

West Ross Church of Scotland - SC015448

Year ended 31 December 2025

Notes to the Accounts

1 Movement in Funds

	At 1 January 2025	Receipts	Payments	Transfers	At 31 December 2025
Unrestricted funds	£	£	£	£	£
Designated Fabric Fund	12,526	-	-	-	12,526
Designated Benevolent Fund	503	-	-	-	503
General Fund	53,680	52,435	- 67,703	- 1,600	36,812
Reserve Fund	59,000	-	-	-	59,000
	£125,709	£52,435	-£67,703	-£1,600	£108,841
Restricted funds					
Prayer Fellowship Fund	£3,237	£2,288	-£2,790	£1,600	4,335
Totals	£128,946	£54,723	-£70,493	£0	113,176

Purposes of Designated Funds

Fabric Fund: The Trustees transfer into this fund for the maintenance of the Church properties.

Benevolent Fund: Is there to meet any special needs within the parish.

Purposes of Restricted Funds

Prayer Fellowship Fund: Is used to support missionary work.

Purposes of Endowment Funds

Income from the Abercrombie Bequest: Is transferred to the General Fund for general church purposes.

2 Minister's 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 minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years of service is £39,856.