

## **Orphir & Stenness Church of Scotland**

### **Statement of Balances as at 31 December 2022**

#### **Notes to the Accounts**

##### **5. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

##### **6. Collections for Third Parties**

	2022	2021
	£	£
Poppy Scotland	76.00	105.50
Malawi Appeal	66.65	0.00
	<u>142.65</u>	<u>105.50</u>

##### **7 Trustee Expenses**

None of the trustees received any remuneration or reimbursement of expenses in the year.