

THE CHURCH OF SCOTLAND

STAIR PARISH CHURCH
(Church of Scotland)

CONGREGATIONAL ACCOUNTS
For the year ended 31 December 2025

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	Mrs Ghislaine Kennerley, Auchendrane, By Ayr, Ayrshire KA7 4TW
Trustees	Rev George Fiddes (Interim Moderator), Mrs. G. Kennerley, Mr J. Nisbet, Mr G.L. McTurk, Mrs I. Robb, Mrs A. McTurk, Mrs I. Crane, Mr E. Terras, Mrs J. Ball, Mrs C. Shankland, Mrs A. Nicol, Mrs H. McQueen, Mrs J. Armstrong, Mrs. C. Murdoch, Dr. R. Drummond and Mr. P. Kennerley Mr. T. McCaig died during the year.
Independent Examiner	Fiona Howat, Burnview, Rigg Road, Cumnock, KA18 3JB
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 2025

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 fifteen 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. George Fiddes 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. After a Congregational vote in October Stair voted not to join a Union with three other churches. Stair is no longer linked with Ochiltree. We continue to worship at Stair in the knowledge that Stair still faces disposal by 2027 as part of the Church of Scotland's ongoing reconstruction plans. We actively support the greater Church both locally with the 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 the weekly Sunday service is at 10.00am. The Guild continues to flourish 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 with the possibility of a Thursday evening Easter Service. Home communion is made available to those who are housebound. There are other specific services for Remembrance Day and Christmas Eve.

Children continue to be an important part of our Church. They are part of the Sunday school which meets during the second part of the Service. There is a Creche available all year round. We are fortunate to have these children. There is a Gentlemen's Club that meets every Saturday morning.

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:-

Christian Aid £350

Crossreach £350

Scottish Bible Society £350

Headway (from Tea Fund) £200

Action Aid - Child Sponsor £234

Festive Appeal Collection - Ayr & Prestwick Street Pastors £735 Myanmar

Earthquake Appeal £500

Achievements and Performance

Our Communicants Roll has decreased over 2025. The Worship Team has four members and are taking more services. Over the course of the year there were three Weddings, two Baptisms and four 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. The expenditure for 2025 has exceeded the income by £1,255. 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.

Reserve Policy

The Trustees continue to keep enough in the General and Fabric Account to fulfil increases in costs for maintenance in the Church building, its contents and fittings. 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

And signed on their behalf by the under noted:-

Ghislaine Kennerley

Session Clerk

Date of Signature



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 31st December 2025 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 Mrs Fiona Howat

Address Burnview, Rigg Road, Cumnock, Ayrshire. KA18 3JB

Signed *J. Howat*

Date 16/3/26

STAIR PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

	2025					
	Unrestricted Funds			Restricted Funds	Endowment Funds	Total
	General	Fabric	Specific			
£	£	£	£	£	£	£
Receipts						
Donations	42,363.25	115.92	1,169.63	43,648.80		43,648.80
Legacies						
Fundraising events	6,422.67		7.21	6,422.67		6,422.67
Bank & deposit interest		885.72		7.21		7.21
Investment income				885.72		885.72
	48,785.92	1,001.64	1,176.84	50,964.40	0.00	50,964.40
Rental of Premises						
Sale of Assets						
Withdrawal of Investments						
Stair Share - Manse Rental		0.00		0.00		0.00
Receipts from General Trustees						
Transfer from Restricted Funds						
Transfer from Specific Accounts						
	48,785.92	1,001.64	1,176.84	50,964.40	0.00	50,964.40
Total Receipts						
Payments						
Costs of generating funds						
Charitable activities	49,690.98		1,132.60	50,823.58		50,823.58
Governance costs	350.00	6,014.26	231.00	6,595.26		6,595.26
Transfer to General acc			154.56	154.56		154.56
Transfer to Investors Trust						
Transfer to Fabric Fund						
	50,040.98	6,014.26	1,518.16	57,573.40	0.00	57,573.40
Total Payments						
Excess of Receipts over Payments	-1,255.06	-5,012.62	-341.32	-6,609.00	0.00	-6,609.00
Opening balance	43,413.12	15,409.14	920.30	59,742.56	15,323.99	75,066.55
Closing balance	42,158.06	10,396.52	578.98	53,133.56	15,323.99	68,457.55

	2024					
	Unrestricted Funds			Restricted Funds	Endowment Funds	Total
	General	Fabric	Specific			
£	£	£	£	£	£	£
42,282.22	757.92	1,362.80	44,402.94			44,402.94
5,594.43		6.26	5,594.43	0.00		5,594.43
	1,034.34		1,034.34			1,034.34
47,876.65	1,792.26	1,369.06	51,037.97	0.00	0.00	51,037.97
	1,259.57		1,259.57			1,259.57
47,876.65	3,051.83	1,369.06	52,297.54	0.00	0.00	52,297.54
41,379.45		658.03	42,037.48			42,037.48
350.00	7,102.90	541.00	7,993.90			7,993.90
41,729.45	7,102.90	1,199.03	50,031.38	0.00	0.00	50,031.38
6,147.20	-4,051.07	170.03	2,266.16	0.00		2,266.16
37,265.92	19,460.21	750.27	57,476.40	15,323.99		72,800.39
43,413.12	15,409.14	920.30	59,742.56	15,323.99	0.00	75,066.55

STAIR PARISH CHURCH
ANALYSIS OF RECEIPTS (GENERAL FUND)
YEAR ENDED 31 DECEMBER 2025

	<u>2025</u>	<u>2024</u>
Donations		
(a) Offerings		
<i>Open plate</i>	7,911.90	7,617.05
<i>W.F.O</i>	0.00	0.00
<i>Gift aid</i>	24,967.10	26,051.00
<i>Tax recovered from gift aid</i>	7,653.25	8,389.17
	<u>40,532.25</u>	<u>42,057.22</u>
(b) Other ordinary income		
Contribution from Church Organisations		
<i>The Guild</i>	0.00	0.00
<i>Tea Fund</i>	0.00	0.00
<i>General donations</i>	555.00	175.00
	<u>555.00</u>	<u>175.00</u>
(d) Other income		
<i>Weddings</i>	1,210.00	50.00
<i>Flower box</i>	66.00	0.00
	<u>1,276.00</u>	<u>50.00</u>
Total Donations	<u>42,363.25</u>	<u>42,282.22</u>
Fundraising events		
(c) Special collections		
<i>Myanmar Earthquake Appeal</i>	436.50	0.00
<i>Christian Aid week collection</i>	223.00	247.00
<i>Festive Appeal containers</i>	735.00	1,195.00
<i>Wheels in Motion - Tea Fund</i>	200.00	200.00
<i>Retiral Gift</i>	665.00	1,300.00
	<u>2,259.50</u>	<u>2,942.00</u>
(e) Extraordinary income		
<i>Guild - Drongan/Ochiltree</i>	400.00	1,514.93
<i>Bank interest</i>	444.74	596.50
<i>Organist/Choff Wedd Fees</i>	0.00	0.00
<i>Guild - Capitation Fees</i>	221.00	541.00
<i>From Sunday School - Closing Bal</i>	86.53	0.00
<i>Return of O/P fees</i>	3,010.90	0.00
<i>Member Specific Donation</i>	0.00	0.00
	<u>4,163.17</u>	<u>2,652.43</u>
Total Fundraising events	<u>6,422.67</u>	<u>5,594.43</u>

**STAIR PARISH CHURCH
ANALYSIS OF PAYMENTS
YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
	£	£
Charitable activities		
Ministries and mission allocation	33,119.90	10,184.00
Presbytery dues	1,102.70	772.00
Voluntary additional stipend		
Minister's expenses	1,080.00	1,409.40
Minister's retirement collection		
Ministerial assistance		
Pulpit supply	340.00	353.00
Locum costs	913.40	10,802.53
Interim Moderator's travel expenses		
Other staffing costs	4,540.00	2,650.00
Fabric repairs and maintenance		
K C Legal Fees	0.00	0.00
Other building costs	5,832.51	8,143.51
Church office expenses	-656.53	1,336.51
Retiral Gifts	700.00	1,300.00
Other expenses and donations	2,719.00	4,428.50
	<u>49,690.98</u>	<u>41,379.45</u>
Governance costs		
Independent examiner's fees	350.00	350.00
	<u>350.00</u>	<u>350.00</u>
Other payments		
Purchase of assets		
Purchase of investments		
AUDIT TRAIL ON PAYMENTS		
Ministries and mission allocation		
<i>Ministers stipend & mission fund</i>	<u>33,119.90</u>	<u>10,184.00</u>
Presbytery dues		
<i>Presbytery assessment / dues</i>	<u>1,102.70</u>	<u>772.00</u>
Minister's expenses		
<i>Minister's travel expenses</i>	1,080.00	1,409.40
<i>Minister's other expenses - Telephone</i>	0.00	0.00
<i>Minister's other expenses - Mail redirect</i>	0.00	0.00
	<u>1,080.00</u>	<u>1,409.40</u>

Pulpit Supply		
<i>Pulpit supply</i>	340.00	353.00
<i>Deduct: Pulpit reclaim</i>		
	<u>340.00</u>	<u>353.00</u>
Other staffing costs		
<i>Organists' honoraria</i>	3,810.00	2,650.00
<i>Church officers' honoraria</i>	0.00	0.00
<i>Relief organist</i>	730.00	0.00
	<u>4,540.00</u>	<u>2,650.00</u>
Other building costs		
<i>Church insurance</i>	1,962.45	2,067.57
<i>Heating and lighting</i>	3,870.06	6,075.94
	<u>5,832.51</u>	<u>8,143.51</u>
Church office expenses		
<i>Church telephone</i>	164.94	171.28
<i>Communion expenses</i>		
<i>Printing, publications and newsletters</i>	1,160.25	1,246.98
<i>Deduct: Income from "Life and Work"</i>	-294.00	-252.00
<i>Sundries and gifts</i>	369.10	494.05
<i>Sunday School Expenses</i>	648.18	420.40
<i>Balance item to Ochiltree church</i>		
<i>Deduct: Balance received from Ochiltree</i>	-2,705.00	-931.20
<i>Community centre lets</i>	0.00	187.00
	<u>-656.53</u>	<u>1,336.51</u>
Donations		
<i>Crossreach</i>	350.00	350.00
<i>Christian Aid</i>	350.00	350.00
<i>Myanmar Earthquake Appeal</i>	500.00	0.00
<i>Scottish Bible Society</i>	350.00	350.00
<i>Festive Appeal</i>	735.00	1,200.00
<i>Wheels in Motion - Tea Fund</i>	200.00	200.00
<i>Action Aid - Child Sponsor</i>	234.00	253.50
<i>Guild Fees & Project to Edinburgh</i>	0.00	1,725.00
	<u>2,719.00</u>	<u>4,428.50</u>

Stair Parish Church (Church of Scotland)

Year ended 31 December 2025.

Notes to Accounts (1)

During 2025 the Interim Moderator Rev. George Fiddes received £1,080.00 travel expenses.

No other Trustee received any remuneration or reimbursed expenses.

**STAIR PARISH CHURCH
GENERAL RESERVE ACCOUNT / FABRIC ACCOUNT
YEAR ENDED 31 DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
Opening balance:		
Current account	11,409.14	15,460.21
Deposit account with CoS	<u>4,000.00</u>	<u>4,000.00</u>
	15,409.14	19,460.21
Receipts:		
Car park donations		
Donations towards upkeep	115.92	757.92
Investment withdrawal		
From Savings Accounts		
Interest on CoS deposit account	885.72	1,034.34
Stair Share - Manse Rental		1,259.57
Transfer from General account		
	<u>1,001.64</u>	<u>3,051.83</u>
	16,410.78	22,512.04
Payments:		
Church costs:		
CSS - fire system	129.60	391.56
Organ repair & tuning	886.59	495.06
Sundry items	898.99	199.40
Church repairs	3,133.52	5,431.52
Chubb Electronic Security Ltd	965.56	585.36
Manse costs:		
Repairs	0.00	0.00
Transfer to Investors Trust (Mission Fund Restricted)		
	<u>6,014.26</u>	<u>7,102.90</u>
	<u>10,396.52</u>	<u>15,409.14</u>
Closing balance:		
Current account	6,396.52	11,409.14
Deposit account with CoS	<u>4,000.00</u>	<u>4,000.00</u>
	<u>10,396.52</u>	<u>15,409.14</u>

STAIR PARISH CHURCH
 RECEIPTS AND PAYMENTS ACCOUNTS
 SPECIFIC FUNDS
 YEAR ENDED 31 DECEMBER 2025

Receipts
 / Donations
 / Bank & deposit interest
 / Transfer from General A/c

Payments
 / Charitable activities
 / Transfers
 / Governance costs
Total Payments
Excess of Receipts over Payments

Opening balance:
 / Cash in hand
 / Balance at bank

Closing balance:
 / Cash in hand
 / Balance at bank

2025						
The Guild	Tea Fund	Sunday School	Flower Fund	Social Committee	Total	
£	£	£	£	£	£	
717.15	386.48		66.00		1,169.63	
6.62		0.59		0.00	7.21	
723.77	386.48	0.59	66.00	0.00	1,176.84	
700.00	432.60	0.00	0.00		1,132.60	
231.00		88.56	66.00		154.56	
931.00	432.60	88.56	66.00	0.00	1,518.16	
-207.23	-46.12	-87.97	0.00	0.00	-341.32	
245.70	159.72	2.03			407.45	
426.91		85.94		0.00	512.85	
672.61	159.72	87.97	0.00	0.00	920.30	
35.00	113.60	0.00			148.60	
430.38		0.00		0.00	430.38	
465.38	113.60	0.00	0.00	0.00	578.98	

2024						
The Guild	Tea Fund	Sunday School	Flower Fund	Social Committee	Total	
£	£	£	£	£	£	
829.95	532.85		0.00		1,362.80	
5.03		1.23		0.00	6.26	
834.98	532.85	1.23	0.00	0.00	1,369.06	
190.00	468.03	0.00	0.00	0.00	658.03	
541.00					541.00	
731.00	468.03	0.00	0.00	0.00	1,199.03	
103.98	64.82	1.23	0.00	0.00	170.03	
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	
245.70	159.72	2.03			407.45	
426.91		85.94		0.00	512.85	
672.61	159.72	87.97	0.00	0.00	920.30	

2024						
John J Hight Memorial Fund	Rorison Family Burial Fund	The Rorison Poor Fund	Traboch 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	

Bank & deposit interest:
Church of Scotland
Bank deposit
Transfer

Excess of Receipts over Payments

Church of Scotland deposit
Bank deposit account

Church of Scotland deposit
Bank deposit account

2025						
John J. Hight Memorial Fund	Rorison Family Burial Fund	The Rorison Poor Fund	Traboch 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	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 2025.

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 was to assist in the running of the Sunday School. Now closed.

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 2025**

	2025			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Receipts	£	£	£	£
Donations	43,648.80			43,648.80
Legacies				
Fundraising events	6,422.67			6,422.67
Bank & deposit interest	7.21	0.00		7.21
Investment income	885.72			885.72
	50,964.40	0.00	0.00	50,964.40
Rental of premises				
Sale of assets				
Withdrawal of Investments	0.00			0.00
Stair Share - Manse Rental	0.00			0.00
Transfer from Restricted Funds	0.00			0.00
Transfer from General Fund				
Total Receipts	50,964.40	0.00	0.00	50,964.40
Payments				
Costs of generating funds				
Charitable activities	50,823.58			50,823.58
Governance costs	6,595.26			6,595.26
Transfer to Investors Trust	154.56	0.00		154.56
Transfer to Unrestricted Funds				
Total Payments	57,573.40	0.00	0.00	57,573.40
Excess of Receipts over Payments	-6,609.00	0.00	0.00	-6,609.00

	2024			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
	44,402.94			44,402.94
	5,594.43			5,594.43
	6.26	0.00		6.26
	1,034.34			1,034.34
	51,037.97	0.00	0.00	51,037.97
	0.00			0.00
	1,259.57			1,259.57
	0.00			
Total Receipts	52,297.54	0.00	0.00	52,297.54
Payments				
Costs of generating funds				
Charitable activities	42,037.48			42,037.48
Governance costs	7,993.90			7,993.90
Transfer to Investors Trust				
Transfer to Unrestricted Funds				
Total Payments	50,031.38	0.00	0.00	50,031.38
Excess of Receipts over Payments	2,266.16	0.00	0.00	2,266.16

STAIR PARISH CHURCH
STATEMENT OF BALANCES
AT 31 DECEMBER 2025

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 £6.88 (2023 £6.38)
Cost £512.72

Total Assets

Liabilities:

Amount collected on behalf of third party

Deduct: Unbilled heat and light

Net Assets

The accounts were approved by the Kirk Session on 16th February, 2026.

For and on behalf of the Kirk Session

Christiane Kenney Session Clerk

Treasurer

James Aisbet

2025			
Unrestricted Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£
59,742.56	15,323.99	0.00	75,066.55
-6,609.00	0.00	0.00	-6,609.00
53,133.56	15,323.99	0.00	68,457.55
-	-	-	0.00
-	-	-	0.00
53,133.56	15,323.99	0.00	68,457.55
-	1,596.16	-	1,596.16
53,133.56	16,920.15	0.00	70,053.71
-	-	-	0.00
53,133.56	16,920.15	0.00	70,053.71

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

Stair Parish Church (Church of Scotland)

Year ended 31 December 2025

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 31.12.25 at cost	£11,203.47
Market value of balances at 31.12.25	£17,193.90

Revenue Account

Credit balance at 31.12.25	£ 2,532.14
----------------------------	------------

Stair Parish Church (Church of Scotland)

Year ended 31 December 2025.

Notes to the Accounts (4)

Movement of Funds Account

	Opening Balance	Receipts	Payments	Transfer	Closing Balance
General Fund	43,413.12	48,785.92	50,040.98	0,000.00	42,158.06
Fabric Fund	15,409.14	1,001.64	6,014.26	0,000.00	10,396.52
Specific	920.30	1,176.84	1,518.16		578.98
Restricted	15,323.99	00.00			15,323.99
Total	75,066.55	50,964.40	57,573.40		68,457.55