schools, including leading virtual assemblies and gifting St Michael's angel packs to children and staff.

Our Boys' Brigade Company continued to attract and engage with about 70 boys and young men, many with no other church involvement and several of whom participated in regular Zoom meetings. A youth Alpha course also ran online.

Although opportunities for other outreach events were limited due to Covid-19 restrictions, we participated in the national Tear Fund Quiz Night and ran a regular and Covid-safe 'Walk and Talk' group.

2030 Vision

The series of '2030: Our Story' workshops held in the autumn of 2019 generated a great deal of creative thinking about the future of St Michael's. Although it was not possible to hold a church conference as we had hoped to do, a follow-up consultation exercise in May 2020 underlined the desire to move forward in faith. The various ideas were drawn together in A Vision for 2030, which was approved by Kirk Session in December 2020.

The Vision is of an ancient community, animated by a living hope and becoming a blessing for our town through its service, facilities and witness. We seek to welcome all with loving hospitality, and to look after their welfare. For those who find themselves wondering if there is more to life, we aim to provide accessible and engaging worship.

To facilitate the Vision, we will transform Cross House into a centre for community and wellbeing; enhance the church Sanctuary as a venue for more flexible forms of worship and other events; create new forms of worship that are relevant and attractive to our neighbours; deepen our emphasis on training and discipleship; and continue to develop our online presence. The Vision will be earthed in a three year action plan to be developed early in 2021.

Stewardship and Finance

Kirk Session continued to monitor income and expenditure regularly, with detailed analysis being undertaken monthly by the Stewardship and Finance team and reported to Session via the Coordinating team.

Covid-19 restrictions significantly impacted on income from freewill offerings, weddings and Cross House lettings. We are very grateful to the many members who responded to the invitation to switch to giving by standing order. Expenditure on property maintenance was also very much restricted. Further analysis is provided in the following section of the report.

We have engaged SKS Consultants to assist us to develop a fundraising strategy. The purpose of the strategy will be to support the range of property projects required to facilitate our 2030 Vision. The proposed strategy is scheduled for delivery in the spring of 2021, and is likely to form a major focus of activity for some time to come.

Property

Our two Grade A listed buildings – the church building itself, and the Cross House / Kirk Hall complex – present us with both enormous opportunities in their use, and great challenges in their care and maintenance. Our Property Team ably manages both on-going maintenance and repair work and a large and varied workload of project work designed to secure and enhance the role our buildings play in the life of the church and the community.

Covid-19 restrictions severely disrupted the planned schedule of maintenance, repair and renewal works, but also in themselves became a major focus of attention both to meet insurance requirements and to enable in-church worship and life events to resume safely. As a result, many of the projects planned for 2020 were put on hold.

A full assessment of the condition of the iconic Crown of Thorns spire, undertaken during the summer, revealed a need for major repair and refurbishment works with a potential cost of £120k. Progress was also made with the design and approval of revised drainage systems for the church, gutter clearing and stabilisation of internal stonework.

Further evidence emerged of extensive damp penetration in the church stonework, potentially requiring both a full survey and a thorough repair programme. Along with work on the Crown of Thorns, this and other major projects have been rescheduled for 2021 onwards.

In furtherance of the developing 2030 Vision, Kirk Session approved the appointment of Page\Park Architects to draw up proposals for the comprehensive repair and refurbishment of Cross House as a community hub. Their proposals will be received and considered in the course of 2021.

Safeguarding

We continued to comply with both Church and civil law relating to Safeguarding of children and vulnerable adults. Alison Murray carries out all necessary functions as safeguarding coordinator, with support from Andy Tunnicliffe. We are well versed in the requirements of the Church of Scotland's policies on safeguarding, and our Panel continues to be in place.

Human Resources

The ministry team continued to comprise Rev Dr Liam Fraser as minister, Trish Archibald as Youth and Family Outreach Worker, and Rev Thom Riddell as Ordained Local Minister. The ministry team will shortly be joined by Lorraine Orr.

We continued to employ Val Wood as church secretary, Alison Hastie as Church organist and Jeanette Aitken and Katrina Balderstone as cleaners, all part-time.

None of the Church's work and witness would be possible, however, without the enormous commitment of time and effort by a host of members and other friends of the Church. During 2020, both staff and volunteers have amply demonstrated their commitment and creativity in finding new ways to sustain our church life and witness. We look forward to carrying that commitment and creativity forward into 2021.

Financial Review

Overview of Accounts

The chaos and uncertainties of a never-before experienced pandemic have unsurprisingly affected our accounts for 2020. When lockdown began and the Church and Cross House were closed and several of our income streams dried up, there was serious concern about the impact on our income. Several factors have combined to make the final results significantly better than might reasonably have been expected – a deficit of £5,825 on the Income & Expenditure account.

While both income and expenditure have been affected, it is largely due to the faithful giving of so many, as well as prudent spending, that our financial situation is as stable as it has proved to be.

Our income is derived largely from standing order donations from members; these have remained stable, and indeed increased, during 2020. Our income from freewill offering envelopes, traditionally delivered into the offering bags during Sunday services, has hugely reduced. However, our congregation has risen to the challenge: many members have created standing orders, while others have dropped off bundles of envelopes or have written cheques instead. For all of this giving we remain most grateful.

Our other normal sources of income have been reduced to almost nil. For nine months there has been no wedding income, no rental income, no income from visitors. The doors of St Michael's have sadly been closed. Equally, some running costs reduced due to lack of activity, and property maintenance was considerably lower as much planned work could not be undertaken due to the pandemic restrictions.

What do these figures mean for 2021 and beyond? Holding the 2020 deficit to a relatively low figure is no guarantee of being able to repeat the feat in 2021. There is no indication yet as to when income generation is likely to fully restart in 2021. The reduction in expenditure on Property, on the other hand, reflects not savings but merely delay, as essential repairs become even more essential and possibly more expensive.

St Michael's will face significant financial challenges in the months and years ahead. Once restrictions allow it, there will be much work to be done to rebuild our dormant income streams. Planned expenditure on our buildings will require to be funded, whether this is essential maintenance such as the repair of the Crown of Thorns or development expenditure such as the proposed upgrade to Cross House. It is to be hoped that the members and friends of St Michael's will continue their unstinting financial support in the challenging days ahead.

Risk Management

We face a number of challenges. The average age of our congregation continues to increase and we still rely on a small number of extremely generous donors for a large percentage of our regular income. Another financial impact of an ageing membership is that many tasks now carried out by volunteers, may in future require professional paid help – increasing our costs. The Finance team will continue to explore every possible avenue to inform the congregation of our situation.

Reserves Policy

In normal times the Trustees' policy is to aim to hold reserves equivalent to approximately 6 months' expenditure including designated central funds. Over the past few years the Trustees have managed to build up reserves in excess of this target in anticipation of exceptional

expenditure on Cross House which could amount to £1-1.5M. Reserves are expected to be reduced this year, both by the forecast property spend and the unforecast effects of the pandemic. The aim will be to maintain the reserves at or above the 6 month target.

Statement of Trustees' Responsibility

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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Alan D Miller
Session Clerk

Date: 6 April 2021

**Independent Examiner's Report to The Trustees of
St. Michaels Parish Church of Scotland
Year Ended 31 December 2020**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity 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 trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 (as amended). 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 seeking 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 of the statement of account for the year ended 31 December 2020, 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.



Richard F Baird, CA

Date: 7th April '21

Abercorn School,
Newton,
West Lothian EH52 6PZ.

Statement of Financial Activities
Year ended 31 December 2020

		Unrestricted Funds	Restrict ed Funds	Total	Unrestricted Funds	Restricted Funds	Total
Note		2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Income and endowments from							
	1	298,411	46,193	344,604	319,942	68,949	388,891
	2	12,814	0	12,814	52,124	0	52,124
	3	0	0	0	0	0	0
	4	4,525	0	4,525	4,244	0	4,244
	5	3,935	0	3,935	0	0	0
Total Income		<u>319,685</u>	<u>46,193</u>	<u>365,878</u>	<u>376,310</u>	<u>68,949</u>	<u>445,259</u>
Expenditure on							
	6	1,589	0	1,589	8,615	0	8,615
		322,760	22,829	345,589	362,425	80,724	443,149
		0	0	0	0	0	0
Total Expenditure		<u>324,349</u>	<u>22,829</u>	<u>347,178</u>	<u>371,040</u>	<u>80,724</u>	<u>451,764</u>
Net income/(expenditure) before gains and losses on investments		(4,664)	23,364	18,700	5,270	(11,775)	(6,505)
Net gains/(losses) on investments		(1,161)	0	(1,161)	553	0	553
Net income/(expenditure)		<u>(5,825)</u>	<u>23,364</u>	<u>17,539</u>	<u>5,823</u>	<u>(11,775)</u>	<u>(,5952)</u>
Transfer between Funds		(300)	300	0	0	0	0
Reconciliation of Funds							
Total funds brought forward		505,534	66,901	572,435	499,711	78,676	578,387
Total funds carried forward		<u>499,409</u>	<u>90,565</u>	<u>589,974</u>	<u>505,534</u>	<u>66,901</u>	<u>572,435</u>

St Michaels Parish Church of Scotland
Statement of Cash Flows
Year Ended 31 December 2020

	<u>Note</u>	Total Funds 2020 £	Total Funds 2019 £
Net Cash used in Operating activities	16	1,575	(9,528)
Cash flows from investing activities			
Interest and dividends		4,525	4,244
Purchase of Fixed Assets		0	0
Proceeds from sale of investments		0	0
Net cash provided by investing activities		4525	4244
Cash flows from financing activities			
Repayment of borrowings		0	0
Net Cash provided by financing activities		0	0
Change in cash and cash equivalents in the year		6,100	(5,284)
Cash and cash equivalents brought forward		366,894	372,178
Cash and cash equivalents carried forward		372,994	366,894

St Michaels Parish Church of Scotl

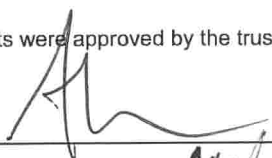
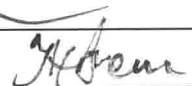
Balance Sheet at 31 December 2020

		2020			Total	Prior
		Unrestricted	Restricted	Endowmen	Funds	Year
	Note	Funds	Funds	Funds	2020	2019
		£	£	£	£	£
Fixed Assets						
Tangible assets	9	0	0	0	0	0
Investments	10	219,595	0	0	219,595	220,756
Total fixed assets		<u>219,595</u>	<u>0</u>	<u>0</u>	<u>219,595</u>	<u>220,756</u>
Current Assets						
Debtors	11	6,181	0	0	6,181	7,692
Cash at Bank and in hand		306,093	66,901	0	372,994	366,894
Total current assets		<u>312,274</u>	<u>66,901</u>	<u>0</u>	<u>379,175</u>	<u>374,586</u>
Creditors						
Amounts falling due within one year	12	8,796	0	0	8,796	22,907
Net Current Assets		<u>303,478</u>	<u>66,901</u>	<u>0</u>	<u>370,379</u>	<u>351,679</u>
Net Assets		<u>523,073</u>	<u>66,901</u>	<u>0</u>	<u>589,974</u>	<u>572,435</u>

The Funds of the Charity

Restricted Funds	15	90,565		90,565	66,901
Unrestricted Funds					
Designated Funds		124,322		124,322	122,315
General Funds		375,087		375,087	383,219
		<u>499,409</u>		<u>499,409</u>	<u>505,534</u>
Total Charity Funds	15	<u>589,974</u>		<u>589,974</u>	<u>572,435</u>

The accounts were approved by the trustees on 6th April 2021 and signed on their behalf by

Session Clerk

Finance Officer

St Michaels Parish Church of Scotland
Year ended 31 December 2020

Accounting Policies

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

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

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 objects 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 there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects 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.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of the congregational members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

St Michaels Parish Church of Scotland

Year ended 31 December 2020

Accounting Policies

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Cross House, Kirk Hall and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a cost to St Michael's of greater than £3000 and a useful life of at least three years, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over a three year period, but in exceptional circumstances, with the approval of Session, this may be extended on individual assets to a maximum of twenty years.

Investments

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

St Michaels Parish Church Linlithgow 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.

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
1 Donations and Legacies						
Offerings	234,619	6,250	240,869	254,381	6,250	260,631
Tax recovered on Gift Aid	55,881	450	56,331	56,102	0	56,102
Legacies	0	5,793	5,793	1,000	500	1,500
Other Income	7,911	33,700	41,611	8,459	62,199	70,658
Donations and Legacies	<u>298,411</u>	<u>46,193</u>	<u>344,604</u>	<u>319,942</u>	<u>68,949</u>	<u>388,891</u>
2 Income from charitable activities						
Weddings and funerals	944		944	11,388	0	11,388
Regular Fundraising Activities	3,102		3,102	14,437	0	14,437
Use of Premises	8,595		8,595	21,025	0	21,025
Bride event income	0		0	0	0	0
Visitors' Stall	173		173	5,274	0	5,274
Income from charitable activities	<u>12,814</u>	<u>0</u>	<u>12,814</u>	<u>52,124</u>	<u>0</u>	<u>52,124</u>
3 Income from other trading activities						
Rent Received	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Income from renting out the Kirkgate flat is included in "Use of Premises in Note1, as in previous years						
4 Investment income						
Deposit interest	2,679	0	2,679	2,054	0	2,054
Dividends received	410	0	410	1,271	0	1,271
Bank interest	1,436	0	1,436	919	0	919
Total Investment Income	<u>4,525</u>	<u>0</u>	<u>4,525</u>	<u>4,244</u>	<u>0</u>	<u>4,244</u>
5 Other Income						
JRS Grant - Furlough	3,935	0	3,935	0	0	0
5 Other Income	<u>3,935</u>	<u>0</u>	<u>3,935</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOME	<u>319,685</u>	<u>46,193</u>	<u>365,878</u>	<u>376,310</u>	<u>68,949</u>	<u>445,259</u>

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
6 Analysis of Expenditure						
Raising Funds						
Investment Managers Fees	0	0	0	0	0	0
Visitors' stall	371	0	371	2,847	0	2,847
Life and work	479	0	479	958	0	958
Church Magazine	698	0	698	2,070	0	2,070
Wedding expenditure	41	0	41	2,740	0	2,740
Brides event	0	0	0	0	0	0
Offering Envelopes	0	0	0	0	0	0
	<u>1,589</u>	<u>0</u>	<u>1,589</u>	<u>8,615</u>	<u>0</u>	<u>8,615</u>
Charitable Activities						
Ministries and Mission Allocation	163,373	0	163,373	152,098	0	152,098
Presbytery Dues	2,105	0	2,105	2,900	0	2,900
Locum Minister	0	0	0	0	0	0
Minister's Expenses	2,969	0	2,969	693	0	693
Youth Worker	27,885	0	27,885	26,904	0	26,904
Pulpit Supply	0	0	0	16,028	0	16,028
Other Staff Costs	29,091	0	29,091	31,935	0	31,935
Fabric Repairs & Maintenance	14,800	15,799	30,599	42,442	68,320	110,762
Rental expenses	1,058	0	1,058	4,746	0	4,746
Council Tax/Insurance	25,153	0	25,153	21,780	0	21,780
Other Buildings Costs	26,859	0	26,859	17,371	0	17,371
Organ & Audio	360	0	360	6,758	0	6,758
Church Office Expenses	12,512	0	12,512	14,735	0	14,735
Other Expenses	16,595	7,030	23,625	24,035	12,404	36,439
	<u>322,760</u>	<u>22,829</u>	<u>345,589</u>	<u>362,425</u>	<u>80,724</u>	<u>443,149</u>
Total Resources Expended	<u>324,349</u>	<u>22,829</u>	<u>347,178</u>	<u>371,040</u>	<u>80,724</u>	<u>451,764</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

	2020 £	2019 £
7 Staff costs and numbers		
Salaries and wages	55,123	55,480
Employers Contribution	284	2,156
Total	<u>55,407</u>	<u>57,636</u>

The average number of employees during the year was:

	2020 Number	2019 Number
Ministry Team	1	1
Administration	1	1
Organist	1	1
Premises Maintenance	2	2
	<u>5</u>	<u>5</u>

No members of staff are paid more than £60,000.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers 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 £28,317 and the maximum stipend (in the 5th and subsequent years) £34,557.

8 Trustee Remuneration and Related Party Transaction

During the year, 11 Trustees (2019 - 21) received reimbursement of expenses totalling £1,586 (2019 - £3,479).

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

During the year a total of £85,239 (2019- £89,816) was donated to the congregation by trustees

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2020	0	0	0
Additions	0	0	0
Disposals	0	0	0
At 31 December 2020	<u>0</u>	<u>0</u>	<u>0</u>
Accumulated Depreciation			
At 1 January 2020	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2020	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value			
At 31 December 2020	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2019	<u>0</u>	<u>0</u>	<u>0</u>

10 Investments

	2020	2019
	£	£
Listed UK Investments		
Opening Market Value at 31 December 2019	9,089	8,536
Unrealised gain / (loss) on investments	(1,161)	553
Closing Market Value at 31 December 2020	<u>7,928</u>	<u>9,089</u>

Investments held at 31st December 2020

1452 Ord.25p shares, Edin Inv Trust

Investments are held primarily to provide an investment return for the charity.

	2020	2019
	£	£
Land at Valuation		
Opening Balance	211,667	211,667
Revaluation	0	0
Closing Balance	<u>211,667</u>	<u>211,667</u>
Total Investments	<u>219,595</u>	<u>220,756</u>

Session Lands of Magdalen(17.45 Ha) were valued by CKD Galbraith LLP, qualified Chartered Surveyors on 26th March 2019 at an open market value of £635,000 following the rezoning within the West Lothian Development plan in September 2018 of 3.1 ha as suitbale for housing development. Two thirds of the proceeds on sale would be due to Linlithgow Parish Trust, and as such only one third of the valuation has been included within the financial statements.

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

11 Debtors

	2020	2019
	£	£
Gift Aid Tax Refund Due	4,207	5,852
Prepayments & other debtors	1,974	1,840
	<u>6,181</u>	<u>7,692</u>

12 Creditors

	2020	2019
	£	£
Accruals	8,004	22,247
Taxation & social security	792	660
	<u>8,796</u>	<u>22,907</u>

13 Analysis of Net Assets Among Funds

2020	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	0	0	0	0
Investments	219,595	0	0	219,595
Current Assets	164,738	124,322	90,115	379,175
Current Liabilities	(8,796)	0	0	(8,796)
Net assets at 31 Dec 2020	<u>375,537</u>	<u>124,322</u>	<u>90,115</u>	<u>589,974</u>

2019	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	0	0	0	0
Investments	220,756	0	0	220,756
Current Assets	185,370	122,315	66,901	374,586
Current Liabilities	(22,907)	0	0	(22,907)
Net assets at 31 Dec 2019	<u>383,219</u>	<u>122,315</u>	<u>66,901</u>	<u>572,435</u>

14 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

St Michaels Parish Church of Scotland

Notes forming part of the financial statements

for the year ended 31 December 2020

15 Movements in Funds

2020	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Restricted Funds					
Cross House Projects	46,753	9,500	0	300	56,553
Audio Visual Equip	(143)	0	0	0	(143)
New Ventures	14,396	962	564	0	14,794
Outreach Projects	63	419	193	0	289
Organ Fund	378	3,962	23	0	4,317
LYPP	0	6,250	6,250	0	0
West Door Project	5,904	100	(551)	0	6,555
War Memorial Fund	(450)	0	0	0	(450)
Crown of Thorns Fund	0	25,000	16,350	0	8,650
Total Restricted funds	66,901	46,193	22,829	300	90,565
Unrestricted Funds					
<u>Central</u>					
Fabric Fund	116,217	2,105	0	0	118,322
Other Designated Funds	1,438	0	0	0	1,438
Visitors Stall	0	173	371	198	0
<u>Organisations</u>					
Guild	760	4,713	4,454	(300)	719
Parent & Toddler	3,900	952	1,009	0	3,843
Junior Church	0	0	0	0	0
	122,315	7,943	5,834	(102)	124,322
General Funds					
General Fund	211,667	311,742	319,676	(198)	203,535
Reserve Fund	171,552	0	0	0	171,552
	383,219	311,742	319,676	(198)	375,087
Total Unrestricted funds	505,534	319,685	325,510	(300)	499,409
Total funds 2020	572,435	365,878	348,339	0	589,974

2019	At 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Restricted Funds					
Cross House Projects	46,384	11,877	11,508	0	46,753
Audio Visual Equip	20,124	0	20,267	0	(143)
New Ventures	13,077	2,515	1,196	0	14,396
Outreach Projects	298	700	935	0	63
Organ Fund	345	4,056	4,023	0	378
LYPP	0	6,250	6,250	0	0
West Door Project	0	22,601	16,697	0	5,904
War Memorial Fund	(1,552)	20,950	19,848	0	(450)
Total Restricted funds	78,676	68,949	80,724	0	66,901
Unrestricted Funds					
<u>Central</u>					
Fabric Fund	116,217	0	0	0	116,217
Other Designated Funds	1,438	0	0	0	1,438
Visitors Stall	0	5,274	2,847	(2,427)	0
<u>Organisations</u>					
Guild	855	9,830	9,925	0	760
Parent & Toddler	1,032	4,607	1,739	0	3,900
Junior Church	0	0	0	0	0
	119,542	19,711	14,511	(2,427)	122,315
General Funds					
General Fund	211,667	357,152	356,529	(623)	211,667
Reserve Fund	168,502	0	0	3,050	171,552
	380,169	357,152	356,529	2,427	383,219
Total Unrestricted funds	499,711	376,863	371,040	0	505,534
Total funds 2019	578,387	445,812	451,764	0	572,435

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

Cross House Project	Funds for improvements to Cross House
Audio Visual Equipment	Funds received for major improvements to the church Audio Visual equipment
New Ventures	Funds received for the commencement of new church activity in the community
Outreach Projects	Funds received for the continuing work of a wide range of outreach projects
Organ Fund	Funds received for repair and maintenance of organ
LYPP	Funds received to support Linlithgow Young People Project
West Door Project	Funds received for major improvements to the West Door
War Memorial Fund	Funds for restoration of War Memorial
Crown of Thorns Fund	Fund for restoration of Crown of Thorns
Designated Funds	
Fabric Fund	Funds set aside for non-routine upkeep of the church's buildings
Designated Funds	Funds set aside for specific purposes
Visitors' Stall	Shop at the NW corner of the church
Guild	The St Michaels Church of Scotland Guild
Parent & Toddler	The Parent & Toddler Group who meet two mornings a week in Cross house
Junior Church	Funds raised by the Junior Church to supplement the contributions from the Church
General Fund	
General Fund	The routine income and expenditure of the year. The balance is transferred to reserves
Reserve Fund	The accumulation of prior years' surpluses plus any exceptional income

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2020

16 Reconciliation of net movement in funds to net cash flow from operating activities

	<u>2020</u>	<u>2019</u>
	£	£
Net movement in funds	17,539	(5,952)
Add back depreciation charge	0	0
Deduct Interest Income	(4,115)	(2,973)
Deduct gains/add back losses on investments	751	(1,824)
Decrease (Increase) in debtors	1,511	(705)
Increase (Decrease) in creditors	(14,111)	1,926
Net cash used in operating activities	<u>1,575</u>	<u>(9,528)</u>

17 Collections for Third Parties

	<u>2020</u>	<u>2019</u>
	£	£
Barnabas Fund	203	0
Bethany Christian Trust	0	1,040
Bethany pennies	513	499
Chogoria Hospital, Kenya	0	991
Crossreach	0	1,040
Compassion UK	0	357
Cyclone Appeal	0	1,059
Erskine Hospital	0	589
Foodbank	0	528
Guild Projects	1,400	4,480
Linlithgow Day Care Centre	0	1,596
Linlithgow Link	0	1,596
L.Y.P.P.	6,250	7,846
MAF	0	280
Mulanje Presbytery	0	278
Olive Grove Chapel	0	2,080
J Paton Funeral Retiring	0	673
Poppy Scotland	169	589
Quiet Waters	0	357
Rock Trust	0	235
Sands Lothian	0	280
Souper Sunday	976	1,006
Water Aid	0	235
	<u>9,511</u>	<u>27,634</u>

ST MICHAEL'S PARISH CHURCH, LINLITHGOW

ALIGNMENT OF OUR MISSION, KIRK SESSION TEAMS AND PROGRAMMES

Mission	Kirk Session Team and Remit	Organisations etc.
Knowing Christ Better	Education Team <i>promoting Christian learning and education for everyone</i>	Sunday Club Bible Class Youth Fellowship Boys' Brigade House groups
	Music & Worship Team <i>promote the development and enrichment of the worship life of the whole church</i>	Choir Family Band Messy Church Springfield services Time of Stillness Seedlings
Serving Him together	Fellowship Team <i>developing and enriching the fellowship life of the whole church</i>	The Guild The Parent and Toddler Group
	Pastoral Care Team <i>assisting in the provision of pastoral care to the Church congregation and Parish</i>	Pastoral Visitors Bereavement Support Team Various forms of prayer support Church visitors Church flowers
	International Team <i>promoting awareness of and support for international Christian work</i>	Reineh twinning Christian Aid Fundraising for e.g. Chogoria and CofS HIV project Partnership with Eunpha Church, South Korea
	Social Justice Team <i>promoting engagement in social justice issues both locally and nationally</i>	Links with e.g. West Lothian Food Bank and Bethany Christian Trust

Making Him known to others	Mission and Outreach <i>promoting St. Michael's work and witness in the local</i>	Walk and Talk "Chapters" book group Pub carol singing Drama productions One-off outreach events
	Open Church <i>Open church arrangements, publications, visitors' stall</i>	Open church
All supported corporately by -	Coordinating Team <i>facilitating effective management of resources and operation of Kirk Session in fulfilment of St Michael's mission</i>	
	Stewardship and Finance <i>oversight of the stewardship and financial management necessary for the work and development of St Michael's</i>	
	Property <i>repair, renewal, maintenance, upgrading and improvement of fabric, furnishings and equipment</i>	
	Communication Team <i>support to all areas of communication within the church</i>	

Appendix 2: Membership

	2020	2019	2018	2017	2016	2015	2014	2013
Membership at 1 January	1265	1278	1289	1307	1327	1359	1374	1401
New Members:								
By Profession of Faith	0	4	1	2	0	2	3	3
By Transfer	3	7	5	2	4	7	10	5
By Resolution of Kirk Session	1	4	0	3	3	0	2	0
Re-joined	0	0	0	0	0	0	1	0
Total New Members	4	15	6	7	7	9	16	8
Leavers:								
Deceased	27	19	14	16	22	27	23	27
Disjoined	6	9	3	9	5	14	8	8
Total Leavers	33	28	17	25	27	41	31	35
Net gain (+) or loss (-)	-29	-13	-11	-18	-20	-32	-15	-27
Membership at 31 December	1236	1265	1278	1289	1307	1327	1359	1374

Appendix 3: Trustees

ADAM, Alex N	FISHER, John
ADAM, June	FORSYTH, Stewart
AITKEN, James	FOWELL, Ian
ALLATT, Jill	FRANCE, Anita
BENNIE, Anne	FRANCE, Peter
BIRRELL, Elma	FRASER, Rev Liam J
BLACK, Wanda	GRAHAM, Iain
BLAKE, Maureen	GREEN, Marshall
BLAKE, Stephen J	GUNSTONE, Margaret
BROWN, Eric	HENDERSON, Margaret
BROWN, Jane	HOURSTON, Bill
BROWN, Tim H	IRVINE, William
BROWN, Tom	JAMIESON, Linda
BURGESS, Donald	JOHNSTON, Ashley – ordained Nov. 2020
CAMERON, J Rory	JOHNSTON, Margaret
CHADWICK, Anne	KELLY, Dora
CHADWICK, Tom	KELLY, Jim
CHRISTIE, Jeff	KENNEDY, Allan
COLLEN, Chris D	LAING, Elaine
COSTLEY, W Tom	LAW, Anne
COYLE, Ivan	LEITCH, Elizabeth
CURLE, Tracy	LIGHTBODY, Brian
DAVIDSON, Paul	MACARTNEY, John – ordained Nov. 2020
DIXON, Brian R	MACDONALD, Jane
DUERDEN, Ken – admitted Nov. 2020	MackENZIE, Dr Kenneth
DUKE, Fiona	McINTOSH, Catherine – temporarily demitted as of Aug. 2020
DUNCAN, Christine	McINTOSH, Jamie – temporarily demitted as of Aug. 2020
DUNCAN, Marion TS	
DUNCAN, William	McKEOWN, Barry

MARSHALL, Stephen

MELDRUM, Jean

MICHIE, James

MIDDLETON, Norman

MIDDLETON, Ruth

MILLAR, Alison

MILLER, Alan

MILLER, Alison

MITCHELL, Moyra

MOLLOY, Rona

MORRICE, Derry

MORRICE, Katrina

MORRISON, David

MURRAY, Alison

MUSGRAVE, Ian

MUSGRAVE, Sheila

NEEDHAM, John

PANDIAN, David

PARKINSON, Alison – admitted Feb. 2020

PARKINSON, John

PETERS, Andrew – demitted Feb. 2020

RAE, Jim

RAE, Sheila

RATCLIFFE, Phill

RATCLIFFE, Sue

REID, John

RHIND, Brian – ordained Nov. 2020

ROBERTSON, David

ROSS, Elizabeth

ROSS, William M

RUSSELL, Peter

SHAW, John

SMITH, Craig K S

STEWART, Barbara

THOMSON, Barbara

TIMPERLEY, David G

TUNNICLIFFE, Alison

TUNNICLIFFE, Andrew

WALKER, Shona

WARDALL, Gordon

WATSON, Robin – admitted Nov. 2020

YOUNG, J D Gordon