

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

**ANNUAL REPORT & ACCOUNTS
for
Year Ended 31 December 2019**

Congregation No. 020149

Charity No. SC016185

Trustees' Annual Report Year ended 31 December 2019

The trustees present the annual report and accounts for St Michael's Parish Church of Scotland, Linlithgow for the year ended 31 December 2019.

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

Interim Moderator: Rev John Povey (demitted November 2019)
Minister: Rev Dr Liam J Fraser (inducted November 2019)
Session Clerk: Alan D Miller
Church Accountant: David McIntosh (appointed March 2019)

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 90 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**.

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.

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. That includes work progressing under our 5-year "2020 Vision" created in 2015. This report summarises our on-going work and new developments during 2019.

Membership Statistics

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.

Overview of Progress

2019 began with an ending, and ended with a significant new beginning. In January, we were privileged to share in a service of unity and rededication led by the Very Rev John Christie. This memorable act of worship brought to a conclusion a process of reflection on where we were as a church, in the early months of a period of vacancy, and on how we might move forward.

At around the same time, we were delighted to receive permission from West Lothian Presbytery to proceed to call a new minister. We proceeded to elect a nominating committee in March, and on 22nd September the Rev Dr Liam Jerrold Fraser preached as sole nominee. He was elected to serve as minister by an overwhelming vote.

Rev Dr Fraser was inducted to the charge on 14th November. The year 2019 thus ends with the start of a new ministry in St Michael's, and with a renewed focus on growth in Christian discipleship and in outreach. We look forward to many years of knowing Christ better, serving Him together and making Him known to others under Rev Dr Fraser's leadership.

Towards the end of 2019, we also began the process of renewing our long-term vision and strategy by holding a series of workshops on the theme '2030: Our Story'. Under Rev Dr Fraser's leadership and with the assistance of Rev Russell McLarty, during the first half of 2020 we will develop, review and refine the outputs of the workshops in order to lay the foundations of our direction as a church family over the next 5 to 10 years.

"Knowing Christ Better"

We continued to enjoy a great variety of ways to worship God together, with 3 morning services on most Sundays:

- A family service at 9:30 (typical attendance about 150), with Sunday Club joining us for the latter part of the service;
- a more traditional service at 11:00 (attendance roughly 80). Both these services take place in the church building, with many people sharing tea/coffee in between;
- an informal service in Springfield Primary School, mostly led by elders, at 09:45 attracts about 40 people.

On special occasions, and during the summer, we all worshipped together in the church building. Quarterly communion services were held at 9:30 (family service) and 11:00, and at 3:00pm in the church hall. Communion was also celebrated in sheltered housing, care homes and at home.

We further extended the variety and reach of our weekday worship life. Alongside Seedlings for pre-school children and their carers, and a Time of Stillness held weekly in the church building, we commenced a Prospects Group which offers informal and enjoyable worship for adults with learning disabilities and their carers.

Special services remained very popular, particularly over the Christmas period. The Remembrance service attracted considerable interest from both adult and youth uniformed organisations. Our summer services were largely led by members of the church.

During 2019, we baptised 15 children and 2 adults, and held 15 weddings and 25 funerals.

We continued to encourage both shared and individual prayer, including weekly prayers for others on a Wednesday and a prayer chain. An 'Exploring Prayer' course began in the autumn.

After much planning and preparation, in the early summer remote-controlled cameras and a suite of monitor screens were installed in the church sanctuary, along with an enhanced control desk for all audio, visual and lighting functions. These have proved an enormous success during worship: for instance, for the first time the whole congregation was able to witness the laying of wreaths at the Town War Memorial in the Queen's Aisle during the Remembrance Service. These facilities have also very much enhanced the experience of concerts and other events held in the church building.

During 2020, we plan to review our provision of public worship and seek to develop further opportunities for people with little or no church experience to engage meaningfully and enjoyably in worship.

"Serving Him Together"

Pastoral care continues to form a central element of our work. We created a new role of district visitor to work alongside elders in engaging with all members through quarterly visits. Under the guidance of our Pastoral Care Team, more specific needs are met by pastoral visitors who develop supportive relationships with people facing significant challenges; trained bereavement support is provided on both a short-term and longer-term basis for those experiencing grief and loss. The Team is currently planning to develop services that will provide sensitive support for those experiencing the process of dying.

Much of our work straddles both service and outreach. As an example, the monthly Sunshine Sing-Along in the church hall attracts over 50 people living with memory loss and carers for a light lunch and community singing for memory. While there is no religious content, the event is a tangible expression of God's unique care for each person.

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. A number of members continued to engage in the work of Safe Families for Children. Our buildings remain popular with community groups as a venue for events ranging from civic events and professional concerts to AA meetings.

Internationally, we were delighted to be able to renew direct communication with Holy Family Church in Reineh, Nazareth. St Michael's people continue to be actively engaged in supporting the work of Christian Aid and of the Fairtrade movement.

“Making Him Known to Others”

Strengthened by a renewed sense of unity and purpose, we gave increased priority to outreach in a wide variety of forms. Our ‘open church’ volunteers continue to welcome over 30,000 visitors annually. Visitors post many positive reviews on Tripadvisor that highlight their experience of a warm welcome and of a beautiful building that supports a vibrant church community.

Both Messy Church and Seedlings (fun worship for tots and toddlers plus carers) continued to engage with families beyond the normal reach of the church. The excellent relationships which our Youth and family Outreach Worker, Trish Archibald, has established with local schools were reflected in the numbers of children engaging in events such as ‘Cracking Easter’ and Christmas Unwrapped’ which we co-organised with St John’s Evangelical Church.

In March 2019, we mounted ‘Exiles’, reflecting powerfully through word and music on the experience of the Holy Family as refugees. Our second Festival of Christmas Trees event, once again well supported by many community organisations and businesses, attracted around 1,600 visitors and raised over £4.5k for local charities.

Our Boys’ Brigade Company continues to attract and engage with about 70 boys and young men, many with no other church involvement. Very sadly, following the resignation of the Captain in August 2019, our 2nd Linlithgow Girls’ Brigade Company ceased to operate. We are very grateful to our friends at the 1st Linlithgow Company, based at St Ninian’s Craigmalen, who offered a warm welcome to the girls of our Company.

Other outreach events included a Tear Fund Quiz Night, a men’s curry night, and the establishment of a ‘Walk and Talk’ group. However, we will undoubtedly wish to increase our focus on outreach in 2020. We look forward to adding a new post of Pioneer and Outreach Worker to our staff team, as noted below, to help us identify and engage with the thirst for authentic spiritual connection in our community.

Safeguarding

We continued to comply with both Church and civil law relating to Safeguarding of children and vulnerable adults. Alison Murray took over the role of safeguarding coordinator and, supported by continuing input from Andy Tunnicliffe, carries out all necessary functions. 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

As noted above, we welcomed as our new minister Rev Dr Liam Fraser who, along with his wife Sam and their 2 young children, joined us in November 2019.

We are very grateful to those who contributed to our ministry during the period of vacancy. Rev Colin Johnston and Rev Ken Mackay both proved to be enthusiastic and popular locums. Above all, we are indebted to our interim moderator the Rev John Povey of Kirk of Calder for his wise counsel, not least his encouragement that "The charge is vacant but the church isn't".

Regrettably, Matt Edwards resigned from the post of Organist and Coordinator of Music in September 2019 in order to focus on full-time studies. We were pleased to be able to appoint Alison Hastie to the role on a fixed-term basis.

Trish Archibald continued in the post of Youth and Family Outreach Worker. However, the scope of potential outreach work is such that Session approved the creation of a new post of Pioneer and Outreach Worker in December 2019. Subject to approval by the Church of Scotland, we hope to recruit to this post in the Spring of 2020.

We continued to employ a secretary and 2 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.

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.

During 2019, several significant projects were successfully completed. Principal among these were: refurbishment of the town War Memorial; refurbishment of the church west doors; the clearing and repair of the church roof drainage system; refurbishment of the Manse, including replacement of windows, replacement of the kitchen, and extensive redecoration; and electrical fixed wire testing. The works to the Manse were guided by Presbytery inspection and received approval before Rev Dr Fraser and family moved in. The congregation has complied with the provisions of the Church's Act XII 2007 regarding the provision and maintenance of manses.

Considerable time and effort were expended on assessing and planning a range of projects to be taken forward in 2020. In the church building, these include: lead-lining of external gutters; renewal of the rainwater drainage and sewage system, in partnership with Historic Environment Scotland; renewal of internal timber structures in the church roof void; refurbishment of the iconic Crown of Thorns; and overseeing restoration of the church organ to full working order.

Cross House, however, continues to present the greater challenges. In the course of investigations to identify options to improve the kitchen and toilet amenities, the accessibility of upper floors and the office accommodation, it became evident that: the electrical and heating systems require thorough modernisation;

significant woodworm and rot require to be eradicated in the internal roof structure; the condition of the windows is poor, and there are increasing signs of the effects of old water penetration damage in the external stonework.

In April 2019, Kirk Session approved in principle a proposal to retain Cross House and to proceed first with internal timber structural works, external stone façade renovation and selected window refurbishment, subject to funding. Work is on-going to identify precisely the scope of works required, to obtain competitive quotations, and to plan and resource the necessary works.

Stewardship and Finance

The Stewardship and Finance Team monitor income and expenditure for the church on a monthly basis and report to Kirk Session on a quarterly basis so that elders, who are Trustees of the charity, are aware on a regular basis of the financial situation of St Michael's. The team works to support the mission of the church both local and national.

We have seen a few changes in membership of the team during the year with the loss of one longstanding member who moved away and the acquisition of a new member to the team which we are delighted with. We are very grateful to David McIntosh who has once again undertaken the preparation of the accounts.

We ran a Gift Day in 2019 to raise funds for the refurbishment of the West Doors and other small building works in the church. This campaign was highly successful and raised in excess of £20,000. In contrast our stewardship campaign for 2019 focused on the stewardship of treasure which resulted in increases in donations to the tune of £4,000 instead of the usual £20,000 uplift.

Financial challenges for the future will be around developing different sources of funding to meet the demands of maintaining our historic buildings together with the potential reduction in regular income within an ageing congregation.

Financial Review

Trustees' Annual Report Year ended 31 December 2019

Key points of note from our 2019 financial results are as follows:

a) Our results show a small surplus on the unrestricted income and expenditure account of £5,270. This compares with a surplus of £4,330 in 2018. The movement on the restricted funds show a deficit of (£11,775) which leads to a net deficit of (£6,505) for the year 2019. The corresponding total for the year 2018 showed a net surplus of £7,332.

b) Offerings, St Michael's principal source of income, increased from £249,255 in 2018 to 254,381 in 2019. The tax reclaimed on Gift Aid reduced from £57,094 to £56,102.

c) Ministry and Mission, our largest expense item, rose to £163,387; however, we received a vacancy allowance of £11,289 which reduced the net annual charge to £152,098. The cost of Pulpit Supply during the vacancy increased from £1,094 in 2018 to £16,028 in 2019.

d) The increase in youth work costs is due to our Youth Worker Trish being in the role for a full year in 2019.

e) One-off expenditure on the installation of audio-visual equipment amounted to £20,267 during 2019.

f) Spending on the West Door project amounted to £16,697 during 2019.

g) Major manse improvements took place during 2019, as reported above.

h) The costs of refurbishment of the town War Memorial were met by a grant from the War Memorial Trust together with a contribution from West Lothian Council.

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. For the next few years, however, the Trustees intend to build the reserves further in the

face of anticipated expenditure on Cross House which could perhaps amount to £0.5 – £1M.

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

Alan D Miller
Session Clerk

Date ...31 March 2020.....

Independent Examiner's Report to The Trustees of St. Michaels Parish Church of Scotland Year Ended 31 December 2019

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 13 to 25.

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) to (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) 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 2019, 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 (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

Richard F Baird CA
Abercorn School
Newton
West Lothian
EH52 6PZ

Date: 31 March 2020

St Michaels Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
Income and endowments from							
Donations and legacies	1	319,942	68,949	388,891	320,955	9,031	329,986
Charitable Activities	2	52,124	0	52,124	38,113	14,049	52,162
Other trading activities	3	0	0	0	0	0	0
Investments	4	4,244	0	4,244	3,081	0	3,081
Other	5	0	0	0	0	0	0
Total Income		<u>376,310</u>	<u>68,949</u>	<u>445,259</u>	<u>362,149</u>	<u>23,080</u>	<u>385,229</u>
Expenditure on							
Raising Funds	6	8,615	0	8,615	10,174	0	10,174
Charitable activities		362,425	80,724	443,149	347,645	20,078	367,723
Other		0	0	0	0	0	0
Total Expenditure		<u>371,040</u>	<u>80,724</u>	<u>451,764</u>	<u>357,819</u>	<u>20,078</u>	<u>377,897</u>
Net incoming/(expenditure) before gains and losses on investments		5,270	(11,775)	(6,505)	4,330	3,002	7,332
Net gains/(losses) on investments		553	0	553	210,185	0	210,185
Net income/(expenditure)		<u>5,823</u>	<u>(11,775)</u>	<u>(5,952)</u>	<u>214,515</u>	<u>3,002</u>	<u>217,517</u>
Transfer between Funds		0	0	0	3,247	(3,247)	0
Reconciliation of Funds							
Total funds brought forward		499,711	78,676	578,387	281,949	78,921	360,870
Total funds carried forward		<u>505,534</u>	<u>66,901</u>	<u>572,435</u>	<u>499,711</u>	<u>78,676</u>	<u>578,387</u>

St Michaels Parish Church of Scotland

Balance Sheet at 31 December 2019

		2019			Total	Prior
	<u>Note</u>	Unrestricted	Restricted	Endowment	Funds	Year
		Funds	Funds	Funds	2019	2018
		£	£	£	£	£
Fixed Assets						
Tangible assets	9	0	0	0	0	0
Investments	10	220,756	0	0	220,756	220,203
Total fixed assets		<u>220,756</u>	<u>0</u>	<u>0</u>	<u>220,756</u>	<u>220,203</u>
Current Assets						
Debtors	11	7,692	0	0	7,692	6,987
Cash at Bank and in hand		299,993	66,901	0	366,894	372,178
Total current assets		<u>307,685</u>	<u>66,901</u>	<u>0</u>	<u>374,586</u>	<u>379,165</u>
Creditors						
Amounts falling due within one year	12	22,907	0	0	22,907	20,981
Net Current Assets		<u>284,778</u>	<u>66,901</u>	<u>0</u>	<u>351,679</u>	<u>358,184</u>
Net Assets		<u>505,534</u>	<u>66,901</u>	<u>0</u>	<u>572,435</u>	<u>578,387</u>
<u>The Funds of the Charity</u>						
Restricted Funds	15	66,901			66,901	78,676
Unrestricted Funds						
Designated Funds		122,315			122,315	119,542
General Funds		383,219			383,219	380,169
		<u>505,534</u>			<u>505,534</u>	<u>499,711</u>
Total Charity Funds	15		<u>572,435</u>		<u>572,435</u>	<u>578,387</u>

The accounts were approved by the trustees on 31st March 2020 and signed on their behalf by

Alan D Miller

Session Clerk

Tim Brown

Trustee

St Michaels Parish Church of Scotland
Statement of Cash Flows
Year Ended 31 December 2019

	<u>Note</u>	Total Funds 2019	Total Funds 2018
		£	£
Net Cash used in Operating activities	16	<u>(9,528)</u>	<u>19,627</u>
Cash flows from investing activities			
Interest and dividends		4,244	3,081
Purchase of Fixed Assets		0	0
Proceeds from sale of investments		0	0
Net cash provided by investing activities		<u>4244</u>	<u>3081</u>
Cash flows from financing activities			
Repayment of borrowings		0	0
Net Cash provided by financing activities		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the year		(5,284)	22,708
Cash and cash equivalents brought forward		372,178	349,470
Cash and cash equivalents carried forward		<u>366,894</u>	<u>372,178</u>

St Michaels Parish Church of Scotland
Year ended 31 December 2019

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 2019

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St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
1 Donations and Legacies						
Offerings	254,381	6,250	260,631	249,255	6,250	255,505
Tax recovered on Gift Aid	56,102	0	56,102	57,094	0	57,094
Legacies	1,000	500	1,500	0	0	0
Other Income	8,459	62,199	70,658	14,606	2,781	17,387
	<u>319,942</u>	<u>68,949</u>	<u>388,891</u>	<u>320,955</u>	<u>9,031</u>	<u>329,986</u>
Income from donations and legacies was £388,891 (2018 £329,986) of which £319,942 was unrestricted (2018 £320,955) and £68,949 was restricted (2018 £9,031)						
2 Income from charitable activities						
Weddings and funerals	11,388	0	11,388	7,466	0	7,466
Regular Fundraising Activities	14,437	0	14,437	3,623	14,049	17,672
Use of Premises	21,025	0	21,025	21,983	0	21,983
Bride event income	0	0	0	0	0	0
Visitors' Stall	5,274	0	5,274	5,041	0	5,041
	<u>52,124</u>	<u>0</u>	<u>52,124</u>	<u>38,113</u>	<u>14,049</u>	<u>52,162</u>
Income from charitable activities was £52,124 (2018 £52,162) of which £52,124 was unrestricted (2018 £38,113) and £0 was restricted (2018 £14,049)						
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 Note 1, as in previous years						
4 Investment income						
Deposit interest	2,054	0	2,054	2,085	0	2,085
Dividends received	1,271	0	1,271	308	0	308
Bank interest	919	0	919	688	0	688
	<u>4,244</u>	<u>0</u>	<u>4,244</u>	<u>3,081</u>	<u>0</u>	<u>3,081</u>
Total Investment Income was £4,244 (2018 £3,081) of which £4,244 was unrestricted (2018 £3,081) and £0 was restricted (2018 £0)						
5 Other Income						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOME	<u>376,310</u>	<u>68,949</u>	<u>445,259</u>	<u>362,149</u>	<u>23,080</u>	<u>385,229</u>

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
6 Analysis of Expenditure						
Raising Funds						
Investment Managers Fees	0	0	0	0	0	0
Visitors' stall	2,847	0	2,847	4,102	0	4,102
Life and work	958	0	958	1,569	0	1,569
Church Magazine	2,070	0	2,070	2,810	0	2,810
Wedding expenditure	2,740	0	2,740	1,610	0	1,610
Brides event	0	0	0	0	0	0
Offering Envelopes	0	0	0	83	0	83
	8,615	0	8,615	10,174	0	10,174
Charitable Activities						
Ministries and Mission Allocation	152,098	0	152,098	160,352	0	160,352
Presbytery Dues	2,900	0	2,900	2,686	0	2,686
Locum Minister	16,028	0	16,028	0	0	0
Minister's Expenses	693	0	693	1,017	0	1,017
Youth Worker	26,904	0	26,904	12,713	0	12,713
Pulpit Supply	0	0	0	1,094	0	1,094
Other Staff Costs	31,935	0	31,935	30,573	0	30,573
Fabric Repairs & Maintenance	42,442	68,320	110,762	53,035	10,833	63,868
Rental expenses	4,746	0	4,746	7,247	0	7,247
Council Tax/Insurance	21,780	0	21,780	23,621	0	23,621
Other Buildings Costs	17,371	0	17,371	23,855	0	23,855
Organ & Audio	6,758	0	6,758	784	0	784
Church Office Expenses	14,735	0	14,735	9,182	0	9,182
Other Expenses	24,035	12,404	36,439	21,486	9,245	30,731
	362,425	80,724	443,149	347,645	20,078	367,723
Total Resources Expended	371,040	80,724	451,764	357,819	20,078	377,897

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

Expenditure on charitable activities was £451,764 (2018 £377,897) of which £371,040 was unrestricted (2018 £357,819) and £80,724 was restricted (2018 £20,078)

St Michaels Parish Church of Scotland
Notes forming part of the financial statements
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	2019	2018
	£	£
7 Staff costs and numbers		
Salaries and wages	55,480	43,276
Employers Contribution	2,156	0
Total	<u>57,636</u>	<u>43,276</u>

The average number of employees during the year was:

	2019	2018
	Number	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 £27,585 and the maximum stipend (in the 5th and subsequent years) £33,899.

8 Trustee Remuneration and Related Party Transactions

During the year, 21 Trustees (2018 - 16) received reimbursement of expenses totalling £3,479 (2018 - £8,372).

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 £89,816 (2018- £91,552) was donated to the congregation by trustees

St Michaels Parish Church of Scotland
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9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2019	0	0	0
Additions	0	0	0
Disposals	0	0	0
At 31 December 2019	<u>0</u>	<u>0</u>	<u>0</u>
Accumulated Depreciation			
At 1 January 2019	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2019	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value			
At 31 December 2019	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2018	<u>0</u>	<u>0</u>	<u>0</u>

10 Investments

	2019	2018
	£	£
Listed UK Investments		
Opening Market Value at 31 December 2018	8,536	10,018
Unrealised gain / (loss) on investments	553	(1,482)
Closing Market Value at 31 December 2019	<u>9,089</u>	<u>8,536</u>

Investments held at 31st December 2019
1452 Ord.25p shares, Edin Inv Trust

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

	2019	2018
	£	£
Land at Valuation		
Opening Balance	211,667	0
Revaluation	0	211,667
Closing Balance	<u>211,667</u>	<u>211,667</u>
Total Investments	<u>220,756</u>	<u>220,203</u>

Session Lands of Magdalen(17.45 Ha) have previously not been accounted for within the financial statements until 2018, as the historical cost of the land was nil and was used for agricultural purposes. In September 2018 3.1 ha was rezoned within the West Lothian Development plan as suitable for housing development. The land was valued by CKD Galbraith LLP, qualified Chartered Surveyors on 26th March 2019, at an open market value of £635,000. Currently two thirds of the proceeds on a sale would be due to the Parish Trust, 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 2019

11 Debtors

	2019	2018
	£	£
Gift Aid Tax Refund Due	5,852	4,506
Prepayments & other debtors	1,840	2,481
	<u>7,692</u>	<u>6,987</u>

12 Creditors

	2019	2018
	£	£
Accruals	22,247	20,353
Taxation & social security	660	628
	<u>22,907</u>	<u>20,981</u>

13 Analysis of Net Assets Among Funds

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 2019

15 Movements in Funds

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 2019

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
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 2019

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

	<u>2019</u>	<u>2018</u>
	£	£
Net movement in funds	(5,952)	5,850
Add back depreciation charge	0	0
Deduct Interest Income	(2,973)	(2,773)
Deduct gains/add back losses on investments	(1,824)	1,174
Decrease (Increase) in debtors	(705)	14,776
Increase (Decrease) in creditors	1,926	600
Net cash used in operating activities	<u>(9,528)</u>	<u>19,627</u>

17 Collections for Third Parties

	<u>2019</u>	<u>2018</u>
	£	£
Bethany Christian Trust	1,040	1,601
Bethany pennies	499	413
Blythswood	0	217
Chogoria Hospital, Kenya	991	1,370
Crossreach	1,040	2,039
Compassion UK	357	0
Cyclone Appeal	1,059	0
Embrace the Middle East	0	1,724
Erskine Hospital	589	0
Foodbank	528	1,384
Guild Projects	4,480	3,240
Linlithgow Day Care Centre	1,596	0
Linlithgow Link	1,596	0
L.Y.P.P.	7,846	6,250
MAF	280	0
Mulanje Presbytery	278	0
Olive Grove Chapel	2,080	0
J Paton Funeral Retiring	673	0
Poppy Scotland	589	0
Quiet Waters	357	0
Rock Trust	235	0
Sands Lothian	280	0
Souper Sunday	1,006	0
Water Aid	235	0
	<u>27,634</u>	<u>18,238</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>"promote 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>"develop and enrich the fellowship life of the whole church..."</i>	The Guild The Parent and Toddler Group
	Pastoral Care Team <i>"assist and support ... 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>"promote 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>"promote ..engagement...in Social Justice issues both local and National"</i>	Links with e.g. West Lothian Food Bank and Bethany Christian Trust

Making Him known to others	Mission and Outreach <i>"promote St. Michael's work and witness in the local community and to increase the awareness of the local community with regard to the work of St Michael's."</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>"facilitate 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 the fabric, furnishings and equipment....."</i>	
	Communication Team <i>"...support to all areas of Communication within the church....."</i>	

Appendix 2

	2019	2018	2017	2016	2015	2014	2013	2012
Membership at 1 January	1278	1289	1307	1327	1359	1374	1401	1413
New Members:								
By Profession of Faith	4	1	2	0	2	3	3	7
By Transfer	7	5	2	4	7	10	5	4
By Resolution of Kirk Session	4	0	3	3	0	2	0	2
Re-joined	0	0	0	0	0	1	0	0
Total New Members	15	6	7	7	9	16	8	13
Leavers:								
Deceased	19	14	16	22	27	23	27	21
Disjoined	9	3	9	5	14	8	8	4
Total Leavers	28	17	25	27	41	31	35	25
Net gain (+) or loss (-)	-13	-11	-18	-20	-32	-15	-27	-12
Membership at 31 December	1265	1278	1289	1307	1327	1359	1374	1401

Appendix 3

ADAM, Alex N	FISHER, John
ADAM, June	FORSYTH, Stewart
ADAMS, T Ian – demitted Sept. 2019	FOWELL, Ian
AITKEN, James	FRANCE, Anita
ALLATT, Jill	FRANCE, Peter
BENNIE, Anne	FRASER, Rev Liam J – inducted Nov. 2019
BIRRELL, Elma	GRAHAM, Iain
BLACK, Wanda	GREEN, Marshall
BLAKE, Maureen	GUNSTONE, Margaret
BLAKE, Stephen J	HENDERSON, Margaret
BROWN, Eric	HOURSTON, Bill
BROWN, Jane	HOWAT, Agnes – demitted April 2019
BROWN, Tim H	IRVINE, William
BROWN, Tom	JAMIESON, Linda
BURGESS, Donald	JOHNSTON, Margaret
CAMERON, J Rory	JONES, Andrew – demitted June 2019
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	MACDONALD, Jane
DIXON, Brian R	MacKENZIE, Dr Kenneth
DRYLE, Peter – demitted Dec. 2018	MacLEOD, Dr Graeme – temporarily demitted as of Sept. 2019
DUKE, Fiona	McINTOSH, Catherine
DUNCAN, Christine	McINTOSH, Jamie
DUNCAN, Marion TS	McKEOWN, Barry
DUNCAN, William	

McLAY, Dr Clare – demitted Sept. 2019
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, John
PETERS, Andrew – temporarily demitted
PILCHER, Margaret – demitted Jan. 2019
POVEY, Rev. John – Interim Moderator to
Nov. 2019
RAE, Jim
RAE, Sheila
RATCLIFFE, Phill
RATCLIFFE, Sue
REID, John
ROBERTSON, David
ROSS, Elizabeth
ROSS, William M

RUSSELL, Peter
SHAW, John – temporarily demitted
SMITH, Craig K S
STEWART, Barbara
THOMSON, Barbara
TIMPERLEY, David G
TUNNICLIFFE, Alison
TUNNICLIFFE, Andrew
WALKER, Shona
WARDALL, Gordon
YOUNG, J D Gordon