

5. **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 £32,433.00 and the maximum stipend (in the 5th and subsequent years) £39,856.00

6.	Collections for Third Parties	2025	2024
	Self Help Africa	287.5	262
	British Red Cross	287.5	262
		<u>287.5</u>	<u>262</u>