

Kinning Park Parish Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2025

6 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. 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 the fifth and subsequent years) was £39,856.

7 Investments

	Market Value at 1 Jan 2025	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2025
	£	£	£	£	£
COSIT Growth Fund	13,143	-	-	1,030	14,173
COSIT Income Fund	5,530	-	-	165	5,695
Investments managed by Rathbones	197,465	-	(21,000)	11,849	188,314
	<u>216,138</u>	<u>-</u>	<u>(21,000)</u>	<u>13,044</u>	<u>208,182</u>
Held in respect of:					
Unrestricted Funds					
General Fund	<u>216,138</u>	<u>-</u>	<u>(21,000)</u>	<u>13,044</u>	<u>208,182</u>
Restricted Funds					
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Endowments Funds					
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>216,138</u>	<u>-</u>	<u>(21,000)</u>	<u>13,044</u>	<u>208,182</u>

9 Collections for Third Parties

	2025	2024
	£	£
Lodging House Mission	100	100
Erskine	590	200
Battens Charity	100	170
Macmillan	500	-
	<u>1,290</u>	<u>470</u>