

THE CHURCH of SCOTLAND
ST. MICHAEL'S CHURCH, INVERESK

REPORT and ACCOUNTS
Year December 2023 to November 2024

Congregation Number: 030217

OSCR Registration Number: SC013559

St Michael's Inveresk Musselburgh, Church of Scotland
Trustees' Annual Report
Year Ended 30th November 2024

The Trustees present the annual report and financial statements of the charity for the year ended 30th November 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland effective from 1st January 2019.

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. This is St. Michael's over-riding objective and in pursuance of this the Church offers and encourages use of the facilities by several different appropriate organisations. In addition to regular use by our own organisations, the premises are used by the Brownies, Beavers, Scouts, Mums & Toddlers, Exercise Class, the Inveresk Village Society, Musselburgh Horticultural Society, Highland Dancing, the Inner Wheel and the Honest Toun's Association.

A team of guides offer tours of St Michael's Church to local organisations and any other interested parties. Open Days ensure that the wider community has an opportunity to see the historic building and hear about the unique features of the Church. These activities have been suspended during the closure of the building.

Achievements and Performance

The year's activity was constrained by the continuing closure of our main church building, while the ceiling repair costs were compiled and assessed by various Church of Scotland committees.

Throughout the year our regular Sunday services were all held in the Church Hall, with considerable effort put in to accommodating the reduced facilities. The Musselburgh Festival Kirkin' service had to be moved elsewhere, but the Remembrance service was well attended by local organisations including youth groups and cadets. The annual wreath laying service took place at the war memorial outside St Michael's on 11th November. The Hall also supported funeral services.

The Church Hall continued to fulfil its usual functions without major disruption. Scouts, Cubs and Brownies, Exercise group, Mums and Tots, Highland Dancing, Musselburgh Horticultural Society, and Probus Club have all continued to benefit from the facility. Regular coffee mornings and tea dances were also held throughout the year, as well as private functions.

We also supported children's activities via Messy Church and Forest Church, in cooperation with the other town churches.

St Michael's Inveresk, Musselburgh Church of Scotland
Trustees' Annual Report (cont.)
Year ended 30th November 2024

Financial Review

Income and Expenditure

Our total income for the year was £89,456 (£91,451 for 2023). Congregational giving was £49,277 (£49,589 for 2023) with donations attracting Gift Aid of £13,027 (£12,782 for 2023). Income generated from other Charitable Activities totalled £8,763 (£11,822 for 2023).

Total expenditure for the year was £90,016 (£100,326 for 2023).

The £5,513 cost of the major survey of our roof space completed in November 2023 was recovered from the funds held by the Church of Scotland on our behalf, as were two other major items associated with the ceiling repair issue. The result was a small deficit of £560.

Renovation Work

The thorough survey of the Church ceiling and associated roof structure was completed and the report distributed. An unfortunate delay occurred before Presbytery were able to request a full costing and justification for proceeding with a repair, which were also provided.

The cost of insurance and continuing to maintain the utilities for an unused building remains a major burden. The insurance company also insisted that the lightning conductor be replaced with one conforming to latest standards, at a cost of £5994.

The work done so far has led to an improved prospect of effecting the necessary repairs, but no reopening date is yet in sight.

The Church Hall has had no major repair work during the year.

The Manse required a significant roof repair, along with other minor repairs and replacements throughout the year.

Risk Management

The average age of our congregation continues to cause concern, with particular vigilance required on health and safety issues.

Local youth organisations continue to make good use of our Church Hall.

We have been involved in forming a children and families network with the two other Church of Scotland congregations in Musselburgh. This has involved a representative from each church, the presbytery mission officer and one of the ministers (taking it in turns) forming a discussion group, meeting once a month and focussing was on our provision for children and families. St Michael's first contribution has been to host a Christingles service aimed at families with young children.

St Michael's Inveresk, Musselburgh Church of Scotland
Trustees' Annual Report (cont.)
Year ended 30th November 2024

Reserves Policy

The Trustees have the responsibility of maintaining in good order and repair a Church building over 200 years old, Church Hall 140 years old, and a Manse. For many years they have thought it prudent and desirable to maintain a Fabric and Reserve fund, which has now been depleted by losses in previous years to about £14,000.

The sale of an old Manse and purchase of the new Manse resulted in a small profit of £26,308, reduced to £14,644 following the upgrading of the Manse, and this has now been largely spent on major repairs to the Church Hall and Manse, as well as the ceiling surveys referred to above. The residue has been added to the proceeds of the St John's Church sale (initially £163,133), in a fund held by the General Trustees, currently at £163,061, as listed in the Appendix. Access to this fund for any purpose is entirely at the discretion of the Church of Scotland.

Structure, Governance and Management

The congregation is a registered charity, number SC013559 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. St. Michael's has a quoad omnia constitution and therefore the Kirk Session (the Session) is responsible for secular as well as spiritual matters.

The Session meets six times per calendar year and is chaired by the Minister.

**St Michael's Inveresk, Musselburgh Church of Scotland
Trustees' Annual Report (cont.)
Year ended 30th November 2024**

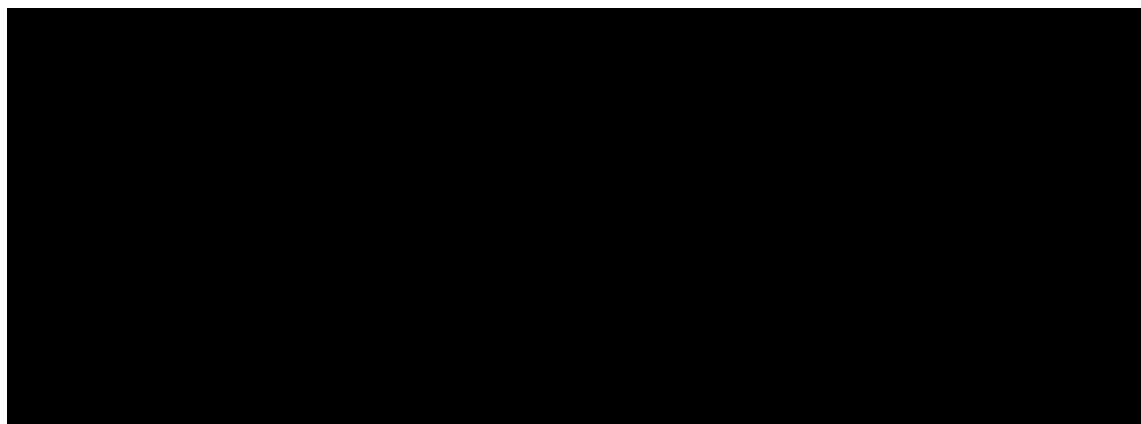
Reference and Administrative Information

Charity Name: St Michael's Church

Charity Registration Number: SC013559

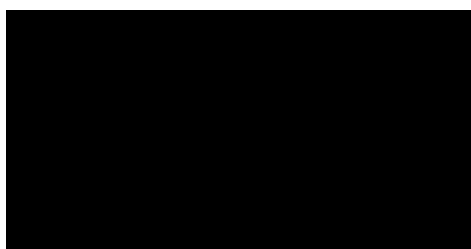
Congregation Reference Number: 030217

Contact Address: Church Office
21a Dalrymple Loan,
Musselburgh,
East Lothian. EH21 7UA.



Church Treasurer:
Session Clerk:
Minister:

Independent Examiner:



Bankers:

Bank of Scotland, 172 High Street, Musselburgh, East Lothian, EH21 7EA.

St Michael's Inveresk Musselburgh
Trustees' Annual Report
Year Ended 30th November 2024

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 12/3/25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. MICHAEL'S KIRK, INVERESK

I report on the accounts of the Charity for the year ended 30th November 2024, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of 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 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 as required under section 44(1) (c) and to state whether particular matters have come to my attention.

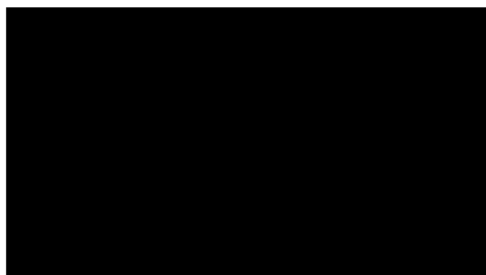
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination of account for the year ended 30 November 2024, 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 2005 act and Regulations 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with the 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.



Date 13th March 2025

St Michael's Inveresk Musselburgh Church of Scotland

Statement of Financial Activities

Year Ended 30 November 2024	Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2024	2024	2024	2023	2023	2023
Incoming Resources		£	£	£	£	£	£
Income and Endowments from:							
Donations and Legacies	1	62,804	0	62,804	64,470	0	64,470
Charitable Activities	2	8,763	0	8,763	11,822	0	11,822
Other Trading Activities	3	4,140	0	4,140	5,135	0	5,135
Investment Income	4	202	0	202	128	0	128
Other Incoming Resources	5	13,548	0	13,548	9,656	240	9,896
Total Incoming Resources		89,456	0	89,456	91,211	240	91,451

Expenditure on:							
Charitable Activities	6&9	89,638	378	90,016	100,326	0	100,326
Raising Funds		0	0	0	0	0	0
Governance Costs		0	0	0	0	0	0
Total Resources Expended		89,638	378	90,016	100,326	0	100,326

Net income/(expenditure) before gains and losses on investment		(182)	(378)	(560)	(9,115)	240	(8,875)
Net gains/(losses) on investment		0	0	0	0	0	0
Net income/expenditure		(182)	(378)	(560)	(9,115)	240	(8,875)
Transfer between funds		10	(10)	0	3,370	(3,370)	0
Net movement in funds		(172)	(388)	(560)	(5,745)	(3,130)	(8,875)
Reconciliation of funds:							
Total funds brought forward		18,530	5,992	24,522	24,275	9,122	33,397
Total funds carried forward		18,358	5,604	23,962	18,530	5,992	24,522

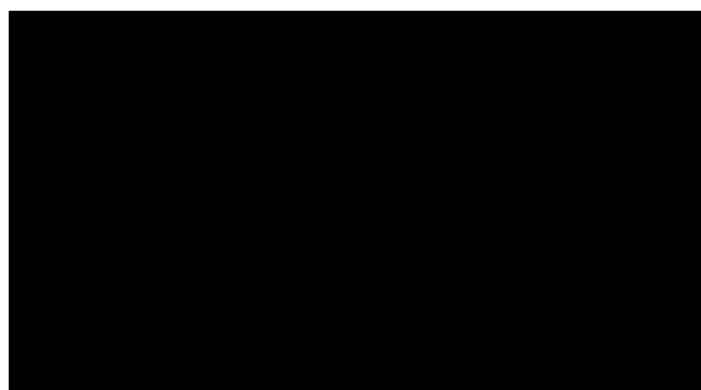
St Michael's Inveresk Musselburgh Church of Scotland

Balance Sheet

As at 30 November 2024		2024	2023
	Note	£	£
Fixed Assets			
Tangible Fixed Assets	9	2,059	3,512
Investments	10	0	0
Total Fixed Assets		2,059	3,512
Current Assets			
Debtors	11	1,084	1,803
Cash at Bank and in Hand		21,722	25,411
Total Current Assets		22,806	27,214
Liabilities			
Creditors falling due within one year	12	902	6,203
Net Current Assets		21,904	21,011
Creditors falling due after more than one year		0	0
Net Assets	13	23,963	24,523
The funds of the charity:			
Unrestricted funds		18,359	18,530
Restricted funds		5,604	5,992
Endowment funds		0	0
Total Charity Funds	15	23,963	24,522

The accounts were approved by the Kirk Session on 12 March 2025.

For and on behalf of the Kirk Session



Session Clerk

Treasurer

St Michael's Inveresk, Musselburgh Church of Scotland
Year ended 30th November 2024

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 financial statements 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 to the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), 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 therefrom 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 the 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 item(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 congregation 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 recognised as expenditure in the period of receipt.

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.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including both the Church 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.

St Michael's Inveresk Musselburgh
Year ended 30th November 2024

The Church Hall is held in the name of the Local Trustees. The hall was built in 1879, for a cost “not to exceed £700”. In line with the practice adopted by the Church of Scotland General Trustees, this cost has been discounted at 2% per annum since the hall was built, resulting in a nil carrying value for this asset. Expenditure incurred on the repair and maintenance of all 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 costing in excess of £5,000 having a value to the charity greater than 1 year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight line basis to write-off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

- Fixtures, Fittings and Office Equipment 4 years.

The charity had no other tangible fixed assets as at the balance sheet date.

Investments

The charity did not hold any investments as at the balance sheet date.

Taxation

St Michael's Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable VAT. However, the cost of outside renovation work on our listed building does qualify for recovery of VAT.

St Michael's Inveresk Church Musselburgh Church of Scotland

Notes forming part of the financial statements
For the year ended 30 November 2024.

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
1. Donations and Legacies						
Offerings	49,277	0	49,277	49,589	0	49,589
Tax Recovered on Gift Aid	13,027	0	13,027	12,782	0	12,782
Legacies	500	0	500	2,000	0	2,000
Value of Donated Goods	0	0	0	0	0	0
Other	0	0	0	100	0	100
Total	62,804	0	62,804	64,470	0	64,470
2. Incoming Resources from Charitable Activities						
Life and Work	168	0	168	252	0	252
Mission Aid	384	0	384	302	0	302
Weddings and Funerals	680	0	680	700	0	700
Coffee Mornings etc	4,226	0	4,226	3,215	0	3,215
Teas and Coffees	954	0	954	870	0	870
Other Fund Raising	2,116	0	2,116	4,524	0	4,524
Charitable Activities on behalf of other Charities	235	0	235	1,869	0	1,869
Concerts/Events	0	0	0	90	0	90
Other	0	0	0	0	0	0
Total	8,763	0	8,763	11,822	0	11,822
3. Other Trading Activities						
Use of Premises	4,140	0	4,140	5,135	0	5,135
4. Investment Income						
Deposit Income	0	0	0	0	0	0
Dividends Received	0	0	0	0	0	0
Bank Interest	202	0	202	128	0	128
Total	202	0	202	128	0	128
5. Other Incoming Resources						
Donations General	0	0	0	0	0	0
Church of Scotland – Funding from Manse/St John's sale	12,948	0	12,948	9,056	0	9,056
Sundry	0	0	0	0	240	240
Income from groups	600	0	600	600	0	600
Total	13,548	0	13,548	9,656	240	9,896

St Michael's Inveresk Musselburgh Church of Scotland

Notes forming part of the financial statements

For the year ended 30 November 2024.

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
6. Analysis of Resources Expended						
Costs of Generating Funds :						
Investment Manager's Fees	0	0	0	0	0	0
Offering Envelopes	103	0	103	92	0	92
Ministries and Mission	45,810	0	45,810	43,308	0	43,308
Presbytery Dues	1,420	0	1,420	782	0	782
Minister's Expenses	960	0	960	960	0	960
Ministerial Assistance	600	0	600	720	0	720
Other Salary Costs	5,720	0	5,720	5,933	0	5,933
Fabric Repairs and Maintenance	19,304	0	19,304	25,581	0	25,581
Council Tax	3,708	0	3,708	3,603	0	3,603
Other Building Costs	8,827	0	8,827	13,059	0	13,059
Church Office Expenses	298	45	343	635	0	635
Organ and Music	704	0	704	1,048	0	1,048
Loan Interest	0	0	0	0	0	0
Other Expenses	730	333	1,063	3,153	0	3,153
Total	88,185	378	88,563	98,872	0	98,872

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.

7. Staff Costs and numbers	2024	2023
	£	£
a. Salaries, pension costs and wages	0	0
b. Social security costs	0	0
Total	0	0

The charity has no full-time employees

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service - £38,884.

8. Trustee Remuneration and Related Party Transactions

The minister received reimbursement of expenses to the value of £ 960.

During the year one trustee received reimbursement of expenses incurred totalling: £116.

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 £ 31,412 was donated to the congregation by trustees.

St Michael's Inveresk Musselburgh Church of Scotland

Notes forming part of the financial statements cont.

For the year ended 30 November 2024.

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
9. Tangible Fixed Assets						
– Office Equipment						
Cost:						
At 1 st December 2023	5,813	0	5,813	5,813	0	5,813
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
At 30th November 2024	5,813	0	5,813	5,813	0	5,813
Accumulated Depreciation						
At 1 st December 2023	2,301	0	2,301	848	0	848
Charge for year	1,453	0	1,453	1,453	0	1,453
Eliminated by Disposals	0	0	0	0	0	0
At 30th November 2024	3,754	0	3,754	2,301	0	2,301
Net Book Value						
At 30 th November 2023	3,512	0	3,512	4,965	0	4,965
At 30th November 2024	2,059	0	2,059	3,512	0	3,512
10. Investments	0	0	0	0	0	0

11. Sundry Debtors	2024	2023
	£	£
Gift Aid Refund due	1,084	1,067
Other Amounts Due	0	736
Total Debtors	1,084	1,803

12. Creditors	2024	2023
	£	£
Accruals	902	6,203
Other	0	0
Creditors falling due more than 1 year	0	0
Total Creditors	902	6,203

13. Analysis of Net Assets Among Funds

	General	Restricted	Total
	£	£	£
Fixed Assets	2,059	0	2,059
Investments	0	0	0
Current Assets	17,202	5,604	22,806
Current Liabilities	902	0	902
Liabilities due more than 1 year	0	0	0
Net Assets at 30 November 2024.	18,359	5,604	23,963

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 Michael's Inveresk Musselburgh

Notes forming part of the financial statements cont.

For year ended 30th November 2024

15. Movement in Funds

	At 1 Dec	Incoming	Outgoing	Transfers	At 30 Nov
	2023	Resources	Resources		2024
	£	£	£	£	£
Endowment Funds	0	0	0	0	0
Restricted Funds					
- Renovation Fund	0	0	0	0	0
- St John's Guild	0	0	0	0	0
- St Michael's Sunday School	378	0	378	0	0
- Kirkwood Organ Bequest	1,264	0	0	0	1,264
- The Hastie Fund	1,627	0	0	0	1,627
- Moodie Bequest	937	0	0	0	937
- Thompson Bequest – Heating	1,425	0	0	0	1,425
- Organ Fund	361	0	0	(10)	351
Total Restricted Funds	5,992	0	378	(10)	5,604
Unrestricted Funds					
- Fabric Fund	13,765	202	0	0	13,967
- General Fund	4,766	89,255	89,638	10	4,392
Total Unrestricted Funds	18,531	89,456	89,638	10	18,359
Total Funds	24,523	89,456	90,016	0	23,963

Purposes of the Endowment Funds

St. Michaels' Church has no such funds at this time.

Purposes of the Restricted Funds

1. The 'Renovation Fund' was set up specifically to pay for the renovation work of the south-facing exterior wall, the steeple, windows and doors. This Fund was increased following a Congregational Appeal in 2015-16 to enable Phase 2 of the renovation to take place. The work is now completed, and the fund closed.
2. St John's Guild was responsible for its own finances. This fund is now closed.
3. St Michael's Sunday School is responsible for the management of its own financial position. As well as fund raising activities specific to the Sunday School, it also undertakes fund raising activities in support of the church.
4. The Kirkwood Organ Bequest provides funds to maintain and renovate the Lewis organ. Management of this bequest is aligned with the Organ Fund, see no.9 below.
5. The Hastie Fund. A legacy from Mr George Hastie, who died in 1832, to be administered by the Kirk Sessions of the churches in the area who were to make loans to 'decent honest tradesmen. or other industrious persons with a preference to young men beginning business'
6. The Moodie Bequest – Widows, provides some support for indigent widows. There have been no recent additions or claims.
7. Thompson Bequest – Assistants. This fund was used to provide minor or temporary payment to assistants or trainee ministers, but has now been exhausted.
8. Thompson Bequest – Coal, Heat etc. provides funds for indigent parishioners. There have been no recent additions or claims.
9. The Organ Fund was set up specifically to pay for renovation work to church organ.

Purposes of the Unrestricted Funds

The Fabric and Renewal Fund is maintained to cover the costs of regular repairs. Additions to this fund are made from general income and donations.

St Michael's Inveresk Musselburgh Church of Scotland
Trustees Annual Report
Year ended 30th November 2024

16. Collections for Third Parties	2024	2023
	£	£
Christian Aid	235	228
Diabetes Research	0	1,440
Bethany Trust	0	201
Scripture Union	0	500

Appendix

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2023	2024
	£	£
Credit Balance at 31st December		
Capital account	168,678	157,171
Revenue account	0	5,890
 Total	 168,678	 163,061