

THE CHURCH OF SCOTLAND

STAIR PARISH CHURCH  
(Church of Scotland)

CONGREGATIONAL ACCOUNTS  
For the year ended 31 December 2024

CONGREGATION NO 100593

CHARITY NO SC035601

Receipts and Payments

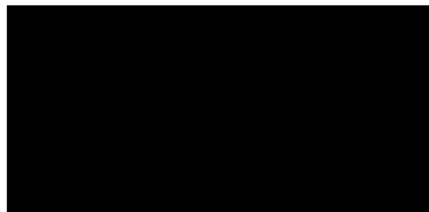
## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name                      Stair Parish Church (Church of Scotland)

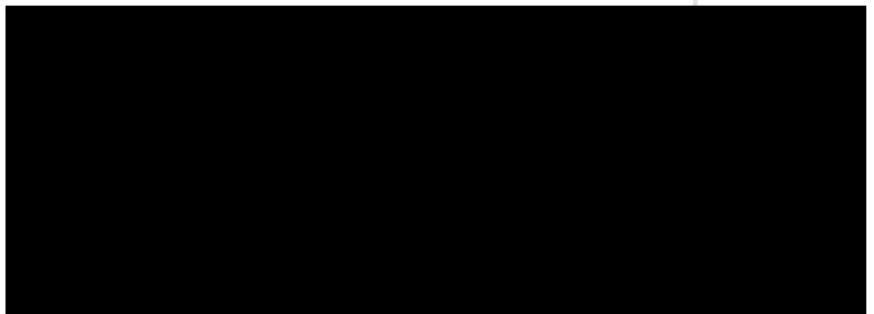
Charity Registration Number    SC035601

Congregation Reference No    100593

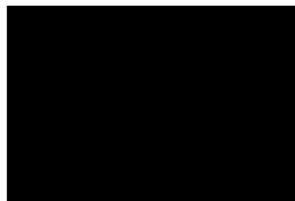
Contact Address



Trustees



Independent Examiner



Bankers

Royal Bank of Scotland,  
Ayr Chief Office,  
30 Sandgate,  
Ayr  
KA7 1BY

## **Stair Parish Church ( Church of Scotland)**

### **Trustees Report Year ended 31st December 2024**

#### **Governing Document**

The Church is administered in accordance with the terms of a Unitary Deed of Constitution, Which all Trustees are familiar with and all Trustees have access to a copy.

#### **Recruitment and appointment of Trustees**

The Church trustees consist of all members of the Kirk Session, these members being the Parish Minister and sixteen Church Elders who have been appointed on the basis of their gifts and skills.

#### **Organisational Structure**

The Kirk session meets at least quarterly throughout the year and is responsible for the spiritual and temporal life of the Church. A part of that responsibility is to ensure that the Church of Scotland guidelines on Safeguarding are followed.

██████████ is our Interim Moderator and Locum.

#### **Objectives and Activities**

The Church at Stair exists primarily to provide a Christian witness within its Parish. For historic reasons we are a gathered congregation with a strong sense of mission. We are currently linked with Ochiltree Church. Under the reforms set up through the Church of Scotland we will be forming a Union with two other Churches. Stair Church has been told that it will face disposal by 2027 as part of the Church of Scotland's reconstruction plans. We actively support the greater Church both locally with the new Presbytery of South West Scotland and at national level in its work across our land and in the world beyond, bringing to many other countries the Christian message of hope and practical support.

Throughout the year, weekly Sunday service is at 10.00am except when there are the summer joint services held between the four Churches. The united Guild flourishes within the Churches and gives members further opportunity to commit their lives to Christ and to express their faith in worship, prayer and action.

The Sacrament of the Lord's Supper is celebrated a minimum of four times per year on Sundays in February, May, October and at a Thursday evening Easter Service. Home communion is made available to those who are housebound. There are specific services on Thursday and Friday of Easter Week, Remembrance Sunday and Christmas Eve.

Children continue to be an important part of our Church. They are either part of the Sunday school which meets during the second part of the Service or, for children

Children continue to be an important part of our Church. They are either part of the Sunday school which meets during the second part of the Service or, for children of secondary school age there is Stair United. There is a Crèche available all year round. Christmas 2023 saw 25 children receive presents. We are fortunate to have these children. There is a Gentlemen's Club which meets each Saturday morning for breakfast.

Several local charitable organisations within the Ayrshire community and beyond were supported by special collections during the year. We again supported Women's Aid in Ayr through the Gift Service in December. From the General Account to various charities...

£350 Christian Aid, £350 to Crossreach, £350 Scottish Bible Society, £253.50 Action Aid ( child sponsor in Tanzania) and £1200 to River Garden from 2023/2024 Festive Appeal.

### **Achievements and Performance**

Our Communicants Roll has decreased over 2024.

The Worship Team has four members.

Over the course of the year there were three new communicants by profession of faith, four Baptisms ( one adult) and three Funerals.

### **Financial Review**

The Church has been able to meet all its financial responsibilities over the year and has again been maintained at a high standard of repair and decoration. The main source of income to the General Account continues to be from offerings by the envelope system, standing orders and open plate donations. Throughout the year 2024 income exceeded expenditure by £6,147. The General Reserve and Fabric Account continues to be used for the payment of general repairs, servicing and maintenance of the equipment within the Church and Manse. Our investments have not been touched during 2024 so remain at a fairly healthy level.

### **Reserves Policy**

The Trustees continue to consider it prudent to hold a balance of around £16,000 to £18,000 in the Fabric and General Reserve Account to take into account increases in all costs for maintenance and any repairs necessary, in the maintenance of the Church building, its contents and fittings. Along with the general upkeep of the Manse. The Trustees also consider it necessary to hold a reasonable balance in the General Account to enable payments in particular those required to the national Ministry to be maintained on a monthly basis.

Approved by the Trustees.

  
Session Clerk

Date of Signature

16.2.25.

# **Independent Examiners Report to the Trustees of Stair Parish Church (Church of Scotland)**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on the following pages.

## **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

## **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 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 Examiners Report**

In the course of my examination no matter has come to my attention -

- 1 Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 44(1)(a) of the Act and Regulation 4 of the 2006 Accounts Regulations and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met or

- 2 To which, in my opinion, my attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

[REDACTED]

Address

[REDACTED]

Signed

Date

18/3/25

**STAIR PARISH CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2024**

2024						
	Unrestricted Funds				Restricted Funds	Endowment Funds
	General	Fabric	Specific	Total		
	£	£	£	£	£	£
<b>Receipts</b>						
Donations	42,282.22	757.92	1,362.80	44,402.94		<b>44,402.94</b>
Legacies						
Fundraising events	5,594.43			5,594.43		<b>5,594.43</b>
Bank & deposit interest			6.26	6.26	0.00	<b>6.26</b>
Investment income		1,034.34		1,034.34		<b>1,034.34</b>
	<b>47,876.65</b>	<b>1,792.26</b>	<b>1,369.06</b>	<b>51,037.97</b>	<b>0.00</b>	<b>0.00</b>
Rental of Premises						
Sale of Assets						
Withdrawal of Investments						
Stair Share - Manse Rental		1,259.57		1,259.57		<b>1,259.57</b>
Receipts from General Trustees						
Transfer from Restricted Funds						
Transfer from General Fund						
<b>Total Receipts</b>	<b>47,876.65</b>	<b>3,051.83</b>	<b>1,369.06</b>	<b>52,297.54</b>	<b>0.00</b>	<b>0.00</b>
<b>Payments</b>						
Costs of generating funds						
Charitable activities	41,379.45		658.03	42,037.48		<b>42,037.48</b>
Governance costs	350.00	7,102.90	541.00	7,993.90		<b>7,993.90</b>
Transfer to Sunday School						
Transfer to Investors Trust						
Transfer to Fabric Fund						
<b>Total Payments</b>	<b>41,729.45</b>	<b>7,102.90</b>	<b>1,199.03</b>	<b>50,031.38</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess of Receipts over Payments</b>	<b>6,147.20</b>	<b>-4,051.07</b>	<b>170.03</b>	<b>2,266.16</b>	<b>0.00</b>	<b>2,266.16</b>
<b>Opening balance</b>	<b>37,265.92</b>	<b>19,460.21</b>	<b>750.27</b>	<b>57,476.40</b>	<b>15,323.99</b>	<b>72,800.39</b>
<b>Closing balance</b>	<b>43,413.12</b>	<b>15,409.14</b>	<b>920.30</b>	<b>59,742.56</b>	<b>15,323.99</b>	<b>75,066.55</b>

2023						
	Unrestricted Funds				Restricted Funds	Endowment Funds
	General	Fabric	Specific	Total		
	£	£	£	£	£	£
42,218.05	215.92	1,596.23	44,030.20			<b>44,030.20</b>
4,210.73			4,210.73			<b>4,210.73</b>
		4.75	4.75	0.00		<b>4.75</b>
	729.06		729.06			<b>729.06</b>
<b>46,428.78</b>	<b>944.98</b>	<b>1,600.98</b>	<b>48,974.74</b>	<b>0.00</b>	<b>0.00</b>	<b>48,974.74</b>
<b>46,428.78</b>	<b>944.98</b>	<b>1,600.98</b>	<b>48,974.74</b>	<b>0.00</b>	<b>0.00</b>	<b>48,974.74</b>
43,401.45		1,378.80	44,780.25			<b>44,780.25</b>
325.00	5,895.70	183.00	6,403.70			<b>6,403.70</b>
<b>43,726.45</b>	<b>5,895.70</b>	<b>1,561.80</b>	<b>51,183.95</b>	<b>0.00</b>	<b>0.00</b>	<b>51,183.95</b>
<b>2,702.33</b>	<b>-4,950.72</b>	<b>39.18</b>	<b>-2,209.21</b>	<b>0.00</b>		<b>-2,209.21</b>
34,563.59	24,410.93	711.09	59,685.61	15,323.99		<b>75,009.60</b>
37,265.92	19,460.21	750.27	57,476.40	15,323.99	0.00	<b>72,800.39</b>

**STAIR PARISH CHURCH**  
**ANALYSIS OF RECEIPTS (GENERAL FUND)**  
**YEAR ENDED 31 DECEMBER 2024**

	<u><b>2024</b></u>	<u><b>2023</b></u>
<b>Donations</b>		
<b>(a) Offerings</b>		
<i>Open plate</i>	7,617.05	7,317.07
<i>W.F.O</i>	0.00	0.00
<i>Gift aid</i>	26,051.00	25,966.50
<i>Tax recovered from gift aid</i>	8,389.17	7,709.48
	<u><b>42,057.22</b></u>	<u><b>40,993.05</b></u>
<b>(b) Other ordinary income</b>		
<b>Contribution from Church Organisations</b>		
<i>The Guild</i>	0.00	0.00
<i>Tea Fund</i>	0.00	0.00
<i>General donations</i>	175.00	50.00
	<u>175.00</u>	<u>50.00</u>
<b>(d) Other income</b>		
<i>Weddings</i>	50.00	1,130.00
<i>Flower box</i>	0.00	45.00
	<u>50.00</u>	<u>1,175.00</u>
<b>Total Donations</b>	<u><b>42,282.22</b></u>	<u><b>42,218.05</b></u>
<b>Fundraising events</b>		
<b>(c) Special collections</b>		
<i>Strawberry Tea</i>	0.00	422.00
<i>Christian Aid week collection</i>	247.00	250.00
<i>Festive Appeal containers</i>	1,195.00	1,270.00
<i>Wheels in Motion - Tea Fund</i>	200.00	950.00
<i>G McTurk - Retiral</i>	1,300.00	0.00
	<u><b>2,942.00</b></u>	<u><b>2,892.00</b></u>
<b>(e) Extraordinary income</b>		
<i>Guild - Drongan/Ochiltree</i>	1,514.93	0.00
<i>Bank interest</i>	596.50	420.73
<i>Organist/Choff Wedd Fees</i>	0.00	130.00
<i>Guild - Capitation Fees</i>	541.00	168.00
<i>Guild Project</i>	0.00	600.00
<i>RBS Compensation</i>	0.00	0.00
<i>Member Specific Donation</i>	0.00	0.00
	<u><b>2,652.43</b></u>	<u><b>1,318.73</b></u>
<b>Total Fundraising events</b>	<u><b>5,594.43</b></u>	<u><b>4,210.73</b></u>



**STAIR PARISH CHURCH**  
**ANALYSIS OF PAYMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>Charitable activities</b>		
Ministries and mission allocation	10,184.00	14,831.00
Presbytery dues	772.00	772.00
Voluntary additional stipend		
Minister's expenses	1,409.40	1,163.25
Minister's retirement collection		
Ministerial assistance		
Pulpit supply	353.00	435.50
Locum costs	10,802.53	8,812.81
Interim Moderator's travel expenses		
Other staffing costs	2,650.00	5,085.00
Fabric repairs and maintenance		
K C Legal Fees	0.00	3,600.00
Other building costs	8,143.51	3,813.17
Church office expenses	1,336.51	991.72
██████ - Retiral	1,300.00	
Other expenses and donations	4,428.50	3,897.00
	<u>41,379.45</u>	<u>43,401.45</u>
<b>Governance costs</b>		
Independent examiner's fees	350.00	325.00
	<u>350.00</u>	<u>325.00</u>
<b>Other payments</b>		
Purchase of assets		
Purchase of investments		
<b><u>AUDIT TRAIL ON PAYMENTS</u></b>		
<b>Ministries and mission allocation</b>		
<i>Ministers stipend &amp; mission fund</i>	<u>10,184.00</u>	<u>14,831.00</u>
<b>Presbytery dues</b>		
<i>Presbytery assessment / dues</i>	<u>772.00</u>	<u>772.00</u>
<b>Minister's expenses</b>		
<i>Minister's travel expenses</i>	1,409.40	1,163.25
<i>Minister's other expenses - Telephone</i>	0.00	0.00
<i>Minister's other expenses - Mail redirect</i>	0.00	0.00
	<u>1,409.40</u>	<u>1,163.25</u>

**Pulpit Supply**

<i>Pulpit supply</i>	353.00	435.50
<i>Deduct: Pulpit reclaim</i>		
	<u><b>353.00</b></u>	<u><b>435.50</b></u>

**Other staffing costs**

<i>Organists' honoraria</i>	2,650.00	2,970.00
<i>Church officers' honoraria</i>	0.00	1,995.00
<i>Relief organist</i>	0.00	120.00
	<u><b>2,650.00</b></u>	<u><b>5,085.00</b></u>

**Other building costs**

<i>Church insurance</i>	2,067.57	1,979.03
<i>Heating and lighting</i>	6,075.94	1,834.14
	<u><b>8,143.51</b></u>	<u><b>3,813.17</b></u>

**Church office expenses**

<i>Church telephone</i>	171.28	147.38
<i>Communion expenses</i>		
<i>Printing, publications and newsletters</i>	1,246.98	772.47
<i>Deduct: Income from "Life and Work"</i>	-252.00	-420.00
<i>Sundries and gifts</i>	494.05	442.99
<i>Sunday School Expenses</i>	420.40	500.50
<i>Balance item to Ochiltree church</i>		
<i>Deduct: Balance received from Ochiltree</i>	-931.20	-825.62
<i>Community centre lets</i>	187.00	374.00
	<u><b>1,336.51</b></u>	<u><b>991.72</b></u>

**Donations**

<i>Crossreach</i>	350.00	
<i>Christian Aid</i>	350.00	250.00
<i>M.A.F.</i>	0.00	425.00
<i>Scottish Bible Society</i>	350.00	
<i>Festive Appeal</i>	1,200.00	1,270.00
<i>Wheels in Motion - Tea Fund</i>	200.00	950.00
<i>Action Aid - Child Sponsor</i>	253.50	234.00
<i>Guild Fees &amp; Project to Edinburgh</i>	1,725.00	768.00
	<u><b>4,428.50</b></u>	<u><b>3,897.00</b></u>

**Stair Parish Church (Church of Scotland)**

**Year ended 31 December 2024.**

**Notes to Accounts (1)**

During 2023 the [REDACTED] [REDACTED] received £1,409.40 travel expenses.

No other Trustee received any remuneration or reimbursed expenses.

**STAIR PARISH CHURCH  
GENERAL RESERVE ACCOUNT / FABRIC ACCOUNT  
YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
<b>Opening balance:</b>		
Current account	15,460.21	20,410.93
Deposit account with CoS	<u>4,000.00</u>	<u>4,000.00</u>
	<b>19,460.21</b>	<b>24,410.93</b>
<b>Receipts:</b>		
Car park donations		
Donations towards upkeep	757.92	215.92
Investment withdrawal		
From Savings Accounts		
Interest on CoS deposit account	1,034.34	729.06
Stair Share - Manse Rental	1,259.57	
Transfer from General account		
	<u>3,051.83</u>	<u>944.98</u>
	<b>22,512.04</b>	<b>25,355.91</b>
<b>Payments:</b>		
Church costs:		
CSS - fire system	391.56	113.83
Organ repair & tuning	495.06	792.55
Sundry items	199.40	111.10
Church repairs	5,431.52	1,707.94
Chubb Electronic Security Ltd	585.36	548.36
Manse costs:		
Repairs	0.00	2,621.92
Transfer to Investors Trust (Mission Fund Restricted)		
	<u>7,102.90</u>	<u>5,895.70</u>
	<u><b>15,409.14</b></u>	<u><b>19,460.21</b></u>
<b>Closing balance:</b>		
Current account	11,409.14	15,460.21
Deposit account with CoS	<u>4,000.00</u>	<u>4,000.00</u>
	<u><b>15,409.14</b></u>	<u><b>19,460.21</b></u>

STAIR PARISH CHURCH  
RECEIPTS AND PAYMENTS ACCOUNTS  
SPECIFIC FUNDS  
YEAR ENDED 31 DECEMBER 2024

2024							
		The Guild	Tea Fund	Sunday School	Flower Fund	Social Committee	Total
		£	£	£	£	£	£
Receipts							
	Donations	829.95	532.85		0.00		1,362.80
	Bank & deposit interest	5.03		1.23		0.00	6.26
	Transfer from General A/c						
		834.98	532.85	1.23	0.00	0.00	1,369.06
Payments							
	Charitable activities	190.00	468.03	0.00	0.00		658.03
	Governance costs	541.00					541.00
Total Payments		731.00	468.03	0.00	0.00	0.00	1,199.03
Excess of Receipts over Payments		103.98	64.82	1.23	0.00	0.00	170.03
Opening balance:							
	Cash in hand	62.15	94.90	2.03			159.08
	Balance at bank	506.48		84.71		0.00	591.19
		568.63	94.90	86.74	0.00	0.00	750.27
Closing balance:							
	Cash in hand	245.70	159.72	2.03			407.45
	Balance at bank	426.91		85.94		0.00	512.85
		672.61	159.72	87.97	0.00	0.00	920.30

2023					
The Guild	Tea Fund	Sunday School	Flower Fund	Social Committee	Total
£	£	£	£	£	£
1,060.58	490.65		45.00		1,596.23
3.83		0.92		0.00	4.75
1,064.41	490.65	0.92	45.00	0.00	1,600.98
910.00	423.80	0.00	45.00	0.00	1,378.80
183.00					183.00
1,093.00	423.80	0.00	45.00	0.00	1,561.80
-28.59	66.85	0.92	0.00	0.00	39.18
0.00	28.05	2.03			30.08
597.22		83.79		0.00	681.01
597.22	28.05	85.82	0.00	0.00	711.09
62.15	94.90	2.03			159.08
506.48		84.71		0.00	591.19
568.63	94.90	86.74	0.00	0.00	750.27

STAIR PARISH CHURCH  
 RECEIPTS AND PAYMENTS ACCOUNTS  
 RESTRICTED FUNDS  
 YEAR ENDED 31 DECEMBER 2024

2024						
	John J I Highet Memorial Fund	Rorison Family Burial Fund	The Rorison Poor Fund	Trabboch Reunion Fund	Mission Funds Restricted	Total Restricted Funds
	£	£	£	£		£
<b>Receipts</b>						
Bank & deposit interest:						
Church of Scotland	0.00	0.00	0.00	0.00		0.00
Bank deposit	0.00	0.00	0.00	0.00		0.00
Transfer						
	0.00	0.00	0.00	0.00	0.00	0.00
<b>Payments /Transfers</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess of Receipts over Payments</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Opening balance:</b>						
Church of Scotland deposit	500.00	1,015.97	508.02	300.00	13,000.00	15,323.99
Bank deposit account	0.00	0.00	0.00	0.00	0.00	0.00
	500.00	1,015.97	508.02	300.00	13,000.00	15,323.99
<b>Closing balance:</b>						
Church of Scotland deposit	500.00	1,015.97	508.02	300.00	13,000.00	15,323.99
Bank deposit account	0.00	0.00	0.00	0.00	0.00	0.00
	500.00	1,015.97	508.02	300.00	13,000.00	15,323.99

2023						
John J I Highet Memorial Fund	Rorison Family Burial Fund	The Rorison Poor Fund	Trabboch Reunion Fund	Mission Funds Restricted	Total Restricted Funds	
£	£	£	£	£	£	
0.00	0.00	0.00	0.00		0.00	
0.00	0.00	0.00	0.00		0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	
500.00	1,015.97	508.02	300.00	13,000.00	15,323.99	
0.00	0.00	0.00	0.00	0.00	0.00	
500.00	1,015.97	508.02	300.00	13,000.00	15,323.99	
500.00	1,015.97	508.02	300.00	13,000.00	15,323.99	
0.00	0.00	0.00	0.00	0.00	0.00	
500.00	1,015.97	508.02	300.00	13,000.00	15,323.99	

## **Stair Parish Church (Church of Scotland)**

**Year ended 31 December 2024.**

### **Notes to Accounts (2)**

#### **Purposes of Specific Funds**

The Guild Fund is to maintain the running expenses of the Guild

The Tea Fund is money donated for the provision of after Service tea, coffee and biscuits.

The Sunday School Fund is to assist in the running of the Sunday School.

The Flower Fund is to provide flowers to display at the Sunday service.

#### **Purposes of Restricted Funds**

The J I Highet Memorial Fund is for the maintenance of the Highet Graves.

The Rorison Poor Fund is to provide money for the needy.

The Rorison Burial Fund is for the maintenance of the Rorison Graves.

The Trabboch Reunion Fund is used to provide a wreath on Remembrance Day Service

Mission Fund Restricted is to be used specifically for Mission purposes in Stair Parish Church and Parish.

STAIR PARISH CHURCH  
RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 DECEMBER 2024

2024				
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
<b>Receipts</b>				
Donations	44,402.94			<b>44,402.94</b>
Legacies				
Fundraising events	5,594.43			<b>5,594.43</b>
Bank & deposit interest	6.26	0.00		<b>6.26</b>
Investment income	1,034.34			<b>1,034.34</b>
	<b>51,037.97</b>	<b>0.00</b>	<b>0.00</b>	<b>51,037.97</b>
Rental of premises				
Sale of assets				
Withdrawal of Investments	0.00			<b>0.00</b>
Stair Share - Manse Rental	1,259.57			<b>1,259.57</b>
Transfer from Restricted Funds	0.00			
Transfer from General Fund				
<b>Total Receipts</b>	<b>52,297.54</b>	<b>0.00</b>	<b>0.00</b>	<b>52,297.54</b>
<b>Payments</b>				
Costs of generating funds				
Charitable activities	42,037.48			<b>42,037.48</b>
Governance costs	7,993.90			<b>7,993.90</b>
Transfer to Investors Trust				
Transfer to Unrestricted Funds		0.00		
<b>Total Payments</b>	<b>50,031.38</b>	<b>0.00</b>	<b>0.00</b>	<b>50,031.38</b>
<b>Excess of Receipts over Payments</b>	<b>2,266.16</b>	<b>0.00</b>	<b>0.00</b>	<b>2,266.16</b>

2023				
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
	44,030.20			<b>44,030.20</b>
	4,210.73			<b>4,210.73</b>
	4.75	0.00		<b>4.75</b>
	729.06			<b>729.06</b>
	<b>48,974.74</b>	<b>0.00</b>	<b>0.00</b>	<b>48,974.74</b>
	0.00			<b>0.00</b>
	0.00			
	<b>48,974.74</b>	<b>0.00</b>	<b>0.00</b>	<b>48,974.74</b>
	44,780.25			<b>44,780.25</b>
	6,403.70			<b>6,403.70</b>
	<b>51,183.95</b>	<b>0.00</b>	<b>0.00</b>	<b>51,183.95</b>
	-2,209.21	0.00	0.00	<b>-2,209.21</b>



STAIR PARISH CHURCH  
STATEMENT OF BALANCES  
AT 31 DECEMBER 2024

**Bank and Cash Balances**

Balances brought forward at beginning of year  
Excess of Receipts over Payments for the year  
Balances at year end

and paid over in year

Add: Transfer from Fabric Fund

**Investments**

John J I Highet Memorial Fund:  
232 Units at £6.38 (2023 £5.83)  
Cost £512.72

**Total Assets**

**Liabilities:**

Amount collected on behalf of third party

Deduct: Unbilled heat and light

**Net Assets**

2024			
Unrestricted Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£
57,476.40	15,323.99	0.00	72,800.39
2,266.16	0.00	0.00	2,266.16
59,742.56	15,323.99	0.00	75,066.55
-	-	-	0.00
-	-	-	0.00
59,742.56	15,323.99	0.00	75,066.55
-	1,480.16	-	1,480.16
59,742.56	16,804.15	0.00	76,546.71
-	-	-	0.00
59,742.56	16,804.15	0.00	76,546.71

2023			
Unrestricted Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£
59,685.61	15,323.99	0.00	75,009.60
-2,209.21	0.00	0.00	-2,209.21
57,476.40	15,323.99	0.00	72,800.39
-	-	-	0.00
-	-	-	0.00
57,476.40	15,323.99	0.00	72,800.39
-	1,352.56	-	1,352.56
57,476.40	16,676.55	0.00	74,152.95
-	-	-	0.00
57,476.40	16,676.55	0.00	74,152.95

The accounts were approved by the Kirk Session on 16th February, 2025.

For and on behalf of the Kirk Session

Session Clerk

Treasurer

## **Stair Parish Church (Church of Scotland)**

**Year ended 31 December 2024**

### **Notes to the Accounts (3)**

#### **Minister Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' Stipends and employer's contributions for National Insurance, pension and housing and loan fund. Ministers' Stipends are paid in accordance with the National Stipend scale, which is related to years of service. For the year under review the Stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

#### **Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees**

##### **Capital Account**

Credit balance held at 31.12.24 at cost	£11,203.47
Market value of balances at 31.12.24	£16,401.95

##### **Revenue Account**

Credit balance at 31.12.24	£ 2,182.00
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Stair Parish Church (Church of Scotland)

Year ended 31 December 2024.

Notes to the Accounts (4)

**Movement of Funds Account**

	Opening Balance	Receipts	Payments	Transfer	Closing Balance
General Fund	37,265.92	47,876.65	41,729.45		43,413.12
Fabric Fund	19,460.21	3,051.83	7,102.90		15,409.14
Specific	750.27	1,369.06	1,199.03		920.30
Restricted	15,323.99				15,323.99.
Total	72,800.39	52,297.54	50,031.38		75,066.55