

COUNCIL OF ASSEMBLY

May 2016

PROPOSED DELIVERANCE

The General Assembly:

1. Receive the Report.
2. Recognise and give thanks for the faithful service of the thousands of volunteers within congregations and Presbyteries. *(Section 1.3)*
3. Instruct the Council to work together with the Mission and Discipleship Council, the Ministries Council and the Panel on Review and Reform in conducting Regional Roadshows engaging the widest possible range of Presbyteries and congregations in discussion about the future of the Church, its ministry and its discipleship. *(Section 2)*
4. Instruct the Council to work with the office of the Principal Clerk to identify and allocate appropriate staffing resource to work alongside Presbytery Clerks to facilitate greater cooperation between Presbyteries, including the sharing of resources and, where appropriate, joint working. *(Section 2)*
5. Instruct the Council to conduct a review of the Strategic Framework, identifying any major themes or projects which the Church may wish or need to address in the next ten years and suggesting a smaller number of core priorities which would assist the Church to make the most effective resource allocations. *(Section 2)*
6. Pass Regulations amending the Ministries and Mission Contributions Regulations (Regulations I 2012) as set out in Appendix I. *(Sections 2.3.2 and 2.3.3 and Appendix I)*
7. Commend the Annual Report and Accounts 2015 to the Church and encourage its sharing within congregations. *(Section 3.1.6)*
8. Extend gratitude for the generosity of people throughout our congregations in the faithful stewardship of their time, abilities and monetary gifts. *(Section 4.1)*
9. Remind Presbyteries and congregations of the Gift Aid Small Donations Scheme and of changes to the Gift Aid declaration form. *(Section 4.1)*
10. Remind all Presbyteries and congregations of the 2011 Assembly's instruction to participate in the National Stewardship Programme and recommend that congregations seek the guidance of a Stewardship Consultant in so doing. *(Section 4.1)*
11. Adopt amended Regulations for Congregational Finance as set out in Appendix II. *(Section 4.8 and Appendix II)*
12. Adopt amended Regulations for Presbytery Finance as set out in Appendix III. *(Section 4.8 and Appendix III)*
13. Repeal Regulations I 2005 and enact new Parish Ministries Fund Regulations as set out in Appendix IV. *(Section 4.9 and Appendix IV)*
14. Note progress on the decisions arising from the Special Commission on Tenure. *(Section 5)*
15. Approve and adopt the International Presbytery Act. *(Section 6.3 and Appendix V)*
16. Approve the Regulations for Contributions from Congregations in the Presbytery of International Charges. *(Section 6.4 and Appendix VI)*

17. Instruct the Council of Assembly to work with other Councils and Committees to develop a co-ordinated response by the Church of Scotland to the issues affecting refugees and asylum seekers outlined in the Report. (*Section 7*)
18. Acknowledge the importance of working in partnership in response to this present humanitarian catastrophe and support a joint approach in collaboration with other Churches, faith groups, voluntary and charitable organisations and statutory agencies. (*Section 7*)
19. Note the work undertaken to this point to ensure that the Church of Scotland in all its parts operates within the legal requirements of the Data Protection Act and urge Presbyteries, Ministries personnel and congregations to implement advice relating to data protection as issued by the Solicitor of the Church acting as Data Protection Controller for the Unincorporated Councils and Committees. (*Section 8*)
20. Note proposed changes to the annual congregational statistics return and urge congregations and Presbyteries to provide the new information to be requested. (*Section 10*)
21. Appoint the Rev Dr Martin Scott as Secretary to the Council of Assembly with effect from 28 May 2016. (*Section 11.1*)
22. Appoint Ms Mary Macleod as Solicitor of the Church with effect from 21 May 2016 and continue to combine the offices of Law Agent and Custodian of Titles with this office. (*Section 11.2*)
23. Appoint Mrs Anne Macintosh as General Treasurer of the Church from 21 May 2016. (*Section 11.3*)
24. Note the appointment from 21 May 2016 of Anne Frances Macintosh as General Treasurer and confer upon the said Anne Frances Macintosh, General Treasurer of the Church, full power to discharge all legacies, bequests or donations which may have been or may be left, bequeathed or made to the Church of Scotland, or any of the Schemes, Councils, Committees or agencies thereof, or which may have been or may be left, bequeathed or made to the United Free Church of Scotland or to any of the Schemes, Boards or Committees or agencies thereof and which in terms of the Agreement with the continuing United Free Church of Scotland fall to the Church of Scotland or its Schemes, Councils, Committees or agencies, and to sign all Discharges, Agreements, Indemnities, Undertakings, and other Deeds which may be necessary in connection therewith. (*Section 11.3*)
25. Approve changes to the membership of the Church and Society Council. (*Section 13.2*)
26. Approve changes to the membership of the Mission and Discipleship Council. (*Section 13.3*)
27. Approve changes to the membership of the Audit Committee. (*Section 13.4*)
28. Approve changes to the membership of the Committee on Ecumenical Relations. (*Section 13.5*)
29. Approve changes to the membership of the Committee on Chaplains to HM Forces. (*Section 13.6*)

REPORT

1. Introduction

1.1 Followers of Jesus have been known as 'people of the way' since the time of St Paul. Then, they were notable for their worship, the generosity of their welcome, and the care they provided. They still are. And the Council of Assembly is privileged to be at the heart of that, engaging with Presbyteries and congregations to ensure that God's mission can be enabled and resourced at local, regional

and national levels. In 2015 the Church of Scotland was supported by members of local congregations and received grants and other income which allowed the Council of Assembly to allocate £110 million to parish resourcing (mainly paying for ministries throughout Scotland and beyond) and providing high-quality care services for those in need. The Annual Report and Accounts which Commissioners will receive highlights

some of the Church's work over the last twelve months and provides details of resources received and spent, all in accordance with the latest accounting standards. The Church, through the Council of Assembly, is accountable for its stewardship of significant sums and good governance is part of faith properly exercised.

1.2 This Report to the Assembly sets out in considerable detail what the Council has worked on in 2015 and seeks Assembly approval for the tasks that lie ahead. However, the Church – no matter how business-like it may be – remains, at heart, a group of people following the way of Christ. The Council never loses sight of what our people achieve, inspired by faith: enriching communities; caring for vulnerable neighbours; speaking out for justice; engaging in creative and fruitful partnerships; and providing Christian worship and service across the world.

1.3 The Council recognises the increasing fragility of some congregations and some Presbyteries. The Church of Scotland's formal membership is declining and ageing, and this places governance and financial burdens on congregations which some struggle to discharge. We remain deeply grateful for the faithful service of thousands of volunteers in congregations and Presbyteries throughout the Church. However, this fragility is becoming increasingly apparent in some congregations and can be a problem at Presbytery level also. The Council has spent time this year, mainly through its Joint Working Group on Strategic Funding and Resource Allocation, talking to Presbyteries and, where possible, some congregations. We mounted, jointly with Ministries Council, a two-day conference for Presbyteries where we explored the challenges of sustaining mission, supporting ministry and improving the connection between the regional/local levels and the national Councils and Committees. That event and a separate consultation with Presbyteries arising from the 2015 Report of the Council resulted in a number of ideas for more collaborative work. Proposals for taking this forward are elsewhere in this Report. The Convener and Secretary of the Council again attended the annual meeting of the Presbytery Clerks' Forum and very much

appreciated the information and feedback that Clerks were so willing to share. The Council once again held its annual conference for Presbytery Stewardship and Finance representatives, this time in Glasgow, which proved a useful opportunity for sharing information and exploring and resolving problems. The Convener was pleased to be invited to represent the Council at the General Trustees' Annual Conference and enjoyed the opportunity to share common concerns and interests. The Convener and Secretary attended the annual Priority Areas Forum in Glasgow and were once more inspired and humbled by the achievements of small groups of people working in particularly challenging situations. Separately, members and staff of the Council engaged directly with the Presbyteries of Annandale and Eskdale, Argyll, Europe, Greenock and Paisley, Hamilton and Kincardine and Deeside. The Council was very keen to organise a meeting with local congregations and Presbyteries in a Gaelic-speaking area but this did not prove possible for a number of practical reasons; it remains a real aspiration.

1.4 All members of the Council are active participants and office-bearers in local congregations and sometimes Presbyteries too. That deep understanding of the local informs and underpins the work they do at national level. In truth, there is no sharp division between the local congregation and the national Councils of the Church: we are the same people, people of the way, on a journey, changing and adapting to bring the timeless truths of Christian faith to bear in real ways in our contemporary world and continuing to worship, welcome and care. In all this we trust in a God who continually beckons people forward to follow in the way of Christ.

2. Joint Working Group on Strategic Funding and Resource Allocation

2.1 Introduction

2.1.1 The problems and challenges set out in 1.3 above, and expanded elsewhere in the Report, cannot be underestimated and potential solutions are discussed at various points in this Report. The deliberations of the Joint

Working Group brought many of these problems into sharp focus.

2.1.2 The Council of Assembly reported to the 2014 General Assembly that a thorough review of strategic funding and resource allocation was needed. It therefore set up a joint working group with representatives of the Council, the General Trustees, Ministries Council and the Panel on Review and Reform (JWG). The Group's remit was included in the 2015 Volume of Reports to the General Assembly and is available on the Church's website. The Council presented an interim report on the Group's work in 2015. The Assembly noted progress and endorsed the direction of travel. It also added an instruction to the Group to consider how payments for pastoral services to those not in receipt of a stipend should be handled, and how to address the issue of Ministries and Mission Contributions for congregations in long-term vacancy. Presbyteries were invited by the 2015 General Assembly to reflect on the challenges outlined in that interim report and we are grateful to those who did so, and who submitted comments.

2.1.3 The JWG has considered both how funding is raised for the Church's national activities and how it is best spent. As well as holding regular meetings of its own members, the JWG consulted widely including those in congregations and Presbyteries who had expressed interest in its work. As in 2015, the Group wishes to thank all those who generously shared their thoughts. The Group took account of the difficulties faced by a number of congregations and Presbyteries as they arose in the course of the last two years; these ranged from congregations which had suddenly lost a disproportionate number of members to those which are facing a degree of financial fragility for other reasons or which wish to spend more of the money raised locally on local mission initiatives. The Group feels such approaches provided useful evidence of the kind of problems which can face local congregations and Presbyteries. Discussions ranged widely and time was taken throughout to pause, reflect and check understanding. It was particularly worthwhile for the

Group to be associated with the Ministries Council in a two-day conference for Presbytery representatives in September 2015; that event provided some very useful information which has shaped the thinking presented in this Report.

2.2 The Challenging Context

2.2.1 The 2015 Report set out the context for the Group's work. Conscious of the Church's continuing commitment to the vision set out in the major Church Without Walls Report of 2001, the Council of Assembly and the Joint Working Group see the overarching task as the return of the ministry of the Gospel to the people of God, giving them the tools and the trust to shape their own local vision. The Church Without Walls Report called for congregations to be given the space and opportunity to develop their own patterns of ministry, mission, worship and leadership; it called for structures to be flexible; and it called for Presbytery and the Church Offices to serve the local in their own context. The institution of the Church is challenged to become flexible and open, generous and accommodating, encouraging and enabling. That vision, of a Church and its people flourishing where trust, responsibility and resources are aligned, drove the JWG's thinking. The Council is also, of course, aware of the importance of good governance across the Church and the Group tried, in its thinking, to remain conscious of the need to ensure the orderly conduct of affairs and the maintenance of accountability.

2.2.2 The Council recorded last year its appreciation of the many good things about the current life of the Church. At a time when the Church sometimes seems to be under both scrutiny and pressure from those who do not share our faith, it is important that we remember that we maintain faithful worship and Christian witness and service in every charge in Scotland ('vacant' or not). Our people enable thousands of local mission initiatives – lunch clubs, Guild projects, Messy Church, chaplaincies, foodbanks, eco-congregations, ecumenical ventures, world church engagement, CrossReach services, refugee projects, prison visitor centres – involving tens of

thousands of volunteers from within and outwith our membership. Our finances are sound and our affairs are well-ordered. However, the JWG was primarily tasked with considering the difficulties, obstacles and problems in the current arrangements for finance and governance in the Church, and particularly for identifying those which may be hindering the achievement of the Church Without Walls vision. The problems can be summarised as follows:

- how to recruit, equip, pay for and support parish and other ministries throughout Scotland (and in the Presbyteries of England, Europe and Jerusalem);
- how to focus on what really matters to the Church while devolving responsibility to an appropriate level and still maintaining effective planning and good governance;
- how to improve communications, planning, understanding and joint working at all levels;
- how to improve self-reliance and ownership at local and regional level;
- how to introduce more flexibility into our systems, to support mission-in-context;
- how to deal with a range of property issues;
- how to ensure proper regional support for the local and proper regional involvement in the national;
- how to ensure appropriate and respected leadership;
- how to introduce the capacity for flexibility and change – and how to help folks welcome such change;
- and, underpinning all of the above, how to manage Church funding and make spending decisions which support mission and service. This could entail some radical changes in funding levels and methods, in Income Disposition and in other budget dispositions.

2.2.3 Last year's General Assembly invited Presbyteries to discuss these challenges and to submit their comments. These were wide-ranging and disparate in nature and it has not been possible for the Council to discern a pattern or consensus. In addition, only about one-third of

Presbyteries responded and it is not sensible to base firm conclusions on such a low sample. Perhaps that very diversity is evidence both of the scale of the problem and of the difficulty the Council faces in framing recommendations for solutions. The following pointers, if not conclusions, may be helpful:

- (a) There is general support for the recent increase in the Presbytery Discretionary Allowance to 5%, and the additional guidance the Council is providing may help Presbyteries in focusing on mission initiatives.
- (b) Buildings remain important on the local agenda.
- (c) Some Presbyteries and congregations have a jaundiced view of the Church Offices and national structures, perceiving them as taking resources from the local. Most also said, however, that they would wish the national structures to continue to provide stipends, payroll and other important support services such as safeguarding and ministry support. Many also asked for more staffing support at Presbytery level.
- (d) There is a perception that national Councils and Committees are populated by people who have no understanding of the local church. More local representation was urged.
- (e) Several Presbyteries expressed interest in developing partnership work among Presbyteries, sharing resources where possible.
- (f) No 'one size fits all'. Problems differ, perceptions vary and solutions must therefore also be tailored to local conditions and priorities.

2.3 Addressing the Challenges

2.3.1 Members of the JWG were well aware of the challenges that the Church has faced in the past and that it has overcome through the transforming power of the Holy Spirit. The Council asks congregations and Presbyteries to continue to pray that God will reveal His plans for His Church in Scotland and that our people will be inspired and enabled in their ministry and discipleship. For its own part, the JWG recognised that it was tasked with identifying a number of ways of addressing the individual

problems. Some can be at least partly addressed by changes to various Regulations and other relatively minor tweaks and amendments to the way things are done. Others need more fundamental change and may take longer to implement. In the former category, the Group and the Council report as follows:

2.3.2 The Regulations for Ministries and Mission Contributions include provision for a sum to be used at the discretion of Presbytery to reduce the contributions of individual congregations or to pay shortfalls from previous years. The sum available to Presbyteries increased from 3% to 4% in 2015 and then to 5% in 2016. That increase has ensured that many Presbyteries now have a significant sum of money for their use and we know that this has been welcomed. During its consultation with individual Presbyteries the Group was made aware of a desire from Presbyteries to use this allowance in a more flexible way in order to further the missional objectives of Presbyteries and of congregations within their bounds. Those Presbyteries which participated in the pilot Presbytery Staffing Fund have been able to demonstrate that increased flexibility in the use of the allowance has enabled exciting and innovative projects either across a Presbytery or among a group of congregations; the Report of the Ministries Council includes more information on this Fund. The Group is encouraged by the ways in which the imaginative use of the allowance has led to increased missional activity and is keen that this possibility be open to all Presbyteries. Accordingly, it is proposed that paragraph 14 of the Ministries and Mission Regulations approved by the General Assembly of 2012 be replaced by the paragraphs included at Appendix I. It is hoped that this change to the Regulations will allow Presbyteries to use the allowance in a number of new ways in order to encourage new initiatives and more exciting developments around the country. The revised Regulations also encourage Presbyteries to work together and to share resources and the Group anticipates that this will lead to a stronger regional Church.

2.3.3 As the change to the Regulations will, in certain circumstances, allow Presbyteries to receive funds in order to finance local projects, the Council also proposes to alter the Regulations to take account of any sums not paid by congregations in respect of Ministries and Mission Contributions. As the vast majority of congregations pay their contributions in full it is unlikely that this provision will have a significant impact on the amount available and Presbyteries are reminded of their role in liaising with those congregations who have not paid to encourage payment of outstanding amounts.

2.3.4 As reported to the Assembly over recent years, the Council of Assembly has required all budget-holding Councils and Committees to work to eliminate deficits. This has been largely successful but it has meant, particularly for smaller Councils and departments, that there has been little scope for undertaking new work or responding to emerging priorities. The Council is working towards an evaluation model which would permit easier determination of cross-Council priorities but, in the meantime, on the recommendation of the Group, it decided to set up a Flexible Budget Fund to address immediate needs and to test out ways of assessing competing priorities. £150,000 was made available for 2016 within the Mission and Renewal Fund to allow any Council, Committee or department, on presentation of a successful business case, to access extra one-off funding. The Fund is permitting the Church and Society Council to appoint a temporary Development Worker to take forward its project on Overcoming Violence Against Women. The Church and Society Council has also been enabled to increase its staffing resources temporarily to support Speak Out! 10,000 Voices for Change, on which it reports fully to the Assembly. The Social Care Council has engaged a Mission Officer to work closely with congregations. The Fund is also enabling the employment of a Future Focus Project Worker within Mission and Discipleship, to support congregations in their missional focus. Finally, the Panel on Review and Reform submitted a successful bid for funding for the training and support required for eight

congregations which are taking part in a pilot project to develop local leadership teams.

2.3.5 The impact on budgets of the decline in the number of ministries was fully discussed at Joint Working Group meetings. It was from these discussions that the idea arose of separating – and protecting – the Parish Ministries Fund element of the Ministries Council budget and of considering the other elements of its budget and activities alongside the work of other Councils and Committees. Considerable work has been carried out to test the practicality of this idea and to work on definitions of the cost of ‘ministries’. Reference is made in 4.5.1 to this work.

2.3.6 The Group was particularly pleased to have membership from the General Trustees and to be able therefore jointly to explore matters of common interest. The Assembly had instructed the General Trustees to review their Investment Strategy for the Consolidated Stipend Fund and the implications of changes were discussed by the Group. The General Trustees report in full on these discussions and on the conclusions in their Report to the Assembly. The Group agreed that it would be useful for the General Trustees to be involved at an early stage with Presbyteries, congregations and, where appropriate, the Ministries Council’s Presbytery Planning Task Group, so that Presbytery planning decisions could be informed by the Trustees’ knowledge of the buildings issues. The Ministries Council has agreed and is exploring with the General Trustees how this could be facilitated. The General Trustees reported that they are in the process of developing website resources which will showcase the creative and flexible use of church buildings, demonstrating to congregations what is possible with some imagination and perhaps also some financial support. The General Trustees have also included in their Report comments on the Manse Fund and on the issue of rental income from vacant manses, raised at the 2015 Assembly. The Group explored, with the Trustees, the desirability of seeking changes in Church law to permit more flexibility in fund transfers; this is a complex issue,

potentially having a significant impact on congregational finances, and the Group agreed with the Trustees’ view that a further year is needed to research it adequately. The General Trustees intend to report on this matter in 2017.

2.3.7 The Group considered alternative financial models to the present Ministries and Mission Contributions system. As an example, it evaluated the effect of setting a cap on the level of contribution so that no congregation would pay more than a fixed amount (using £120,000 for the purposes of the model). The cost of this would be approximately £475,000 and would have benefited 18 congregations had such a cap been applied in 2015. The Group noted that the cost was almost identical to the cost of increasing the Presbytery Discretionary Allowance by 1% and the Council decided that this latter course of action was more efficient and more targeted, particularly as a simple cap would not take account of the number of posts allocated to congregations within Presbytery Plans. The Group also examined the effect of excluding the first £10,000 of a congregation’s income from assessable income. This would benefit all congregations but the total cost would be approximately £7m a year; such a loss of income at the national level would have an impact on the Parish Ministries Fund, on the central services provided to congregations by the Church Offices and on the programmatic work of Councils and Committees. In addition, it would not be targeted to those congregations who need such financial support and it would also result in an increase in the number of charges which do not pay a contribution sufficient to cover their own ministry costs. The Group noted that the percentages applied to income in order to arrive at congregational contributions had been reduced considerably since the current system was introduced, in order to leave more resources with local congregations. The table below shows comparative levels of contribution for both 2007 and 2016 at varying levels of assessable income:

Assessable Income	Contribution in 2007	Contribution in 2016
£40,000	£24,128	£23,200
£80,000	£52,776	£48,800
£100,000	£66,580	£60,600
£150,000	£94,995	£86,400

In addition to the reductions outlined above, the amount of income from use of premises which is not included in assessable income was increased from £10,000 to £20,000 during the period and the Presbytery Discretionary Allowance was increased from 3% to 5%. All of these changes illustrate the successful efforts made by the Council to leave more income available to congregations for local mission. The Group recognised that whatever system is used, the total budgeted amount must still be collected from congregations and if some congregations were to pay less under any revised method than others, inevitably, would have to pay more. The relatively high collection rate of contributions suggests that the current model results in contributions which are largely affordable in present circumstances. In addition, any change to the model would require transitional arrangements in order to protect congregations who might be asked to pay considerably more under an alternative system and this could lead to loss of income in the short term. The Group concluded that the current system remains both effective and fair and that the risks of moving to a new system at this stage were too high. It noted, however, that the system might need to be reviewed again in the light of emerging strategic change as the Church reacts to falling numbers of both members and ministers. The Council proposes to keep the matter under regular review.

2.3.8 The Group considered the financial arrangements of congregations under the guardianship of Presbytery.

The General Assembly of 2015 instructed Ministries Council to report on this matter in 2016 and its conclusions are contained in its Report. The Council of Assembly was instructed to investigate ways in which the issue of Ministries and Mission contributions to congregations in long-term vacancies could be addressed. Initial consideration has been given to this but there is no easy and fair solution. The Group noted the work being done by the Panel on Review and Reform in this area and decided that a better long-term solution could be achieved if informed by the outcome of the Panel's work. The Council intends to keep the matter under review.

2.3.9 The 2015 General Assembly instructed the Group to give consideration to ways in which payments for pastoral services (eg funerals) paid locally to those not in receipt of a stipend may be met by a reallocation of funds towards Presbyteries rather than being met by congregations. The Group agreed that this was primarily a matter for the Ministries Council and notes that Council's intention to address the matter in its Report to the Assembly.

2.4 Having dealt with some of the routine challenges, the JWG moved to consider the more strategic issues that its work had brought to the fore. The Group and the Council see the impact on local congregations and Presbyteries, and increasingly on finances, of declining membership and the consequences for ministry numbers, ministry workloads and ministry wellbeing. We remain, as a denomination, committed to an ambitious territorial ministry; we have an unwieldy and unsustainable structure of Presbytery administration and management, with some coping well and others struggling; Councils and Committees have stretching and visionary programmes of missional work; and the governance and compliance demands on the Church, as on any large organisation, continue to grow and demand resources. At the same time, the world, and that bit of it served by the Church of Scotland, is in ever more need of the redeeming love of God and it needs people of faith to proclaim the Good News and to serve the vulnerable. How can – and how

should – the Church of Scotland respond? Individual Councils and Presbyteries are, of course, well aware of these challenges and are preparing their own responses. For example, the Ministries Council's campaign for ministry recruitment, *Tomorrow's Calling*, has shown promising early results and Mission and Discipleship has increased its investment in resources and training for local office-bearers. The Panel on Review and Reform is exploring some exciting options for local leadership. But these challenges are significant and they are for the whole Church. They cannot be addressed by any one Council in isolation and they certainly cannot be remedied by piecemeal changes and tweaks. Presbyteries, in their responses to the Council's consultation, seem to agree. The Group has therefore concluded that it is now time for the Church as a whole to face the need for change and to work together to identify the steps we need to take. We need to help people grow in discipleship, we must ensure that we continue to communicate the central message of God's love for all and we want to maintain our positive engagement in the life of our communities. The Church needs to focus on these overarching objectives and it needs to dismantle the barriers that are stopping us, be they structural, financial or cultural.

2.5 The Assembly approved in 2012 a Strategic Framework which set out 13 core priorities. These are:

- making disciples
- exercising priority for the poor
- serving the vulnerable
- promoting reconciliation
- caring for creation
- engaging with society
- discovering and encouraging life in all its fullness
- celebrating our place in the world church
- enabling ministry in every part of Scotland
- renewing Church structures and practices
- empowering young people
- developing leadership

- releasing the gifts of all the people of God.

These priorities remain entirely relevant and have proved useful in the preparation of departmental workplans and for reporting on the work of Councils and Committees, for example in the Annual Report and Accounts. The length of the list is perhaps a weakness: it is possible to fit almost all that we do into one or more of these core objectives and it is therefore difficult to set priorities. The Group believes that the change programme for which we call in 2.4 above could be assisted by the prioritisation of these key objectives, allowing the Council of Assembly and the General Assembly itself to allocate resources to those activities which most support the mission of God.

2.6 The Council is therefore proposing a number of strategic actions which would result in the presentation to the General Assembly of sound data and well-researched options to enable the Assembly to prepare sensibly, in faith, for the future. The Council recommends that it should:

- (a) work together with the Mission and Discipleship Council, the Ministries Council and the Panel on Review and Reform in conducting Regional Roadshows engaging the widest possible range of Presbyteries and congregations in discussion about the future of the Church, its ministry and its discipleship;
- (b) work with the office of the Principal Clerk to identify and allocate appropriate staffing resource to work alongside Presbytery Clerks to facilitate greater cooperation between Presbyteries, including the sharing of resources and, where appropriate, joint working;
- (c) taking account of the findings of the first two actions, conduct a review of the Strategic Framework, identifying any major themes or projects which the Church may wish or need to address in the next ten years and suggesting a smaller number of core priorities which would assist the Church to make the most effective resource allocations.

If the General Assembly agrees to this work, the Council would report progress to the 2017 General Assembly and would make appropriate recommendations.

2.7 The General Assembly of 2015 instructed the Mission and Discipleship Council, in consultation with the Council of Assembly and the Presbytery Clerks' Forum, to bring to the Assembly of 2016 an outline of a programme that would allow a Presbytery to review, if it so chose, its structure, function and mission. The Joint Working Group considered that the development of such a process in isolation would be unhelpful and saw considerable merit in instead subsuming this work within the proposal to work with Presbyteries and Presbytery Clerks on the wider issues of the sharing of resources and key governance challenges, as described above. It therefore proposes to include this matter in the regional consultations and to report in 2017.

3. Governance

3.1 The Council's Monitoring, Co-ordinating and Evaluating Role

3.1.1 The Council decided in 2015 to experiment with reducing the number of its formal meetings from nine a year to six (broadly in line with the other major Councils). We were aware of the time commitment attaching to Council of Assembly membership and the sometimes long distances which people travel to attend, but we also wanted to delegate more responsibility for day-to-day oversight and management to the senior staff and reduce the administrative burden (and carbon footprint) of big meetings. We retained the ability to meet if necessary in the intervening months and, in fact, chose to do so on one occasion. One meeting is taken over two days, allowing time for consideration of strategic issues and longer-term planning. This year, that meeting reached decisions on projects to be funded by a new Flexible Budget Fund; received and approved plans to respond generously, along with other denominations and faiths, to the growing world refugee crisis; and considered its senior staffing needs following the retirement of the Secretary. We were joined at that meeting by two young people nominated by the

National Youth Assembly. This is a practice the Council first adopted four years ago and it is one we intend to continue and which we warmly commend to other Councils and Committees. The young people brought wisdom and experience to the issues under discussion and we benefited both from their formal contributions and from the fellowship and mutual understanding that result from informal communication at a residential event.

3.1.2 Each meeting receives a report from one of the Councils which come within the monitoring, co-ordinating and evaluating remit of the Council of Assembly. Councils must make formal presentations twice a year, providing members with an update on their work, on the successes, challenges and risks attaching to that work and on their financial performance. Members have an opportunity to scrutinise that work and to ask questions. More detailed scrutiny of budgets and requests for additional or replacement staff are first undertaken by the Finance or Staffing Group, as appropriate. Committees are invited to attend the Council of Assembly at least once each year, also providing a report on their work and engaging with the Council on risks and opportunities; detailed supervision of Council, Committee and departmental budgets is delegated to the Finance Group.

3.1.3 The Council is passionate about encouraging co-operation and collaboration across the Councils and Committees. This year, we continued to work closely with the Mission and Discipleship Council on the future of the Scottish Storytelling Centre and were delighted that the medium-term future of the Centre was secured. We have continued to work with Ministries, World Mission and the Legal Questions Committee on the Presbytery of Europe (see section 6). We have supported Ministries Council as they take the lead on the Decade for Ministry planning and worked closely with that Council and both Human Resources and Stewardship and Finance in the project to acquire and implement a new HR and Payroll system. The Council of Assembly has worked particularly closely with the Social Care Council as they continue to face a challenging financial situation; we were pleased to have

been invited to be represented on the Business Strategy Group set up by Social Care to review the issues and make recommendations. The Assembly of 2014 called for the Council, Ministries, Mission and Discipleship and the Legal Questions Committee to work together on the implementation of the decisions arising from the recent Special Commission on Ministerial Tenure and the Leadership of the Local Congregation. The Councils have now integrated this work with their normal work programmes and describe progress in their own Reports. The Convener, Vice-Convener and Secretary worked with a sub-group of the Assembly Arrangements Committee to prepare a report on the future of the General Assembly. We collaborated with colleagues from other Councils and Committees, including the General Trustees, when we were seeking new appointments to the posts of Council Secretary, Solicitor of the Church and General Treasurer and, at the time of writing, we are preparing to work with Ministries Council on the recruitment of their new Council Secretary. The Council has also recently set up a joint working group with the Committee on Ecumenical Relations to review its remit and to prepare a staffing plan in the light of the announced retirement of the long-serving Ecumenical Officer. We continue to work closely with the Employing Agencies and the Pension Trustees to ensure that the Church's closed Defined Benefit pensions schemes are managed and administered efficiently.

3.1.4 The presence on the Council of Assembly of the Conveners and Secretaries of the major Councils, and of other senior officials, ensures that opportunities for effective joint working are identified. The monthly meetings of the Senior Management Team also help to identify and foster collaboration. The Council firmly believes that partnership working is key to achieving effectiveness and to making the most prudent and sensible use of the Church's resources. The current system of independent Councils and Committees, with very little overlap in membership, can militate against effective co-operation but the Council of Assembly has been much encouraged by the willingness of all involved to work

across boundaries and remits in the best interests of the Church and those whom we serve.

3.1.5 A summary of the financial performance of Councils and Committees against their budgets for 2015 will be included in a Supplementary Report from the Council of Assembly to the General Assembly. That Supplementary Report will also include a draft indicative budget for 2017. The Councils and Committees each account separately to the Assembly for their resource decisions and it is not appropriate for the Council of Assembly to comment in detail on their policies and priorities (although we do maintain an overview of the working-out of these policies). We are, as ever, impressed by the careful financial management shown by most Assembly agencies; expenditure is carefully monitored and all are well aware of the need to reach a sustainable financial model. We are working closely with the Committees and Departments which have overspent their budgets this year all, it has to be said, by small amounts and for clear, understandable reasons to ensure that budgets are realistic and achievable.

3.1.6 The Trustees' Annual Report is included in the Annual Accounts which will be distributed to Commissioners. It gives an account of the progress made towards achievement of the 13 strategic priorities set by the Assembly in 2011. As required by the new SORP, that Trustees' Report, like those of the congregations to whom it applies, must be a balanced one and must include details of risks and challenges as well as of successes. It is balanced but it is also inspirational and the Council commends it, and the accompanying detailed financial information, to all interested in the uses to which we put the considerable sums of money entrusted to our care by congregations and other funders.

3.1.7 The Council and the Audit Committee are responsible for overseeing the Internal Audit processes of the Unincorporated Councils and Committees. In discussion with our internal auditors and with the Audit Committee, the decision was taken in 2014 to create a

part-time post of Assurance and Compliance Officer, reporting directly to the Secretary of the Council. The postholder's role is to test and report on the adherence to operating policies, procedures and financial controls throughout the Unincorporated Councils and Committees, and monitor and report on compliance with all statutory regulatory requirements relating to our work. While there are no significant issues or concerns with the Church's overall arrangements for managing regulatory compliance, the general level of regulatory risk is high, particularly in the area of child protection and social care. The Church is, of course, subject to most aspects of the usual regulatory and related legal compliance requirements for charities, employment, tax, health and safety, data protection, safeguarding legislation, environmental law, planning and pensions and is subject to various social care and education inspectorates. As a high profile organisation it behoves us to ensure that our compliance with the law is exemplary; the risks to the Church of non-compliance would be high. The new post unfortunately fell unexpectedly vacant in mid-2015 and it initially proved difficult to fill. The Council and the Audit Committee reviewed the job description and, in the meantime, commissioned more time from our Internal Auditors to ensure that audit coverage is not compromised. The post has now been filled. The Council's Supplementary Report will include a formal report on audit.

3.1.8 One of the more enjoyable tasks this year has been the building of closer links with senior officers of the Boys' Brigade. The Governance Group of the Council of Assembly has been aware for some time of inconsistencies between the governing documents of the Boys' Brigade and those of the Church. These arise partly from the fact that the former were drafted in England and do not take account of recent developments in Scottish charity law and partly because the language is not sufficiently precise. For example, the Boys' Brigade Regulations use the word 'church' to refer both to the denomination and to the congregation, thus leaving a lack of clarity around responsibility and accountability. We therefore engaged

positively with the senior management of the Boys' Brigade and offered them some practical assistance in resolving the issue. We started by welcoming the comment within the Brigade's Mission Statement that it wishes to work in partnership with Churches to encourage the development of a personal Christian faith and assured the BB that this too was our objective. It was agreed that we would jointly work towards updating the Regulations to reflect the legal position; agreeing a Memorandum of Understanding which will set out the practicalities of the relationship between the Church of Scotland and the Boys' Brigade; and agreeing a Safeguarding Policy Document to ensure absolute clarity among the Safeguarding Service, BB Headquarters, congregations and companies on their respective responsibilities for keeping children safe. It is the Council's hope that the strengthening of relationships at the national level and the new clarity on such governance issues will support congregations and the Boys' Brigade as they continue to develop the fruitful and inspiring partnerships which have resulted in the bringing of so many young people to faith in Christ.

3.2 Cohesiveness Task Group

As reported to previous General Assemblies, the Council of Assembly set up a small task group of appropriate Conveners and senior staff to ensure the sharing of information and a co-ordinated approach to the handling of the practical questions and challenges arising from the issue of same-sex relationships and the ministry. That group has representation from the Legal Questions Committee, Ministries Council, the General Trustees and the Council of Assembly as well as from the Law Department, the Department of the General Assembly, the Stewardship and Finance Department and the Communications Department. The Group has met less frequently in the last twelve months although members remain available to advise and assist Presbyteries and Kirk Sessions who face particular challenges. CTG representatives can travel to congregational and Presbytery meetings to explain Church law and procedure, to answer questions and to support Presbytery and local office-bearers in managing some difficult situations; in the

course of the last year, such support has been offered to the Presbyteries of Dunkeld and Meigle, Edinburgh, Glasgow, Greenock and Paisley, Stirling and Wigtown and Stranraer. The Cohesiveness Task Group remains scrupulously careful to maintain a neutral stance on the issue and exists merely to ensure that information is shared and practical problems addressed as effectively and consistently as possible.

3.3 Corporate Projects

3.3.1 Various recent internal audit reports have highlighted the risks arising from the absence of robust Business Continuity plans to ensure that the vital work of the Church Offices and CrossReach's Charis House could continue in the event of a significant incident. Various departments, including IT, have individual plans but there was no coordination of these and this was deemed to pose a risk to the Church. Vital services would include, for example, IT and also payroll and other financial processes; Communications; legal and General Trustees' functions; oversight of care services; and some administrative support and management functions. At certain times of the year, other important services might include General Assembly planning. Consultancy support was engaged to assist with the preparation of a robust coordinated plan and there has been excellent progress. A gap analysis was conducted, crucial activities identified, a Business Continuity Policy and Plan drafted, responsibilities and accountabilities assigned and initial testing organised. The Council is confident that the Church Offices and the administrative offices of CrossReach are now better-placed to keep essential services running in the event of a disruptive incident.

3.3.2 The Business Continuity work identified also a need to tighten up the risk management processes of the Unincorporated Councils and Committees. While very much aware of the need in a church sometimes to step out in faith and take risks, the Council also believes that it is prudent and sensible to identify known risks and to manage and mitigate them where possible. It therefore instigated a project designed to deliver capable, efficient

and cost-effective management of risk. Again with outside assistance, the project has delivered a full gap analysis, a draft Risk Management Policy, completion of a risk matrix and governance and risk management structures and accountabilities. All departments have engaged in a risk management workshop and an agreed central risk register is being developed; training will follow. Most importantly, senior staff will be tasked with developing action plans in mitigation of the high-level risks; the Council of Assembly will oversee this process.

3.4 Charity Legislation and Attestation of Accounts

3.4.1 The Governance Group of the Council is charged with exercising the supervisory function required by the Church's Designated Religious Charity (DRC) status. This includes the approval of Presbytery accounts and the supervision of Presbyteries in regard to their general oversight of charity law compliance by congregations including the scrutiny of congregational accounts, all as required in terms of the Regulations for Presbytery and Congregational Finance. The Church's status as a DRC could be compromised should a Presbytery be shown to have failed to exercise adequate supervisory and disciplinary functions with regard to any of the congregations within its bounds. In turn, a failure of any of its component elements to comply with charity law could have serious consequences including – in a severe case – a possible loss of charitable status and with that a significant loss of various tax reliefs. The Governance Group therefore takes this role seriously and has again spent time over the last twelve months seeking to ensure that Councils, Committees, Presbyteries and congregations all comply with relevant legislation.

3.4.2 Attestation of Presbytery Accounts

After the Accounts have been approved by Presbyteries at the end of each financial year, they require to be submitted for attestation to the Stewardship and Finance Department, which then has to report to the General Assembly through the Council of Assembly. This fulfils the supervisory function required by the Church's DRC status, which is incorporated in the Regulations for Presbytery

Finance (Regulations III, 2008, section D). The Department has attested the 2014 accounts of all 44 Presbyteries.

3.4.3 Presbytery Attestation of Congregational Accounts

Presbyteries are required to attest the Accounts of congregations within their bounds and to report to the Stewardship and Finance Department that they have completed this attestation and details of their findings. This fulfils the supervisory function required by the Church's DRC status, which is incorporated in the Regulations for Congregational Finance (Regulations II, 2008, section D). Reports from 41 Presbyteries on the inspection of Congregational Accounts for 2014, and the analysis undertaken within the Stewardship and Finance Department, indicated that the vast majority were found to be compliant with the Regulations for Congregational Finance. The Council is grateful to those many congregational treasurers and other office-bearers who work hard to ensure that the Church's financial affairs are so well-ordered. The Council of Assembly is expected by OSCR to ensure that all accounts are duly submitted and are compliant and we continue to work actively with Presbyteries and congregations to achieve this end. At the time of completing this Report the Department had not received reports on the Attestation of 2014 Accounts from the Presbyteries of Argyll, Uist and Orkney. The Council indicated in 2015 that it would keep a close eye on any common problems and challenges emerging from this process but is pleased to report that very few have been reported. Of course, it is aware of the challenges posed to all congregations completing accounts in accordance with the updated Statement of Recommended Practice for charities in the early part of 2016; the Stewardship and Finance Department issued guidance for this process but expects to review this in the light of experience and feedback later in 2016.

4. Stewardship and Finance

4.1 National Stewardship Programme

4.1.1 It is encouraging to report that 170 congregations benefited in 2015 from the assistance of the Head of

Stewardship and the Stewardship Consultants in the delivery of imaginative and effective stewardship programmes. Many more churches sought advice from consultants via email or telephone. The Council is aware that a number of other congregations will have engaged in their own structured programmes of stewardship. Data from 2013/14 show that an estimated 300 congregations had participated in their own programmes; this should only be done with the approval of Presbytery. With the passing of time, many congregations feel more able, confident and creative in devising their own programmes so this number may well have risen. However, we estimate that approximately 200 congregations and a small number of Presbyteries have had no meaningful engagement with stewardship, for a variety of reasons.

4.1.2 The Ministries and Mission leaflet for 2016 focuses on the impact of our offerings. This useful tool can be used in conjunction with a stewardship programme. Our offering makes a difference and it is important that we tell that story in worship, on our websites and in our church magazines. The generosity of those within congregations enables a very broad ministry to take place. An offering of £10, for example, is used in the following way:

- *Approximately £4.20 is retained by the local congregation for all sorts of costs including maintaining the buildings, mission, worship and the support of church groups. What does your congregation do to serve its parish? What is the vision of ministry and how is this articulated? How is your congregation changing lives?*
- *Approximately £4.88 goes to the Parish Ministries Fund. This ensures we have ministries in every part of the country. All of our ministries are vital to the task of mission and many work together in teams to deliver contextually relevant ministry to the people of Scotland in every parish and beyond in the wider world. The Parish Minister has a pivotal place in congregations and communities, enabling and coordinating ministry and exercising a servant-leadership role. Ministers lead worship; conduct*

funeral services, baptisms and weddings; they visit the sick and dying, the housebound and the bereaved. They are to be found in schools and hospitals, war zones and industry. Deacons and Ministries Development Staff also serve communities faithfully as do so many other ministries, including readers and Ordained Local Ministers. All have to be trained and supported.

- *Approximately 92p supports congregations through the provision of nationally co-ordinated services such as Safeguarding, the Law Department and Stewardship and Finance. Some of this money also ensures the mission of the Church is strengthened through the work of Councils such as Mission and Discipleship, World Mission and Church and Society, whilst some also goes to support the vital work of CrossReach. The General Assembly and Moderator are also funded from this amount as is assistance for congregations through the Central Fabric Fund. 92p represents a small part of the £10, but it goes a long way and has a substantial impact.¹*

4.1.3 Churches that embark upon a stewardship programme with the advice and ideas of a Consultant invariably observe the positive impact of such a programme on congregational life. When a church opts to adopt the Stewardship Season (based on Time, Talents and Money over a three year cycle) with the assistance of a Consultant, the impact on congregational life is varied: increased interest in prayer or Bible study; new gifts and talents influencing and shaping the ministry of the church; current work being supported by more individuals; and sometimes a return to church by people who had previously drifted away. Congregations working on a money programme in partnership with a Stewardship Consultant observed a collective increase in income of approximately £900,000.² This figure is additional income that those congregations would not have had without the

¹ These figures will not represent every congregation. The figures are taken from total congregational offerings in 2015. Some churches will retain more locally if they have stipend endowments, hall lets etc.

Consultants' expertise and involvement. Congregations working with a Consultant also observe increases in Gift Aid Declarations and bank standing orders as a committed way of giving. Between 2010 and 2014, the Church of Scotland saw a 13% drop in membership, but a 3% increase in congregational income. In the same period, UK charities received money from 1% more people, but a decrease in total donations of 11%.³

4.1.4 The following quotations provide a snapshot of the Consultants' work across the country:

- *Our Stewardship Season "Moments in TIME" included congregational gatherings, banner-making workshops, a film we put on YouTube and a Service of Rededication. Our Season culminated in a Flower Festival and Exhibition enjoyed by significant crowds over the Easter weekend. Our Stewardship Consultant partnered us through the initiative – advising our Planning Team, helping us shape the events and encouraging us to develop our vision. (Berwick Upon Tweed: St Andrew's Wallace Green and Lowick)*
- *The year-end revealed that offerings took a 10% upturn in the last quarter of the year and at our Finance Committee meeting in April, the Treasurer reported that the offerings in the first quarter of 2015 had in fact risen by 16%. We are greatly encouraged. (Kinross)*
- *120 members attended our Gathering. The Gathering was good fun and the financial outcomes were substantial: 27 new standing orders were set up which, along with increases in existing ones, showed a 26% increase; 30 new gift aid declarations were made. The success of Giving for Growth was due to the considerable effort of our Planning Group, guided*

² This figure is taken from congregations embarking upon a Giving for Growth programme in 2013 with the guidance of a Consultant. The impact of a financial programme cannot be fully measured until one full year after the programme

³ Figures on UK charitable giving obtained from © Charities Aid Foundation 2014 UK Giving 2010-2014.

by our Stewardship Consultant. Giving for Growth was a positive experience for the Planning Group and provided a significant financial benefit to St Nicholas Parish Church. (Lanark: St Nicholas)

- *When Muthill Parish Church wanted to encourage members and friends in the community to reveal their hobbies, interests and talents we decided to say it with flowers. A Flower Festival was planned for the summer of 2015 and became the source of much fellowship during the weeks leading up to it. The theme of stewarding our gifts and talents resulted in the establishment of a new database of hobbies and interests within the congregation and from this future clubs and groups are planned. The Festival also raised around £2200 for church funds while it raised the spirits of all who visited to enjoy the beautiful and creative floral displays. (Muthill)*

4.1.5 *Stewardship Seasons* is one of the programmes offered by the Stewardship and Finance Department as part of the National Stewardship Programme. In the past four years this programme has benefited many congregations wishing to take a more creative approach to stewardship. The programme has now been developed further and can commence with a conference in which the Kirk Session (and/or members of the congregation) reflect on the overall direction and aims of the local church and how these are cascaded to congregational members. With the expertise of a Stewardship Consultant, the conference enables a church to identify and prioritise the most pertinent stewardship challenges that are being faced locally, and to then identify ways in which these challenges might be tackled. Challenges may be vacancy, Presbytery Planning, expenditure, ageing congregation, fabric – all of which are connected to stewardship. The conference is entitled *Stepping Stones and Stumbling Blocks* and congregations wishing more details should contact their Stewardship Consultant.

4.1.6 Seeking to ensure that our worship leaders are equipped with the resources to share worship on the theme of stewardship, the Stewardship and Finance

Department is offering Ministers and worship leaders the opportunity to attend a seminar led by Professor Helen Bond in Edinburgh on 6 June 2016. During this event, Professor Bond will identify some of the traditional Bible stories that mention money and explore what these Bible passages might mean to a 21st century Scotland. It is hoped that this event will be the first in a series of opportunities for continuing professional development within the area of stewardship.

4.1.7 GRANTfinder is a web-based support offered by Stewardship Consultants to congregations considering a capital fundraising project. Stewardship Consultants are able to carry out an extensive search of potential donors, trusts and grant award bodies which may be willing to provide financial support for projects in which churches are engaged. Examples of these may be fabric repair, mission, income generation and community outreach. In the past twelve months, Stewardship Consultants have helped to secure over £200,000 for churches by using GRANTfinder.

4.1.8 The Gift Aid Small Donations Scheme (GASDS) has been available to all congregations since 6 April 2013. Churches are able to claim payment of an amount equivalent to Gift Aid for cash donations of £20 or less (subject to an overall limit per charity) without the need for the donor to complete any paperwork (such as the Gift Aid declaration). The claim is made alongside the usual Gift Aid repayment claim. The maximum annual donation amount on which the GASDS can be claimed is to increase from £5,000 to £8,000 from 6 April 2016. First announced in the March 2015 Budget, the change effectively means that congregations will be able to claim Gift Aid style top-up payments of up to £2,000 a year.

4.1.9 HMRC have changed the requirements for Gift Aid declarations. Churches need to update wording for declarations from April 2016. The new wording only applies to newly signed declarations and existing enduring declarations do not need to be renewed. HMRC has also agreed that congregations can use up their

current stock of pre-printed Gift Aid collection envelopes beyond April 2016. However, only congregational Gift Aid envelopes are covered by this concession and other declarations will need to be updated.

4.1.10 With changes to personal allowance and dividend tax credit abolition, churches may wish to write to planned givers to:

- (a) ask those who are not giving through Gift Aid to check whether they are eligible, and if so, whether they would consider giving through Gift Aid; and
- (b) recommend that Gift Aid donors check that they are still paying as much or more tax than the amount of Gift Aid claimed on all their donations in the corresponding tax year following the rise in the personal allowance, and if not, that they inform the Treasurer/Gift Aid Convener.

4.1.11 It is a matter of deep concern to the Council – and perhaps should be to the whole Church – that there remain a number of congregations who have failed to comply with the instruction of the General Assembly to engage in a formal programme of the stewardship of time, talents and money. This Report has demonstrated the positive outcome of such programmes both for the congregation and for the Church and these arguments in themselves should be enough to persuade congregations to comply, even had they not had a direct instruction from the Assembly to do so. The Council wishes to point out also that the failure of some congregations to tackle stewardship places a greater burden on those who do. The Council has no mechanism for ensuring that congregations comply with an Assembly instruction though it strongly encourages Presbyteries to use their powers of superintendence in such cases.

4.2 Budgets

4.2.1 As is customary, due to the necessities of printing deadlines, the proposed total Ministries and Mission Contributions and indicative budget proposals for 2017 will be presented in a Supplementary Report.

4.2.2 The Council is pleased to report continued progress in 2015 towards its objective of financial sustainability for the Church at a national level. The reporting of monthly performance through management accounts to Councils and Committees continues to enable them to have better oversight of their finances, and the practice of forecasting the likely position for the year during the third quarter has allowed Councils and Committees to identify variances and take any necessary corrective action before the end of the financial year. The Council, through its Finance Group, continues to monitor the financial performance of all Councils and has regular dialogue with Assembly-appointed members of Councils and Committees and with senior staff. The financial operating results for 2015 will be reported in the Supplementary Report but the initial (unaudited) results are better than budgeted overall.

4.2.3 The Council is well aware of the pressures on the finances of local congregations. Although it was reassuring to note that congregational income in 2014 was marginally higher than in the previous year, we recommended to the 2015 General Assembly that aggregate Ministries and Mission Contributions for 2016 should be set at a reduced level. This enabled the Council to recommend an increase in the Presbytery discretionary allowance from 4% to 5% in a deliberate attempt to ensure that more money would be retained for the vital work of local mission. As a result, the 2016 budgets of Councils and support departments will once again need to be carefully managed, particularly in view of the increasing requirement to fund essential work to ensure good governance and to manage risk, as well as to support congregations and Presbyteries facing the same issues. The Mission and Renewal Fund continues to support the work of the Councils and Committees from annual legacy and investment income, but also from its accumulated reserves. The Council has been greatly encouraged by Councils and departments largely working to balanced budgets, with much less dependence on using reserves, and aims to ensure that the Fund is able to sustain this work in future. The Ministries Council has been able to

prepare an operating budget (before pension deficit contributions) for 2016 due to the continuing fall in ministry numbers. For this year, special initiatives to address this issue through Tomorrow's Calling are being funded from that Council's reserves. The Social Care Council (CrossReach) had a positive year operationally, before the exceptional planned costs of reconfiguring the residential schools service, and despite continuing to experience difficult financial conditions in a small number of its services. Unavoidable delays in the restructuring of the residential schools service have led to the postponement to 2016 of expenditure, although the costs of the exercise overall are still to be contained within budget. The recommendations of the 2013 Budget Review at CrossReach have continued to be implemented, and there is clear evidence of improved operational and financial monitoring of services, with prompt action being taken where problems arise. This can include taking difficult decisions to close individual service units, the financial results of which could significantly weaken the Social Care Council's overall ability to provide care for the most vulnerable; the Council of Assembly has been happy to work with CrossReach on such issues. The plan to bring the Social Care Council's budget back into balance by 2016 will not be met, mainly because of the timing of the schools' restructuring costs, but also due to service funding issues, upward pressure on wages in the social care sector generally, and specific funding issues in particular service units. The detailed budgets for 2016 will be reported in the Supplementary Report.

4.2.4 Total congregational Ministries and Mission contributions for 2016 of £46,055,000 (excluding endowment income) continue, in aggregate, to represent less than half of total congregational ordinary income, and is also a reduction of £425,000 from the total in 2015. Early indications are that total congregational income in 2015 may have increased marginally from 2014. It is very encouraging that the commitment being shown by church members and adherents through their offerings remains strong. We give grateful thanks once again for that.

4.3 Investments and Reserves

The recovery since 2009 in the capital value of the investments held in reserves by Councils stalled somewhat during 2015, with global uncertainty and faltering growth in the UK economy being the main reasons. There was however a modest increase of 1.2% in the unit price of the main fund used, the Investors Trust Growth Fund, in 2015. The Council is pleased to note that the distribution level from the fund has now been maintained at the same level for three consecutive years 2013-2015. The Council continues to monitor the reserves held by individual Councils in order to ensure that these are maintained at appropriate levels in relation to the volatility of the sources of income available, and the types and patterns of expenditure necessary to carry out Councils' remits.

4.4 Property Disposals

Councils were active in reviewing their operational and residential property holdings and continued to dispose of properties which were surplus to requirements where it was prudent to do so. Other property disposals arose from decisions to close particular operational properties as outlined at 4.2.3 above.

4.5 Ministries and Mission Contributions

4.5.1 Congregations play a vital part in funding Parish Ministries and the work of Councils, Committees and support departments through their Ministries and Mission Contributions. Each congregation contributes according to its means. Those with the greatest financial resources contribute most and those with the smallest financial resources contribute least. In this way the Church of Scotland is a sharing Church where the strong support the weak, and the redistribution of contributions enables us still to sustain a territorial ministry throughout Scotland, an objective most recently re-affirmed by the General Assembly in 2010. The Council of Assembly is currently exploring with the Ministries Council introducing a more responsive system for funding the actual costs of Parish Ministries, guaranteeing that the full costs will be met even as the numbers fluctuate on an annual basis, while allowing for optimum use of some of the resources

previously needed for ministry to be released for other aspects of God's mission.

4.5.2 The Council of Assembly monitors the process for calculating Ministries and Mission Contributions, seeking to strike a fair balance between that wish to be a sharing Church and ensuring that as many congregations as possible are able to contribute the full cost of their own ministry. As an extension of the process of analysing congregational accounts to calculate Ministries and Mission Contributions, the Council continues to analyse the sustainability of congregations' finances; an update will be provided in the Supplementary Report.

4.5.3 By 31 December 2015 congregations had remitted £43,400,000 in Ministries and Mission Contributions for 2015. This was 97.7% of the total required. Late payments for 2014 made during 2015 amounted to £462,000. The Council wishes to record its sincere thanks to all congregations which made their 2015 Ministries and Mission Contributions monthly by standing order and to all congregations which met their contributions in full by 31 December 2015. For a number of reasons, some congregations have not been able to make their contributions, either in part or in full, and while this is a small percentage of the overall total, it does ultimately reduce the amount of funding available to the Church to pay for ministry and all of the other work carried out in the Church's name. The Council encourages congregations to look at all options available to them to meet their obligation towards maintaining the ministries and mission not only of their own congregations but of the Church as a whole. Presbyteries are urged to be proactive in helping congregations to realise their full potential. Comparative returns for recent years are as follows:

Year	Total to be contributed £'000	Total received by 31 December £'000	%
2011	43,745	42,894	98.1
2012	45,666	44,946	98.4
2013	45,491	44,421	97.6
2014	44,802	43,755	97.7
2015	44,423	43,400	97.7

4.5.4 As Parish Ministers and Congregational Treasurers will know, travel expenses for ministers are paid in the first instance by the Ministries Council and congregations, whose responsibility it is to meet these expenses, are then required to reimburse the Council. The vast majority of congregations make these payments in full and timeously and the Council is grateful. However, both Ministries and the Council of Assembly were concerned to note that, at 31 January 2016, the amount outstanding in unpaid travel debts amounted to £182k. Two congregations have particularly large unpaid debts, both over £25k, and both of these also had unpaid Ministries and Mission Contributions. Fourteen other congregations had debts of over 90 days old and of a value exceeding £1,000. The Governance Group of the Council of Assembly is working closely with Ministries Council to try to remedy this situation; the Council seeks the assistance of Presbyteries whose role in this is key.

4.5.5 The Stewardship and Finance Department has again produced an annual leaflet about Ministries and Mission Contributions. This year's leaflet *What Happens When We Place £10 in the Offering Plate on Sunday?* has been explained in paragraph 4.1.2 above but it has also been sent to congregations and circulated to commissioners; additional copies are available from the

Department without charge. In addition to this general information, the Head of Stewardship has again written to each Session Clerk, giving details of his/her congregation's Ministries and Mission Contribution, how it is used, and whether or not it meets the full cost of ministry in the charge. The Council encourages the sharing of this information among members as a means of dispelling some of the myths which exist about the ways in which the Church's finances are managed. It is suggested, for example, that the information could usefully be shared at Stated Annual Meetings. As a result of the information letters being sent in the last five years, some congregations have realised for the first time that they were not meeting the full cost of their own ministry and have made additional contributions. These additional contributions for Parish Ministries amounted to £15,000 in 2015 (2014 - £68,000). We remain grateful for their generosity.

4.6 Legacies

Some of the funding for the work of Councils, Committees and Agencies of the General Assembly comes from gifts in the wills of members and supporters of the Church. In 2015 these gifts amounted to £2,172,000 (2014 - £1,580,000). These legacies, in addition to the estimated £5-6m in legacies bequeathed for the work of individual congregations, are a vital part of the funding of the work of the Church and are very much appreciated.

4.7 Pensions

The triennial valuation of the Church's Defined Benefit Pension Schemes as at 31 December 2015 is due to take place during 2016, with new contribution schedules to be agreed thereafter. The Council will be working alongside the employing agencies in order to monitor the impact on budgets.

4.8 Regulations for Congregational Finance and Regulations for Presbytery Finance

The current Regulations for Congregational Finance were approved by the General Assembly in 2012 and referred to the "Statement of Recommended Practice for Charities

2005" (the SORP). As this SORP has since been replaced by "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland", the Regulations have been amended to take account of this change. The proposed Revised Regulations for Congregational Finance which are included at Appendix II have also been amended to take account of a proposal from the Legal Questions Committee that the latest date for the Stated Annual Meeting of a congregation be changed from 31 March to 30 June each year; the reason for this change is explained in that Committee's Report to the Assembly. The Regulations for Presbytery Finance, which were also approved by the General Assembly in 2012, have been amended to take account of the replacement of the SORP and revised Regulations are included in Appendix III.

4.9 Parish Ministries Fund Regulations

4.9.1 Regulations I 2005 ('the Regulations') cover the budget approval process, governance arrangements and scope of the Parish Ministries Fund. The Regulations were last amended in 2006 and are in need of updating, primarily in terms of terminology. The key changes proposed are:

4.9.2 The references to 'parish staff' have been replaced by the current usage, Ministries Development Staff. These are all those staff who work in agreed posts in Presbytery Plans, who are contracted to the Ministries Council and line managed locally (usually by the Parish Minister).

4.9.3 The reference in section 4(d) to 'area team ministry' has been replaced by the phrase 'new, alternative and emerging forms of ministry costs'. This simply reflects the reality of where the Church is now in terms of patterns of ministry, as against the situation some ten years ago. In 2006, 'area team ministry' was one kind of 'alternative' form of ministry. It remains within the scope of the new category, but in a time of rapid change in the Church, other new forms of ministry are emerging which need to

be funded (eg Pioneer ministry). This category was originally intended to ensure funding for experimental forms of ministry, which are essential in the contemporary setting of the Church.

4.9.4 The Ordained Local Ministry did not exist in 2006 and has therefore been included in the appropriate place in the revised Regulations (section 4(f)).

4.9.5 Finally, the revised section 6 offers a clear definition of Ministries Development Staff and clarifies the boundaries of funding.

4.9.6 The Council presents for approval these revised Regulations as detailed in Appendix IV.

5. Implementation of the Tenure Commission Recommendations

5.1 The General Assembly of 2014 received the final Report of the Special Commission Anent Ministerial Tenure and the Leadership of the Local Congregation and instructed a number of Councils and Committees to work together to ensure an integrated approach to the implementation of relevant recommendations. The Assembly of 2015 received a joint Report from those Councils and Committees and noted progress. A final report was to be presented in 2016. The Council had initially assumed a co-ordinating role on this work, to ensure that the various recommendations were satisfactorily progressed. It has become apparent, however, that this is a needless extra layer of bureaucracy. The Special Commission performed a vital role in identifying the priorities and encouraging joint working but it is now sensible for the work to be mainstreamed within the appropriate Councils and Committees. This will make sure that the implementation is seen as an essential element of departmental work plans rather than a piece of work which sits somewhere separate from day-to-day priorities; it also ensures that sufficient staff resource is allocated to the work, that progress is monitored and that deadlines are met. The Council of Assembly will continue

to scrutinise progress through the normal Council and Committee reporting system.

5.2 Individual Councils have therefore included progress reports on the various Tenure Commission recommendations within their individual Reports to the Assembly. The Ministries Council reports in detail on its plans for Ministerial Development Review (MDR) and Continuing Ministerial Development (CMD); these are key elements in that Council's plans for the next stages of the Decade for Ministry project. The instruction to develop a Capability Procedure for inducted parish ministers will follow at a later stage once the new MDR and CMD structures have been fully established. The Legal Questions Committee, which has worked together with Ministries on a Revision of the Vacancy Procedure Act (Act VIII, 2003), brings forward in its Report amendments to the Act resulting from that review. The Mission and Discipleship Council reports on its plans for Local Church Review training and implementation. That Council is also bringing to the Assembly a significant report on Developing the Eldership. The Legal Questions Committee stands ready to assist both Councils as they develop any further legislative proposals.

6 Presbytery of Europe/Presbytery of International Charges

6.1 As the Council of Assembly reported in 2015, the General Assembly of 2013 agreed changes to the remit of the World Mission Council to take account of that Council's new strategic plan. Historically, the World Mission Council, as the successor to the Colonial and Continental Committee, which oversaw expatriate congregations and appointed ministers to work with them, has had a particular relationship with the congregations in Europe, and the Presbytery of Europe, the details being set out in the Church's Europe Act (Act 8, 2007), which created the Europe Committee of the General Assembly and lodged it within the structures of the World Mission Council. The Board of Practice and Procedure recommended to the General Assembly of 2002 that the Presbytery should seek to function in as many ways as possible like other

Presbyteries and, over the period since then, the Presbytery of Europe has indeed done so.

6.2 As World Mission developed its strategic plan, it reviewed its role in relation to the Presbytery and concluded that the effective scrutiny and oversight of a Presbytery and its congregations lay properly within the remits, responsibilities and competencies of other agencies of the General Assembly. The World Mission Council therefore entered into conversations with the Presbytery of Europe about reviewing the arrangements by which the congregations in the Presbytery, and the Presbytery itself, related to the General Assembly structures and agencies. Since the matter involved a number of Councils and Committees – World Mission, Ministries, Ecumenical Relations and Legal Questions – as well as the Church of Scotland Trust, the Council of Assembly undertook the coordination of the negotiations and discussions.

6.3 The discussions resulted in agreement that the Presbytery has the same rights, privileges and responsibilities as any other Presbytery, while recognising there are some special circumstances which require to be spelt out in specific terms through an Act of the General Assembly and that the newly named Presbytery of International Charges should relate to the structures, as far as possible, in the same way as all other Presbyteries of the Church. All parties therefore worked to prepare a new Act, the International Presbytery Act, the draft of which is attached as Appendix V. Advantage was taken of the opportunity presented by the new legislation to recommend a change to the name of the Presbytery to recognise that the congregations in Bermuda, Trinidad and Sri Lanka, though part of the Presbytery, are not located in Europe. The Council is pleased now to recommend approval of the International Presbytery Act, the terms of which have been agreed with the Presbytery.

6.4 Congregations within the Presbytery currently pay Ministries and Mission Contributions on a voluntary basis; this arrangement is not governed by any formal General

Assembly Regulations. The Council has been in consultation with the Presbytery regarding the introduction of formal Regulations in line with those which apply to all other congregations. It is recognised that because of the different circumstances which exist across the Presbytery, particularly in regard to the payment of ministers, it would not be appropriate simply to apply the current Ministries and Mission Contribution Regulations to congregations within the Presbytery. Accordingly, separate Regulations which would be applied to those congregations within the Presbytery have been drafted and are included at Appendix VI to this Report. The Council of Assembly recommends approval of those draft Regulations.

6.5 The Council of Assembly wishes to place on record its thanks for the commitment of members and staff of the various bodies in what has proved to be a lengthy and detailed process. It is particularly grateful to the members of the Presbytery of Europe who travelled so willingly to Edinburgh on a number of occasions and who engaged fully in the process. Change is never easy but all parties are to be commended for their understanding of the various concerns, their willingness to spend time getting this right and their openness to the proposed new arrangements. All parties now look forward to the continuation of a positive and engaged relationship with the Presbytery of International Charges. The World Mission Council is particularly keen to continue to have a strong and positive relationship with the Presbytery (one member is appointed from the Presbytery to sit on the Council) and to work with the Presbytery and its congregations to sustain present international connections and support the development of new links with the world church.

7. Refugee Crisis - Response

7.1 2015 was not the start of the Refugee Crisis, but it was a year in which many of us realised the magnitude of the situation. The year saw a succession of media stories about refugees: hundreds of people perishing at sea or in the back of lorries, the misery of life in the camp in Calais known as the Jungle, and the chaos and terror of

people landing on Greek islands, or wearily attempting to make the long journey through Southern Europe. Europe is now experiencing its greatest refugee catastrophe since the Second World War, but it is not a sudden crisis. For many years, there have been migrant deaths in the Mediterranean and for decades there has been hostility and fear on the part of Western societies to the idea that they may have to offer help to others. Churches across the continent have, with a few honourable exceptions, been slow on the uptake. Those exceptions include the Church of Scotland's own congregations in Malta and in Budapest. St Andrew's Church in Malta, an ecumenical partnership between the Church of Scotland and the Methodist Church, has, of course, been running its successful Out of Africa project for some years, partly with the generous support of the Guild. St Columba's in Budapest was faced in the late summer of 2015 by the needs of thousands of asylum seekers who arrived in Budapest on their way, they hoped, to other western countries. The congregation decided to open its premises to offer overnight shelter for vulnerable asylum seekers and very quickly mobilised a large number of volunteers, raised funds and worked with partners, including commercial companies, to offer shelter, dry clothes and food to refugees who would otherwise have shivered on the streets. Church people want to help – it is what we are called to do and the Church of Scotland is now seeking to co-ordinate the energies of our people towards the common good. The Council of Assembly, as the body charged with the co-ordination of Council and Committee work, took the first steps in this matter and is reporting now on behalf of the various bodies involved.

7.2 The Church and Society Council continues to monitor and comment on the refugee situation on behalf of the Church, and the Council of Assembly has been pleased to work with them to support the Church's response. The UK Government is the second largest aid donor to humanitarian work, after the US, in the region around Syria. This is welcome, but much more aid is needed. The refusal of the UK Government to cooperate within a common EU framework and its resistance to helping refugees rescued from the Mediterranean, those who have

reached Europe, or who are waiting for safe passage in Calais, is reprehensible. Since the UK began bombing Syria the moral authority of the UK Government is threadbare; its refusal to accept more than 20,000 refugees over a five-year period has rightly been criticised by politicians from other EU member states as well as by a wide range of organisations across this country. Saying 'Yes' to accepting hundreds of thousands of people creates many questions of integration and accommodation, but saying 'No' when you have the chance to help condemns many to death. It also denies us all some of the potential and creativity which more diverse communities can bring.

7.3 The response from individuals, communities and congregations has been phenomenal. The prayers, time, money and goods offered by members of the Church of Scotland are important symbols as well as practical means which say that refugees are welcome here, and that we also care for the well-being of those in other parts of the world. One of the challenges has been to co-ordinate and direct the upsurge of goodwill; it was with this desire for the Church to be engaged in a common endeavour that in September 2015 the Council of Assembly resolved to establish a refugee project and arranged for funding to engage a refugee project co-ordinator.

7.4 The refugee project is hosted by the Church and Society Council but is a genuinely cross-Council initiative drawing on and supporting pieces of work from a range of departments in the Church Offices as well as working with individual congregations, Presbyteries, Churches Together groups, Christian Aid, Eco-Congregation Scotland and local authorities and charities and voluntary groups. The project was set up for twelve months in the first instance and commenced in November 2015. Conversations are currently taking place as to what the future direction of this work should be.

7.5 A key element of the response in Scotland has been the emphasis on partnership working and for the Church of Scotland this has meant leading an innovative co-operation between a range of churches and faith groups.

The refugee co-ordination project operates under the name of Scottish Faiths Action for Refugees. The emphasis is on demonstrating interfaith and intercultural collaboration as a lived example of what can be offered in the face of terror and xenophobia. Project partners include Action of Churches Together in Scotland, Interfaith Scotland, the Muslim Council of Scotland, the Scottish Catholic Bishops' Conference, the Scottish Episcopal Church, the Scottish Council of Jewish Communities, the United Free Church of Scotland, the United Reformed Church National Synod of Scotland, the Methodist Church in Scotland and the Salvation Army Scotland Office. For further details about Scottish Faiths Action for Refugees, including resources, sources of information and practical ways congregations can help, visit the website (www.sfar.org.uk) or contact the Refugee Co-ordinator, David Bradwell (dbradwell@churchofscotland.org.uk, 07341 478 174; Twitter: @WithRefugees).

7.6 The World Mission Council has supported the National Evangelical Synod of Syria and Lebanon (NESSL) through encouraging Church members to donate to 'A Place at the Table'. Funds raised through this initiative are used by NESSL in their refugee and humanitarian relief work to provide food and toiletries for those displaced in the region. At the time of writing A Place at the Table had raised over £80,000. The visit by the Moderator to Egypt in January 2016 highlighted the work of St Andrew's Refugee Service in Cairo, including their work in providing education to refugee children. Christian Aid's refugee appeal is used to support ACT Alliance partners including Hungarian Interchurch Aid, Philanthropy (the charitable foundation of the Serbian Orthodox Church) and in Greece, the International Orthodox Christian Charities.

7.7 The Mission and Discipleship Council has produced prayer and worship resources and reflections, which have been made available for free download on the Church of Scotland website. The Session Clerks' and Office Bearers' Conference on 30 April will have a session on the practical steps that congregations can take to help.

7.8 The Social Care Council already works with asylum seekers in some of its projects, particularly at the Daisy Chain in Glasgow. It is considering whether any of its other expertise in, for example, trauma counselling and care for older people, could be of use to the project. Ministries Council too is considering what support it could provide, perhaps through training and support for ministers dealing with the presence of asylum seekers in their local communities.

7.9 Grants were made in 2015 by both the Council of Assembly and the Ecumenical Relations Committee to the Churches' Commission for Migrants in Europe (CCME). CCME was established in 1964 and so has decades of experience of working alongside people travelling to and through Europe. They have worked on issues of integration as well as refugee humanitarian protection. They have been involved in commemorating the lives of those lost at sea trying to reach safety, and in establishing safe passages for refugees to reach Europe, through monitoring and advocacy for a co-ordinated EU policy approach to migration. CCME deeply appreciated the donations from the Church of Scotland, which are being used to help fund the Safe Passage project.

7.10 For several years the General Assembly has commented on UK Government policy relating to the asylum system. With this refugee co-ordination project now under way, the Church and Society Council is seeking to develop the Church's understanding of and advocacy for reform, including continuing to challenge specific policy areas:

- replacing the Azure pre-payment benefit card with cash;
- offering the right to work for asylum seekers who have been resident in the UK for six months;
- improving the system of asylum application legal representation and appeals;
- ending dawn raids and indefinite immigration detention;

- improving access for family reunion;
- ending the policy of destitution for asylum seekers who have had their claim refused but who are not able to be returned to their country of origin;
- seeking to challenge media and political rhetoric which dehumanises and divides people against one another.

7.11 Locally many areas of Scotland are receiving Syrian refugees under the UK Government's resettlement scheme. Several local authorities are now offering homes to Syrian refugees, and local churches, faith groups and community organisations are responding to the particular needs of their new neighbours. The City of Glasgow is home to several thousand asylum seekers: people who have arrived in the UK from different countries and who have been sent to Glasgow as part of the Home Office's dispersal policy, whilst their asylum claim is considered. Congregations, church groups and interfaith projects in the city have worked alongside asylum seekers and refugee support organisations since asylum dispersal began in 1999 and continue to do so. The numbers of asylum seekers in Glasgow are far greater than the number of Syrian refugees in other parts of Scotland, and so support for and solidarity with asylum seekers and those who are working alongside them in Glasgow should be a national concern for the whole Church. We give thanks for the faithful work of all those in Glasgow and beyond who give their time, talents and money in this expression of Christ's mission.

7.12 The Council seeks the support of the General Assembly for its continued work with other Councils and Committees to develop a co-ordinated response by the Church of Scotland to the issues affecting refugees and asylum seekers as outlined in the Report. It also seeks the Assembly's support for the powerful message that partnership working represents as other churches, faith groups, voluntary and charitable organisations and statutory agencies respond together to this humanitarian catastrophe.

8. Data Protection

8.1 Towards the end of 2015, the Church Solicitor, in her capacity as Data Protection Controller for the Unincorporated Councils and Committees and on behalf of Presbyteries, had occasion to report to the Information Commissioner's Office (the ICO) four significant data protection issues relating to the management and storage of data within the Church. This was a serious situation as the responsible body within the Church could have been subject to significant financial penalties, not to mention reputational damage, had the Commissioner chosen to impose a fine or take other enforcement action. We are grateful that no such penalties were imposed on those occasions, but the ICO made it clear that this was only on the clear understanding that the Church brings its practice in relation to data handling fully in line with the law and adopts good practice.

8.2 The Ministries Council has introduced an e-mail system for those actively involved in ministry (Parish Ministers; Ordained Local Ministers; Deacons; Ministries Development Staff) to improve information security and to ensure compliance with Data Protection legislation. The Council of Assembly has supported this move, but recognises that the issue of data handling goes far beyond the remit of the Ministries Council and includes all parts of the Church. Presbyteries, acting via their Clerk as Data Protection Controller, are responsible for ensuring compliance both in terms of their own work and in relation to the congregations within their bounds. The Council of Assembly appreciates that this is a daunting and difficult area for office bearers and that the way in which Presbyteries and congregations function poses particular challenges. It therefore wishes to support Presbyteries in providing the kind of information and practical help necessary to ensure not only compliance but the adoption of good practice in the managing of what are significant amounts of both written and electronic material, much of which is sensitive personal data.

8.3 The Council is also mindful of the new European regulation which it is anticipated will be in force in 2018

and which will, amongst other changes, strengthen the law on user consent, reinforce the right to object by moving the onus on to the data controller to show sufficient reasons for retaining the data in question, as well as introducing a compulsory data breach notification duty. The ICO is already urging organisations to introduce necessary policy and operational changes in anticipation of the new requirements. The Council has instigated an Information Security project across the national Councils and Committees in preparation for this. However, it is necessary for the Church as a whole to develop and implement policies which are compliant and consistent.

8.4 The Solicitor and her staff have prepared guidance for congregational office bearers as well as instructions for staff of the various employing agencies on how to ensure compliance. They have met with Presbytery Clerks and groups of office bearers to provide training and to explore practical issues. There remains, however, much work to be done in ensuring that all parts of the Church are fully compliant and in developing best practice across the Church as a whole. To this end, the Council of Assembly asks the General Assembly to urge Presbyteries, Congregations and Ministries personnel to work with the Solicitor in ensuring both compliance and implementation of best practice in relation to data protection. This will assist the Solicitor, with the support of the Council of Assembly, to develop and aid the implementation of best practice across the Church and to prepare for the increased compliance obligations to come.

9. Communications

9.1 The Communications Department is responsible for the Church's main website, for design services and for media relations. In the course of the year, the Communication Group of the Council of Assembly oversaw a strategic review of the work of the department, resulting in an improved focus on the key areas of work and on recent improvements in operations. The aim is to position and protect the Church as a highly visible, important and relevant national body in the 21st century,

assisting all parts of the Church in their work of witness and mission.

9.2 The website has an improved search function and more users can now find what they need at the first attempt; we have noticed a resulting increase in searches. Work has also been progressing on making the website easier to view for the rapidly increasing numbers of people who are accessing information on tablet computers and smart phones. In addition, the web team is now revamping the content of the website's 900 pages and identifying other modifications to improve the website users' experience. The number of people accessing the website grew by 4% last year to a total of 483,425. More of our users are returning to the website, staying longer and accessing a more varied range of content than the previous year.

9.3 The design services team, who produce an imaginative and attractive range of publications, posters, leaflets and online resources, was shortlisted for two prestigious awards. The Learn: Eldership publication, a collaboration with Mission and Discipleship, was singled out in the Drum, Scottish Creative Awards and the Periodical Publishers Association Magazine Awards.

9.4 The media relations team, with assistance from the web editor, now dedicates a significant amount of time to the website home page and to Facebook and Twitter. This ensures that the Church has an online daily news service aimed at members, prospective members and the wider world and that its message is visible. The number of followers on Twitter is around 6,000 and increases by around 8% every three months. The number of 'likes' on Facebook is also around 6,000, following 23% growth experienced as a result of the 2015 Advent campaign. The introduction of a daily thought or prayer, provided by the Mission and Discipleship Council, on our social media has been particularly warmly received. A report by the Press Data monitoring service looking at the last quarter of 2015, indicated that coverage in newspapers has doubled in the last three years and was 97% positive or neutral.

Coverage on television and radio has sharply increased and was 85% positive. The advertising value of this volume of column inches and airtime over three months is £2.3m. The team interacts with the media when the Church is facing potentially damaging coverage. It also strives to offer immediate support on the ground to ministers at the centre of a media storm following tragedies in their communities.

9.5 All members of the Communications team worked closely with the Ministries Council for a prolonged period of time to promote the flagship initiative for vocations, *Tomorrow's Calling*. The campaign, which includes professional films and external marketing input, has been promoted extensively on our channels and picked up by UK-wide media. It has been encouraging to note the initial success of the campaign. The team also supported the ground-breaking popular series of short films sponsored by the Ministries Council during Advent. During Lent it worked on an inspiring series initiated by Christian Aid and the Moderator of the General Assembly. Earlier this year the team sought to build on current coverage for the Church's important work beyond Scotland by offering media support to the Moderator, the Moderator of the National Youth Assembly and representatives of World Mission on a visit to Egypt. In 2016, the team will be working with Councils, Committees and Departments of the Church to develop a comprehensive website strategy taking into account technological developments and the needs of the Church. The team will continue to implement the findings of its strategic review, taking action – as resources permit – to update and boost engagement, as the Church works to stem the decline in its membership.

10. Statistics

10.1 The Council reported in 2015 that Rev Dr Fiona Tweedie was fulfilling her ministry as an OLM in the Church Offices as Worship Development and Mission Statistics Coordinator. In the course of the last year, Dr Tweedie has worked with the Assembly Arrangements Committee in their consultation on the future of the General Assembly; has continued to review and refine the useful Statistics

for Mission profiles and to issue advice and guidance to Presbyteries engaged in reviewing parish boundaries; has provided support to the Panel on Review and Reform in their Paths of Renewal project; and has represented the Church of Scotland on the Steering Group for the Scottish Church Census to be held in May 2016. She has also responded to many other requests for advice and assistance on research and statistics from individual congregations, Presbyteries and Councils and Committees. Dr Tweedie was invited to join National Records of Scotland's Population and Migration Statistics group. This is a liaison group for users, mainly local authorities, which will provide a place to be informed about and provide input to decisions regarding the 2021 Census in Scotland, a useful opportunity to ensure that the Church's interests will be included in the planning.

10.2 The Council reported last year that Dr Tweedie would be involved in a wider consultation on the collection and use of congregational statistics. It was agreed at the start of this exercise that, in the light of this, it would make sense for the Council of Assembly to take formal responsibility for reporting these statistics to the General Assembly rather than the Legal Questions Committee. The 2015 statistics are therefore in Appendix VII to this Report. The deadlines for producing both the statistics and the Assembly Report mean that there has not been time to analyse the data; the Council intends to comment in its Supplementary Report to the Assembly.

10.3 In reviewing the congregational statistics collected and held by the Church, the guiding principles were that any questions should:

- elucidate helpful information for the Church and its agencies;
- ask for information to facilitate ministry and mission of the Church;
- remove ambiguity and not overburden local congregations; and
- be compatible with Local Church Review and external statistics.

10.4 A consultation took place in June 2015, and then a revised statistical return was trialled within eight Presbyteries in December 2015. Just under 150 congregations completed the pilot form, representing 10% of all congregations. The Council is grateful to those local office-bearers who undertook this extra work at what is always a busy time of the year for congregations.

10.5 From the data and feedback received it is clear that there is a great deal of diverse activity across our congregations and no single form can hope to capture this. We would encourage Presbyteries to develop their own metrics appropriate to their context. However, one view of the multi-faceted life of all congregations is brought more sharply into focus when the numbers of people engaging with it at different levels are understood. We therefore propose to ask congregations about the numbers engaging in worship, discipleship, service and leadership, as well as occasional offices (baptisms, weddings and funerals) and membership. The information that this would make available would enable local congregations to be better supported by Councils and Presbyteries, improve stewardship of resources and offer evidence for more informed decision making at all levels of the Kirk.

11. Staffing

11.1 The General Assembly of 2008, on the Report of the Special Commission on Structure and Change, recommended the creation of a new post of Secretary to the Council of Assembly. The post was envisaged as one of leading change, motivating people and undertaking the task in accordance with the principles of good governance. When the present postholder announced her intention to retire after the 2016 General Assembly, the Council decided to review the job description and person specification, in consultation with other stakeholders. In so doing, it also considered whether the post should be filled at all or in that particular way, and concluded that it should. There is a degree of ambiguity about the extent of the responsibility held by the role and how it sits alongside that of the Principal Clerk, a role that is more familiar to

many in the Church, but, in practice, the arrangements have worked well and the Council feels that the Church has benefited from a clear senior management structure and the focused attention to governance, strategy, finance and staff management that that brings. Following a robust and externally facilitated recruitment process, the Council is pleased to ask the Assembly to appoint the Rev Dr Martin Scott as Secretary to the Council of Assembly with effect from 28 May 2016. Dr Scott is well known to the Church, having served as Ministries Council Secretary since 2005. He was born in Motherwell, studied music at the then RSAMD in Glasgow and taught in Airdrie Academy before training for ministry in the Baptist Church. He studied theology in Zurich before completing his PhD in New Testament at the University of Durham. He was minister in Jarrow before moving to Manchester where he taught biblical studies for ten years. He has published widely, primarily on the Gospels, in particular the Gospel of John. Moving back to Scotland in 1999, he joined the staff of the then Board of Ministry, transferring status to the Church of Scotland ministry in 2001 and becoming Secretary to the Ministries Council in 2005.

11.2 The Solicitor of the Church acts as the principal legal advisor to the Church of Scotland and ensures the effective provision of legal services to the General Assembly and to its agencies at local, regional and national level. The post also combines the offices of Law Agent of the General Assembly and Custodian of Titles and other tasks such as acting as Secretary of the Scottish Churches Committee and of various trusts and Assembly appeal bodies. This requires a broad and in-depth knowledge of many areas of the law as well as a deep knowledge of the Church of Scotland. It is therefore with considerable pleasure that the Council is able to recommend to the Assembly the appointment of Ms Mary Macleod to the post, with effect from Saturday 21 May 2016. After growing up in the Isle of Lewis, Ms Macleod graduated in law from the University of Edinburgh and trained in Inverness, before going on to work in private practice in Edinburgh. She has served as Depute Solicitor to the Church since 1995.

11.3 The General Treasurer has overall responsibility for the finances, financial management and income strategy of the Unincorporated Councils and Committees of the Church of Scotland (SCO 11353) and for the finances of the General Trustees and some other Assembly bodies. That means responsibility for an annual budget of £110m and for a team of over 20 qualified and part-qualified staff. The Council recommends with equal pleasure that the Assembly should appoint Mrs Anne Macintosh to the post. Mrs Macintosh has held senior financial posts with the Church of Scotland since 2000. A graduate of the University of Strathclyde, where she studied Business Administration, specialising in Accounting and Economics, she trained as a Chartered Accountant in Glasgow before moving on to industry and the public sector. For the last seven years she has served as Deputy General Treasurer, acting in the General Treasurer role since the departure in mid-2015 of the previous postholder. The Assembly is also asked to confer upon Mrs Macintosh full power to discharge legacies, bequests and donations (as defined in section 24 of the proposed deliverance above).

11.4 In addition to handling the direct recruitment of these senior posts, the Council has responsibility for closely scrutinising the staffing proposals of Councils and Committees. Posts can only be filled, or new ones created, if the Council, through its Staffing Group, agrees that a strong business case has been made for the development of new or ongoing work which relates to the Church's overall vision and strategic objectives. Conveners and/or senior staff are invited to attend meetings to discuss their proposals, and to show that they have considered alternatives to recruitment such as restructuring or rescheduling of work, giving clear evidence of affordability and value for money.

11.5 The Human Resources Department of the Central Services Committee has carried a heavier than usual burden of work over the last few months because of the number of senior posts which have had to be filled. Ironically too, although internal promotions are to be celebrated, they do mean that there are even more

vacancies to be filled thereafter. The Council wishes to place on record its appreciation of the work of the HR team and to thank particularly Ms Kirsteen Scott, Acting Head of Human Resources, who steered the senior recruitment processes so ably.

12. Senior Management Team

12.1 The Senior Management Team coordinates the work of the staff who support the various Councils and Committees and implement the decisions of the General Assembly. The SMT is fully accountable to the Council of Assembly and its minutes are submitted to the Council for information and discussion.

12.2 In the course of the year, SMT, in addition to its regular agenda items:

- reviewed departmental budget performance;
- shared information and helped the Central Services Committee handle the 2016 pay bargaining process;
- coordinated the Church Offices response to increased data protection risks;
- organised an all-staff consultation on the findings of the Staff Survey and continued to implement the action plan;
- worked to ensure completion of follow-up items arising from internal audit reports;
- received presentations and updates on various corporate projects;
- shared problems and offered cross-Council assistance as appropriate.

12.3 The Council continues to appreciate the work of the Senior Management Team and benefits from the formal and coordinated approach to the management of the work of the staff in the Church Offices and Charis House. Senior staff are passionate about the work of the Church and utterly committed to the effective delivery of the General Assembly's policies and priorities. Their professional expertise and vast experience are immensely reassuring to Council and Committee Conveners

particularly since it seems to be offered so generously and certainly with no thought of 9-5 working. Such dedication ensures that the decisions of the Councils and Committees, and of the Assembly itself, can be implemented effectively in partnership with congregations and Presbyteries.

13. Membership of Councils and Committees

13.1 The remit of the Council of Assembly includes responsibility for advising the General Assembly on matters of reorganisation and structural change, including adjustments to the membership and remits of relevant Agencies of the General Assembly. This year, we bring a number of requests for changes. All of these changes were discussed with the Nomination Committee which stands ready to implement them if agreed by the Assembly.

13.2 Church and Society

13.2.1 Standing Orders provide for a membership of 32 for the Council: a Convener, a Vice-Convener and 28 members appointed by the General Assembly in addition to members appointed from Social Care and the Guild. The Council seeks permission to have two Vice-Conveners instead of one, while leaving the overall membership at the same level.

13.2.2 The Council advances the following reasons for the change:

- the sheer scale of activity for which the Council is responsible. This has increased in recent years with political change in Scotland, climate change and the world political situation.
- the constant requirement for the Council Convener to engage in public debate places heavy demands on that individual. The Convener is already supported by the Vice-Convener but an extra senior office-bearer on the Council would ensure a better spread of this vital but sometimes onerous and time-consuming responsibility.

- the Speak Out process is identifying a need for the Council to develop more focused areas of responsibility with a natural split between the local/Scottish and global contexts. Assigning a Vice-Convener to each would provide clear leadership.
- the Council continues to desire to form effective links with Priority Areas to more fully root its work in the experience of churches engaging with issues of social justice in Scotland's very poorest neighbourhoods and alongside those struggling against poverty. A second Vice-Convener would support the development of this work.

13.2.3 The Council is not seeking to increase the overall level of its membership, which would remain at 32. The amended Standing Order would therefore read:

Standing Order 112.2
Church and Society 32

Convener, 2 Vice-Conveners, 27 members appointed by the General Assembly, one of whom will also be appointed to the Ecumenical Relations Committee, and one member appointed from and by the Social Care Council and the Guild. The Nomination Committee will ensure that the Council membership contains at least 5 individuals with specific expertise in each of the areas of Education, Societal/Political, Science and Technology and Social/Ethical. This number may include the Convener and Vice-Conveners of the Council.

13.3 Mission and Discipleship

13.3.1 Standing Orders provide for a membership of 33 for the Council: a convener, three vice-conveners and 24 members appointed by the General Assembly. There are, in addition, five other members appointed by various Councils and Committees including one from the General Trustees. The Council seeks to remove the place for the representative from the General Trustees and to replace it with an extra member appointed by the General Assembly.

13.3.2 The General Trustees have been unable to provide a member for the Council in recent years. In discussions between the Trustees and the Council, it has been agreed that any interest the Trustees may have in Mission and Discipleship business could be better addressed in other ways; the Council propose, for example, to enshrine a commitment to consult the General Trustees in their own standing orders. The closer working relationship between CARTA and the General Trustees, acknowledged in last year’s Council of Assembly Report, also addresses some of the General Trustees’ interests in the work of the Council.

13.3.3 The Council would, however, appreciate having an extra general member appointed directly by the Assembly. The scope and depth of the Council’s work has increased in recent years partly because of the impact of the reviews of Life and Work and CARTA. That extra general member would ensure that the right levels of governance could be sustained.

13.3.4 The relevant Standing Order contains a reference to the appointment of members with a specific interest in ‘Faith Expressions’. That was the name given to an earlier manifestation of a section within Mission and Discipleship which is now known as Resourcing Worship. It is suggested that this opportunity is taken to amend the terminology.

13.3.5 The amended Standing Order would therefore read:

Standing Order 112.7
 Mission and Discipleship 33

Convener, 3 Vice-Conveners and 25 members appointed by the General Assembly, one of whom will also be appointed to the Ecumenical Relations Committee, the Head of Stewardship, 1 member appointed from and by the Guild and the Go For It Committee, and the Convener or Vice-Convener of the Committee on Church Art and Architecture as that Committee shall determine. The Nomination

Committee will ensure that the Council membership includes at least 3 individuals with specific expertise in each of the areas of Congregational Learning, Church Without Walls and Resourcing Worship.

13.4 Audit Committee

13.4.1 The Audit Committee was set up by the General Assembly of 2009 to advise and assist the Charity Trustees of the Unincorporated Councils and Committees in the oversight of financial management, financial reporting, accounting policies and practices and internal and external audit programmes. The Audit Committee prepares an annual report to the Council of Assembly on its role and responsibilities and the actions taken to discharge those responsibilities; the Convener of the Audit Committee has the right to report directly to the General Assembly if the Audit Committee deems this appropriate.

13.4.2 The voting membership of the Audit Committee is five: a Convener and three members appointed by the General Assembly; and one member appointed by the Finance Group of the Council of Assembly. The 2015 General Assembly, on the Report of the Council of Assembly, agreed an increase of one member over the original membership of just four voting members. However, the Audit Committee still feels that the low membership poses some practical problems, particularly the risk of becoming inquorate; also, low numbers rather limit the spread of experience that would otherwise be desirable. The Audit Committee co-opted an additional member in the course of 2015-16 and found this useful; it seeks now to regularise this arrangement by seeking an increase in its membership of a further one member, to take it to a voting membership of six.

13.5 Ecumenical Relations Committee

13.5.1 Standing Orders require the Ecumenical Relations Committee to appoint a member to the Theological Forum. The Committee recognised, however, that it could not easily add this commitment to one of its existing members, each of whom is also a member of a Council in accordance with Standing Orders. It also recognised that

it had always enjoyed the benefits of having someone with specific ecumenical theological expertise as a member of the Committee and grasped this link with the Theological Forum as an opportunity to encourage someone new into this field. It was decided by the Committee to co-opt an additional member for this purpose. That member has played an important role in both bodies and the link is valued but the Committee would prefer not to rely on a co-optee for such an important position. The Committee is therefore seeking a change in Standing Orders to allow the addition of another member with the specific purpose of serving on the Theological Forum and being a link between the two bodies. The Theological Forum has been consulted on the proposal as it affects their membership, and supports it.

13.5.2 The Committee has a provision in Standing Orders (112.12.c) for a member from the United Free Church of Scotland. That provision was introduced when there was in place a formal covenant between the two churches. The United Free Church has now withdrawn from the covenant and no longer wishes to have its own representative on the Committee although it remains eligible to appoint a representative under the terms of 112.12.d. It therefore seems sensible to amend Standing Orders in this regard also.

13.5.3 In checking these details, we noted an arithmetical error in this section of Standing Orders. The total membership was quoted as 11 but should have been 12. The removal of the United Free representative would take it to 11 and the addition of a new place for the Theological Forum appointment returns it to 12. The amended Standing Order would therefore read:

Standing Order 112.12
Ecumenical Relations12 plus co-optees

- (a) 6 members appointed by the General Assembly, each to serve as a member of one of the 5 Councils of the Church and the Theological Forum

- (b) Convener who is not a member of any of the other Councils and who will act as a personal support for the Ecumenical Officer (EO), and Vice-Convener, appointed by the General Assembly.
- (c) A representative of the Roman Catholic Church in Scotland appointed by the Bishops' Conference and 1 representative from each of 3 churches drawn from among the member churches of ACTS and the Baptist Union of Scotland, each to serve for a period of 4 years.
- (d) The Committee shall co-opt Church of Scotland members elected to the central bodies of Churches Together in Britain and Ireland (CTBI), the Conference of European Churches (CEC), the World Council of Churches (WCC), the World Communion of Reformed Churches (WCRC) and the Community of Protestant Churches in Europe (CPCE, formerly the Leuenberg Fellowship of Churches).
- (e) The General Secretary of ACTS shall be invited to attend as a corresponding member.
- (f) For the avoidance of doubt, while, for reasons of corporate governance, only Church of Scotland members of the Committee shall be entitled to vote, before any vote is taken the views of members representing other churches shall be ascertained.

13.6 Chaplains to HM Forces

13.6.1 Standing Orders provide for a membership of 22 for the Committee: a Convener, a Vice-Convener and 20 members appointed by the General Assembly. Although not provided for in Standing Orders, the Committee also has a non-voting representative from each of the Ministries and Church and Society Councils.

13.6.2 The Committee has responsibility for the recruitment of chaplains and takes an interest in their welfare and that of their families. Working through the Convener and Secretary it keeps abreast of Ministry of Defence policy and makes a contribution to the

formulation of this as it concerns the spiritual well-being of the women and men of the Armed Forces of the Crown. Committee members bring their expertise, knowledge and experience of the Armed Forces to meetings of the Committee and are involved in recruitment of chaplains by participation in selection and interview groups.

13.6.3 The Committee has identified that the workload associated with these tasks has declined as the number of full time Forces chaplains has decreased. The Committee therefore feels that the number of voting members is higher than it needs to be and has suggested that it be cut from 22 to 18, a number which it feels remains sufficient for good governance and decision-making.

13.6.4 It is suggested that the opportunity is taken to include in Standing Orders the provision for non-voting members from Ministries and Church and Society. The amended Standing Order would therefore read as follows:

Standing Order 112.6
Committee on Chaplains to HM Forces18

Convener, Vice-Convener and 16 members
appointed by the General Assembly

There are also 2 non-voting members: one
representative from and appointed by each of the
Ministries and the Church and Society Councils.

14. Membership of the Council of Assembly

14.1 The Council reports that Dr J Kenneth Macaldowie, a member of the General Trustees, and Christopher Dunn, a member of the Legal Questions Committee, serve on the Governance Group as co-opted members. Donald Walker is a co-opted member of the Communication Group, offering the Group the benefit of long experience as a senior newspaper journalist. Allan Munn is a co-opted member of the Audit Committee; his professional career was spent in local government audit and he is also an experienced business consultant in the fields of information security and systems audits.

14.2 The immediate past Moderator of the General Assembly serves as a non-voting member of the Council for one year. As it happens, the immediate past Moderator is also the Principal Clerk, who already has a seat on the Council but who has contributed to its work, much to our benefit, wearing both hats. We are grateful.

In the name of the Council

GRANT BARCLAY, *Convener*
CATHERINE COULL, *Vice-Convener*
PAULINE WEIBYE, *Secretary*

ADDENDUM

Grant Barclay

Rev Dr Grant Barclay has served the Council as Convener for the last four years (and as Vice-Convener before that for a year) with extraordinary energy and commitment. It is a demanding role with a huge remit – and some very real responsibilities, given the Charity Trustee status of membership of the Council – but Grant carried it out with flair, grace, insight and humour and with a strong faith. He originally trained and worked as a solicitor in private practice but was ordained as a minister in 1995 at St Kentigern's in Kilmarnock where he still ministers. He has combined his busy parish ministry and convenership of the Council with serving as Depute Clerk in Irvine and Kilmarnock Presbytery, a feat which few could emulate. Grant has a clear-sighted and strong strategic focus allied to an amazing capacity for absorbing detail, a perfect combination for this role. He has been instrumental in encouraging Council members and staff to get out of the Church Offices and speak to people on the ground and we know that congregations and Presbyteries throughout the country have appreciated that personal interest in their affairs and his generous sharing of his time. The Council, and the Church, owe much to Grant's leadership. We are grateful too to Karen for her tolerance of the sheer amount of time Grant spent on trains between Kilmarnock and Edinburgh; we know that Grant could not have served as faithfully as he has done without the support of his family and his congregation. The Council, with huge gratitude,

wishes Grant God's blessing as he enters the next stage of his ministry in the Church.

In the name of the Council

CATHERINE COULL, *Vice-Convenor*
PAULINE WEIBYE, *Secretary*

Pauline Weibye

When the General Assembly of 2009 determined to create the post of Secretary to the Council of Assembly it did so having regard to its tasks of monitoring, evaluating and co-ordinating the work of the Agencies of the General Assembly and recognising the considerable trust placed in the Council by the General Assembly. For the past six years Pauline Weibye has carried out the responsibilities of Council Secretary, the first person to hold this post, with enthusiasm, a rare combination of attention to detail with an overall strategic awareness, and a commitment to servant leadership.

Pauline brought to this post considerable experience in the public sector and a long-standing involvement in her local church, Edinburgh: Craigmillar Park, where she serves as Session Clerk. Key to her success in the role has been her ability to listen attentively to various viewpoints on issues, to analyse carefully and draw out key points, to make helpful connections and to move swiftly and deftly from one important matter to another. Pauline has served the Council well in providing written reports which are of the highest standard and by offering insightful and pertinent comments which have helpfully teased out complex issues and thereby enabled useful progress, all the time seeking to fulfil the Assembly's expressed wishes.

Pauline's interest in the work of the Councils and Committees coupled with her intuitive sense for proper governance and, above all, her deep commitment to Christ and his Gospel have made a valuable contribution to the developing life of the Church. She has kept a sense of proportion – and a good sense of humour – as she has remained resilient and has led staff and encouraged Council members.

In addition to her service to the Council of Assembly, Pauline has acted as Secretary to the Nomination Committee and the Theological Forum, and as a member of the Central Services Committee. She has been required to guide and support a range of staff, Council conveners and members. In all the demands of this role she has given herself wholeheartedly to the Church's work which lies close to her heart. The Council readily puts on record its sincere thanks to Pauline for this singular service and wishes her God's continued blessing in a long and adventurous retirement with her husband, Norman.

In the name of the Council

GRANT BARCLAY, *Convenor*
CATHERINE COULL, *Vice-Convenor*

Janette Wilson

Mrs Janette Wilson joined the staff of the Church of Scotland as Depute Solicitor in 1981. She was subsequently appointed Solicitor of the Church in 1995. On her retirement at this year's General Assembly she will have completed almost 35 years of quite outstanding service to the whole Church. In that role she has given unstintingly of her formidable intellect and energies to the General Assembly and all of its agencies at local, regional and national level and has undertaken the heavy responsibilities of the post at all times with great enthusiasm, good grace and a willingness to go the extra mile in the service she has provided. She has displayed exemplary integrity and total commitment to the Church and her practical wisdom, world-class skills of diplomacy, quick wit and approachable manner have been invaluable to many over the years. Her encyclopaedic knowledge not only of the law but also of the organisation itself has been of incalculable benefit to Council/Committee members and to ministers and office-bearers across the whole Church. As an elder at Duddingston Kirk, Janette has also brought a very practical and personal knowledge of the local church to her work at national level. Janette has also played a valuable role in various external bodies, including acting as Secretary to the Scottish Churches Committee

and as a member and governor of the ecumenical Churches Legislation Advisory Service, and we know that her long experience made her a key member of such groups. It was with enormous pleasure that the Council noted that Janette won the In-house Lawyer of the Year award in 2012 at the Law Awards of Scotland, a fitting tribute from her professional peers.

Janette has been a pleasure to work with. The challenges which she has confronted have been many but she met them with such humour and lightness of touch that she made the impossible look easy. Janette has never sought the limelight, but her contribution to the work of the Church has been enormous and a debt of gratitude is owed to her by all of us. We wish her a long, healthy and happy retirement.

In the name of the Council

GRANT BARCLAY, *Convener*
 CATHERINE COULL, *Vice-Convener*
 PAULINE WEIBYE, *Secretary*

APPENDIX I

REGULATIONS AMENDING THE MINISTRIES AND MISSION CONTRIBUTIONS REGULATIONS (REGULATIONS I 2012)

Edinburgh [] May 2016, Session []

The General Assembly hereby enact and ordain that the Ministries and Mission Contributions Regulations (Regulations I 2012) shall be amended as follows:

1. Replace the existing paragraph 14, with the paragraphs numbered 14 and 15 below and renumber the existing paragraphs 15 onwards:

14. When the list of proposed contributions referred to in paragraph 13 above is sent to Presbytery Clerks, the Presbytery Clerks will also be advised of the amount of the Presbytery Discretionary Allowance. This Allowance will be calculated as a percentage of the proposed total

contributions for the Presbytery concerned. The percentage to be used in this calculation will be determined by the Council of Assembly each year.

15. This allowance can be used in any of the following ways in order to support the Presbytery's missional objectives:
- (a) The Stewardship and Finance Department will hold the balance of the allowance on behalf of the Presbytery concerned who can then request that this amount be paid to the Presbytery. Payments to Presbyteries will only be made to enable staff to be employed within a Presbytery (employed either by the Presbytery or by a congregation within the Presbytery bounds), or to provide assistance to multiple congregations within a Presbytery or for such other purpose that cannot be resourced by any of the methods outlined in 15(b) to 15(e) below. In order to obtain such payment the Presbytery will submit an extract minute detailing that a contract of employment is in place and that the sum requested is not greater than the salary or salaries payable, or, where the purpose is not the employment of staff, the cost of assistance provided. Where Presbytery wishes to use the allowance to increase the hours of a part time Ministries Development Staff post then Presbytery can request that the sum concerned is allocated to the payroll cost of the person concerned.
 - (b) To reduce the proposed contributions for individual congregations before they are finalised for the following year, in the light of local knowledge of the current situation in congregations within the Presbytery.
 - (c) To reduce the actual required contributions of individual congregations during the year to which they apply if changes in circumstances arise which the Presbytery decides would justify this course of action, and provided such

- reductions are communicated by Extract Minute to the Stewardship and Finance Department not later than 30 September each year.
- (d) To pay off shortfalls from previous years for individual congregations where the Presbytery considers this course of action to be appropriate, and provided such payments are communicated by Extract Minute to the Stewardship and Finance Department not later than 30 September each year.
 - (e) To pay amounts outstanding from previous years in respect of ministers' travel expenses or locum costs.
 - (f) Where the allowance is to be used in one of the ways described in paragraph 15 (a) above then it will be possible for one or more Presbyteries to work in collaboration with each other and for all or part of the allowance available to each Presbytery to be amalgamated in order to provide a greater amount for the purpose concerned.
 - (g) However the allowance is used, the amount available will be reduced by the amount of any Ministries and Mission Contribution shortfalls from the previous year, from those congregations within the Presbytery concerned, which remain unpaid at 31 August in the current year. Such reduction will be limited to 50% of the total current year allowance for the Presbytery in question. Where shortfalls which resulted in a reduction to the Presbytery allowance are subsequently paid then the amount previously withheld shall be credited back to the Presbytery Allowance in the following year (subject to the total amount of shortfall for that particular year being less than 50% of the total allowance).
 - (h) Where the allowance is not used in full in any year then any unused balance can be carried forward for a maximum of one year. When the allowance is used it will first be allocated against

amounts brought forward in order to maximise the available allowance.

- (i) Those Presbyteries who participated in the Pilot Presbytery Staffing Fund will be required to use any sums accumulated within the Fund by 31 December 2018.

2. In the existing paragraph 16, delete "13, 14 and 15" and replace with "13, 15 and 16".

APPENDIX II

CONGREGATIONAL FINANCE REGULATIONS (REPLACING REGULATIONS II 2012)

Edinburgh [] May 2016, Session []

Replace Regulations II 2012 for Congregational Finance with the following:

1. ACCOUNTING, INDEPENDENT EXAMINATION AND AUDITING REGULATIONS FOR CONGREGATIONAL ACCOUNTS

(A) FORMAT OF CONGREGATIONAL ACCOUNTS

The annual accounts of the congregation ("the Accounts") will be prepared in one of two formats:

- (1) In accordance with the methods and principles set out in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (the SORP) or
- (2) In the form of receipts and payments accounts including associated notes thereon, in accordance with the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment Regulations 2010.

The second format may only be prepared by congregations with gross income of less than £250,000 in any financial year.

(B) CONTENT OF CONGREGATIONAL ACCOUNTS

(1) Where the Accounts have been prepared in accordance with the methods and principles set out in the SORP then in addition to the information required by the SORP the Accounts or notes thereon must also contain the following:

- (a) An analysis of donations and legacies;
- (b) An analysis of income from charitable activities;
- (c) An analysis of income from other trading activities;
- (d) A note of the stipend endowment income and glebe rent applied on behalf of the congregation;
- (e) Details of the receipt and disbursement of Special Collections and Fund Raising for Other Charities (if any). These details shall be shown separately from the Statement of Financial Activities;
- (f) A Note or Notes disclosing the Accounting Policies adopted in preparing the Accounts (see annexed Schedule);
- (g) Details of the current stipend scale applicable to Parish Ministers
- (h) A Memorandum Note showing any additional information necessary or appropriate to an understanding of the financial affairs of the congregation, including details of any Funds held by the Church of Scotland General Trustees for or in connection with the congregation.

(2) Where the Accounts have been prepared in the form of Receipts and Payments Accounts then in addition to the information required by Schedules 2 and 3 to Regulation 9 of The Charities Accounts (Scotland) Regulations 2006 (as amended) the accounts should also contain the following:

- (a) A Receipts and Payments Account showing amounts actually lodged in and withdrawn from the congregation's bank account during

the year, but to include money received by the year-end but not banked and cheques written by the year-end but not cleared through the bank account and to exclude monies received by the previous year-end but not banked and cheques written by the previous year-end but not cleared through the bank account. The Receipts and Payments Account should show under separate headings:

Ordinary General Receipts identifying receipts from Offerings and from Legacies separately from Other Receipts. All receipts should be further analysed as appropriate.

Ordinary General Payments identifying the payment towards the Ministries and Mission Contribution, Other Staffing Costs, and Buildings Costs separately from Other Costs. All payments should be further analysed as appropriate;

- (b) Details of the receipt and disbursement of Special Collections and Fund Raising for Other Charities (if any). These details shall be shown separately from Receipts and Payments Account;
- (c) A note of the stipend endowment income and glebe rent applied on behalf of the congregation;
- (d) Details of all Fabric, Reserve, Special and Trust Funds, including funds of congregational organisations, and Transfers between other Congregational Funds (if any);
- (e) A Statement of Balances analysed by fund at the year-end showing amounts held in bank accounts, investments held, other assets held, and amounts due to and due by the congregation at the year-end;
- (f) Details of the current stipend scale applicable to Parish Ministers;
- (g) A Memorandum Note showing any additional information necessary or appropriate to an understanding of the financial affairs of the congregation, including details of any Funds

held by the Church of Scotland General Trustees for or in connection with the congregation.

- the Chartered Institute of Public Finance and Accountancy

(C) AUDIT/INDEPENDENT EXAMINATION OF CONGREGATIONAL ACCOUNTS

- (1) If the gross income of the congregation exceeds £500,000 in the current financial year an audit shall be conducted. Otherwise, an independent examination shall be conducted.
- (2) An audit shall be conducted by an auditor who is eligible to act as an auditor in terms of the relevant legislation for Companies (a) or by the Auditor General for Scotland.
- (3) An independent examination shall be conducted by a person who is reasonably believed by the Financial Board of the congregation to have the requisite ability and practical experience to carry out a competent examination of the accounts.

or

- (b) a full member of the Association of Charity Independent Examiners

or

- (c) the Auditor General for Scotland.

An auditor or independent examiner, or a connected person of an auditor or independent examiner, must not be the Minister or a member of the Kirk Session or the Financial Board.

- (4) The Report of the auditor or independent examiner shall be in the form set out in Regulation 10(4) or Regulation 11(3) of the Charities Accounts (Scotland) Regulations 2006.

Where the Accounts have been prepared in accordance with the methods and principles set out in the SORP the independent examiner must also be:

- (a) a member of one of the following bodies:

- the Institute of Chartered Accountants of Scotland
- the Institute of Chartered Accountants in England and Wales
- the Institute of Chartered Accountants in Ireland
- the Association of Chartered Certified Accountants
- the Association of Authorised Public Accountants
- the Association of Accounting Technicians
- the Association of International Accountants
- the Chartered Institute of Management Accountants
- the Institute of Chartered Secretaries and Administrators

(D) APPROVAL AND ATTESTING OF CONGREGATIONAL ACCOUNTS

- (1) After the Accounts have been prepared, they shall be submitted to the independent examiner or auditor and provided the independent examiner or auditor is content then they shall be submitted for the approval of the Trustees.
- (2) After the Accounts have been approved by the Trustees the appropriate report will be signed by the independent examiner or auditor. They shall then be submitted to the Presbytery by the 31st day of March following the financial year-end date, for examination and attestation by Presbytery to the effect that the Accounts are in accordance with the Regulations for Congregational Finance.
- (3) The Accounts must also be received by the congregation at the Stated Annual Meeting, or equivalent Congregational Meeting in the case of congregations not having the Model Deed of Constitution, such Meeting to be held not later than

the 30th day of June following the financial year-end date.

- (4) Every Presbytery shall appoint an Accounts Inspection Committee having the task of examining Congregational Accounts annually and reporting thereon to Presbytery. The Committee shall include in its membership, by co-option if necessary, at least one person being a member of one of those recognised supervisory bodies listed at (C)(3)(a) above.
- (5) In cases where the Accounts are not in accordance with the Regulations for Congregational Finance, the Presbytery shall offer such advice and assistance as is necessary to ensure that the Accounts are amended in order to comply with the Regulations for Congregational Finance.
- (6) Every Presbytery shall submit annually to the Stewardship and Finance Department (by a date and in a form determined by the Council of Assembly) a report on its diligence in carrying out the provisions of those instructions. The Council of Assembly shall report on these returns to the General Assembly.

**Schedule to
Accounting, Independent Examination and Auditing
Regulations for Congregational Accounts
with reference to paragraph (B)1(f) – Accounting
Policies**

All Congregational Accounts prepared in accordance with the methods and principles set out in the SORP shall contain a Note or Notes disclosing the Accounting Policies adopted in preparing the Accounts. The Note or Notes shall *inter alia*:

- (a) state that the Accounts have been prepared on an *accruals basis* (income and expenditure).
[An *accruals basis* takes account of outstanding year-end income/debtors and expenditure/creditors.]
- (b) disclose the basis of accounting for heritable properties.
[Heritable properties should be recorded in the

Accounts where title is locally held and where a cost or reliable valuation is readily available, and when not included a statement of Congregational properties (eg Church, Hall, Manse, etc) should be provided.]

- (c) disclose the basis of accounting for fabric expenditure.

[eg “normal repairs and maintenance are charged to the General Fund; extraordinary repairs and improvements are met from the Fabric Fund and/or by special fund raising efforts”.]

2. REGULATIONS FOR CONGREGATIONAL BUDGETS

- (a) It shall be the duty of the Financial Board of every congregation to create and maintain among the members of the congregation a commitment to the provision, by regular giving, of sufficient income to meet the costs of the whole financial affairs of the congregation and to take all necessary and appropriate measures to that end.
- (b) Every Financial Board shall prepare and approve an annual Budget of estimated General Fund Income and Expenditure. Although the Budget may be attached to the annual Accounts of the congregation, it shall not be within the scope of the audit or independent examination of the Accounts, nor should it form part of the Accounts submitted to the Office at the Scottish Charity Regulator (OSCR).
- (c) Every Financial Board shall provide its members annually with a copy of the Budget. In addition, copies of the Budget shall be made available, for information, at the Stated Annual Meeting or equivalent Congregational Meeting at which the annual Accounts of the congregation are received.

3. BORROWING OF FUNDS

No congregation is permitted to borrow funds, whether by way of overdraft or otherwise and whether from a bank or elsewhere without first obtaining the agreement of Presbytery.

APPENDIX III

PRESBYTERY FINANCE REGULATIONS (REPLACING REGULATIONS III 2012)

Edinburgh [] May 2016, Session []

Replace Regulations III 2012 for Presbytery Finance with the following:

(A) FORMAT OF PRESBYTERY ACCOUNTS

The annual accounts of the Presbytery (“the Accounts”) will be prepared in one of two formats:

- (1) In accordance with the methods and principles set out in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (the SORP) or
- (2) In the form of receipts and payments accounts including associated notes thereon, in accordance with the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Regulations 2010.

The second format may only be prepared by Presbyteries with gross income of less than £250,000 in any financial year.

Where the Presbytery is not a registered charity, the format of the accounts should be amended to remove references which are specific to charities.

(B) CONTENT OF PRESBYTERY ACCOUNTS

- (1) Where the Accounts have been prepared in accordance with the methods and principles set out in the SORP then in addition to the information required by the SORP the Accounts or notes thereon must also contain the following:

- (a) An analysis of donations and legacies;

- (b) An analysis of income from charitable activities;
 - (c) An analysis of income from other trading activities;
 - (d) Details of the receipt and disbursement of Special Collections and Fund Raising for Other Charities (if any). These details shall be shown separately from the Statement of Financial Activities;
 - (e) A Note or Notes disclosing the Accounting Policies adopted in preparing the Accounts (see annexed Schedule);
 - (f) A Memorandum Note showing any additional information necessary or appropriate to an understanding of the financial affairs of the Presbytery, including details of any Funds held by the Church of Scotland General Trustees for or in connection with the Presbytery.
- (2) Where the Accounts have been prepared in the form of Receipts and Payments Accounts then in addition to the information required by Schedules 2 and 3 to Regulation 9 of The Charities Accounts (Scotland) Regulations 2006 (as amended) the accounts should also contain the following:
 - (a) A Receipts and Payments Account showing amounts actually lodged in and withdrawn from the Presbytery’s bank account during the year, but to include money received by the year-end but not banked and cheques written by the year-end but not cleared through the bank account and to exclude money received by the previous year-end but not banked and cheques written by the previous year-end but not cleared through the bank account. The Receipts and Payments Account should show under separate headings:
Ordinary General Receipts
Ordinary General Payments;
 - (b) Details of the receipt and disbursement of Special Collections and Fund Raising for Other Charities (if any). These details shall be shown

- separately from the Receipts and Payments Account;
- (c) Details of all Reserve, Special and Trust Funds and Transfers between other Presbytery Funds (if any);
 - (d) A Statement of Balances analysed by fund at the year-end showing amounts held in bank accounts, investments held, other assets held, and amounts due to and due by the Presbytery at the year-end;
 - (e) A Memorandum Note showing any additional information necessary or appropriate to an understanding of the financial affairs of the Presbytery, including details of any Funds held by the Church of Scotland General Trustees for or in connection with the Presbytery.

(C) AUDIT/INDEPENDENT EXAMINATION OF PRESBYTERY ACCOUNTS

- (1) If the gross income of the Presbytery exceeds £500,000 in the current financial year an audit shall be conducted. Otherwise, an independent examination shall be conducted.
- (2) An audit shall be conducted by an auditor who is eligible to act as an auditor in terms of the relevant legislation for Companies (a) or by the Auditor General for Scotland.
- (3) An independent examination shall be conducted by a person who is reasonably believed by the Presbytery, or the appropriate Presbytery Committee, to have the requisite ability and practical experience to carry out a competent examination of the accounts.

Where the Accounts have been prepared in accordance with the methods and principles set out in the SORP the independent examiner must also be:

- (a) a member of one of the following bodies:

- the Institute of Chartered Accountants of Scotland
- the Institute of Chartered Accountants in England and Wales
- the Institute of Chartered Accountants in Ireland
- the Association of Chartered Certified Accountants
- the Association of Authorised Public Accountants
- the Association of Accounting Technicians
- the Association of International Accountants
- the Chartered Institute of Management Accountants
- the Institute of Chartered Secretaries and Administrators
- the Chartered Institute of Public Finance and Accountancy

or

- (b) a full member of the Association of Charity Independent Examiners

or

- (c) the Auditor General for Scotland.

An auditor or independent examiner, or a connected person of an auditor or independent examiner, must not be a member of Presbytery.

- (4) The Report of the auditor or independent examiner shall be in the form set out in Regulation 10(4) or Regulation 11(3) of the Charities Accounts (Scotland) Regulations 2006.

(D) APPROVAL AND ATTESTING OF PRESBYTERY ACCOUNTS

- (1) After the Accounts have been prepared, they shall be submitted to the independent examiner or auditor

and provided the independent examiner or auditor is content then they shall be submitted for the approval of the Presbytery.

- (2) After the Accounts have been approved by the Presbytery the appropriate report will be signed by the independent examiner or auditor.
- (3) Immediately after the appropriate report has been signed by the independent examiner or auditor, they shall be submitted for attestation to the Stewardship and Finance Department, along with an Extract Minute, certifying the Presbytery's approval of the Accounts.
- (4) The Council of Assembly shall report to the General Assembly on its diligence in attesting Presbytery Accounts.

Schedule to Accounting, Independent Examination and Auditing Regulations for Presbytery Accounts with reference to paragraph (B)1(e) – Accounting Policies

All Presbytery Accounts prepared in accordance with the methods and principles set out in the SORP shall contain a Note or Notes disclosing the Accounting Policies adopted in preparing the Accounts. The Note or Notes shall *inter alia*:

- (a) state that the Accounts have been prepared on an *accruals basis* (income and expenditure). [An *accruals basis* takes account of outstanding year-end income/debtors and expenditure/creditors.]
- (b) disclose the basis of accounting for heritable properties. [Heritable properties should be recorded in the Accounts where title is locally held and where a cost or reliable valuation of cost is readily available, and when not included a statement of Presbytery properties should be provided.]
- (c) disclose the basis of accounting for fabric expenditure. [eg “normal repairs and maintenance are charged to the General Fund; extraordinary repairs and

improvements are met from a Fabric Fund and/or by special fund raising efforts”.]

APPENDIX IV

PARISH MINISTRIES FUND REGULATIONS

Edinburgh [] May 2016, Session []

1. The Parish Ministries Fund will be funded by an annual budget, the total amount of which will be approved by the General Assembly.
2. It will be the responsibility of the Council of Assembly to recommend to the General Assembly the amount of the total Parish Ministries Fund budget for the following calendar year, as part of the Church of Scotland's Co-ordinated Budget process.
3. The Parish Ministries Fund's total budget, as approved by the General Assembly, will be collected from congregations in accordance with the Ministries and Mission Contribution Regulations (Regs I 2012).
4. The Parish Ministries Fund will meet the costs of:
 - (a) the National Stipend Fund;
 - (b) ordained parish ministry support and development;
 - (c) the salaries and other costs of Ministries Development Staff, as defined in paragraph 6 below;
 - (d) new, alternative and emerging forms of ministry costs;
 - (e) readership costs;
 - (f) recruitment and education for ministries, including Ordained Local Ministers and the training of Probationers;
 - (g) parish appraisal costs;
 - (h) properties costs;
 - (i) a share of Ministries Council support and administration costs.
5. The Ministries Council will be responsible for apportioning the total Parish Ministries Fund budget among the relevant budget headings in its management accounts.

6. The Ministries Development Staff referred to in paragraph 4(c) shall be all Ministries Development Staff posts on agreed Presbytery Plans, employed or appointed by the Ministries Council and including (though not exclusively) Ordained Deacons, Associate Ministers, and Team Leaders. For the avoidance of doubt, any parish staff engaged locally by congregations (and not designated on Presbytery Plans) in terms of paragraph 16(2)(b) of Act VII 2003 as amended will not be funded by the Parish Ministries Fund
 7. These Regulations will come into force on 1 June 2016.
 8. Regulations I 2005 as amended are hereby repealed.
- (4) "Partner Church" shall mean a denomination with which the Church of Scotland or any Charge in the Presbytery is connected, whether constitutionally or in fellowship only.
 - (5) "Kirk Session" shall mean a Court of the Church with spiritual oversight of a congregation of a Charge (and that notwithstanding that it may be known by another name and may function within the constitution of a Partner Church by such other name).
 - (6) "Financial Board" shall mean the body within a Charge having responsibility for its finances.

APPENDIX V

THE INTERNATIONAL PRESBYTERY ACT

Edinburgh [] May 2016, Session []

The General Assembly enact and ordain as follows:

1. For the purposes of this Act the following terms shall be deemed to have the meanings hereby assigned to them:
 - (1) "the Ministries Council" shall mean the General Assembly's Ministries Council or any successor body assuming the responsibilities, functions and interests of that Council.
 - (2) "the Presbytery of International Charges" shall mean the Presbytery of the Church of Scotland covering all Charges of the Church of Scotland beyond the United Kingdom, the Isle of Man and the Channel Islands (excluding the Charges within the bounds of the Presbytery of Jerusalem); and "Presbytery" shall be construed accordingly. For the avoidance of doubt, the Presbytery will assume the assets and liabilities of the existing Presbytery of Europe.
 - (3) "Charge" shall mean any of the congregations specified in Schedule 1 hereto, as the list may from time to time be amended by the Presbytery, subject to the concurrence of the Ministries Council.
2. The Presbytery shall, except as otherwise provided for in this Act or in any other legislation of the Church, have the same powers and duties as Presbyteries in Scotland. Membership of the Presbytery shall be in accordance with Act III 2000. The Presbytery shall adopt the current policies, procedures, Standing Orders, Presbytery Plan and other documents regulating the business of the existing Presbytery of Europe.
3. Charges shall comply with the law, custom and practice of the Church as existing from time to time, save as follows: (1) where to do so would be in contravention of the laws, regulations and practice applying in the legal jurisdiction within which a Charge is located, in which event the Kirk Session may, acting reasonably, adopt an appropriate approach so as not to breach such local laws, regulations and practice, and (2) as specified in sections 4 to 7 of this Act.
4. In relation to the appointment of ministers to the Charges, the provisions of Schedule 2 hereto shall apply.
5. In relation to financial arrangements for the Charges, provisions shall be made by way of Regulations.
6. In relation to review of Charges by the Presbytery, the provisions of Schedule 3 hereto shall apply.

7. In relation to heritable properties used by the Charges, the provisions of Schedule 4 hereto shall apply.
8. Nothing in this Act shall affect the rights and position of existing ministers in the Presbytery.
9. Wherever any existing Church legislation is mentioned in this Act and such legislation is thereafter replaced or amended, the section(s) of this Act in question shall then be read as if reference to the replacement and/or amended legislation had been inserted.
10. This Act shall come into effect on *[date of passing]* 2016 and Act VIII 2007 (as amended) and Act II 2008 shall be repealed on that date.

Schedule 1 Charges

COUNTRY	CITY	Church of Scotland
Belgium	Brussels	St Andrew's Church
Bermuda	Warwick	Christ Church
France	Paris	The Scots Kirk
Gibraltar	Gibraltar	St Andrew's Church
Hungary	Budapest	St Columba's Church
Italy	Rome	St Andrew's Church
Malta	Valletta	St Andrew's Scots Church
Netherlands	Amsterdam	The English Reformed Church
	Rotterdam	Scots International Church
Portugal	Lisbon	St Andrew's Church
Spain	Fuengirola	Costa del Sol
Sri Lanka	Colombo	St Andrew's Scots Kirk
Switzerland	Geneva	Church of Scotland
	Lausanne	The Scots Kirk
Trinidad and Tobago	Port of Spain	Greyfriars St Ann's, Port of Spain, linked with Arouca and Sangre Grande

Schedule 2 Appointment of Ministers

1. Persons Eligible for Appointment

- 1.1 Those eligible for appointment to be ministers of the Charges shall be the categories of persons listed in section 17 of the Vacancy Procedure Act (Act VIII 2003) as being persons eligible to be nominated, elected and called as minister of parishes in the Church of Scotland, except as provided in the following paragraphs.
- 1.2 When a minister of the Methodist Church is appointed to the charge of St Andrew's Scots Church, Malta, it is expressly provided that such minister shall be inducted by the Presbytery and the Methodist Church, shall retain status as a minister of the Methodist Conference and shall have full membership of the Presbytery with all the rights, privileges and duties associated therewith and, in particular, shall be authorised to moderate the Kirk Session of the charge. Ministerial discipline shall be in accordance with the procedures of the Methodist Church. On ceasing to be minister of the charge he or she shall cease to be a member of the Presbytery and will no longer be eligible to moderate the Kirk Session and shall not retain any ministerial status within the Church of Scotland, nor be entitled to a Practising Certificate or Certificate of Eligibility in terms of Act II 2000.
- 1.3 In the event that the Presbytery establishes a new ecumenical partnership in an existing Charge, and the minister of a Partner Church is appointed, it is expressly provided that such a minister shall be inducted by the Presbytery and the other Church, shall retain status as a minister of the Partner Church and shall have full membership of the Presbytery with all the rights, privileges and duties associated therewith and, in particular, shall be authorised to moderate the Kirk Session of the Charge. Ministerial discipline shall be in accordance with the procedures of the Partner Church of the minister. On ceasing to be minister of a Charge within the Presbytery he or

she shall cease to be a member of the Presbytery and will no longer be eligible to moderate the Kirk Session and shall not retain any ministerial status within the Church of Scotland, nor be entitled to a Practising Certificate or Certificate of Eligibility in terms of Act II 2000.

2. New Ministerial Appointments

In the case of a new ministerial appointment being made after the coming into effect of this Act, the following shall apply:-

- 2.1 The stipend shall be based on the national stipend scale for Scotland, adjusted for local conditions. The Presbytery shall, in consultation with the Kirk Session of the Charge in question and with the concurrence of the Ministries Council, decide on the stipend and on any other special terms and conditions applicable to the appointment as provided for in the Supplementary Stipend Review Procedure agreed between the Presbytery and the Ministries Council, which Procedure may be amended by the Presbytery from time to time but only with the consent of the Ministries Council. In the case of a Methodist minister appointed to Malta, the relevant Methodist Church of Great Britain stipend will apply, adjusted for local conditions.
- 2.2 The other terms and conditions of the minister's appointment shall be regulated by the Guidance for Ministers Taking Up or Demitting a Charge as agreed between the Presbytery and the Ministries Council, which Guidance may be amended by the Presbytery from time to time but only with the consent of the Ministries Council.
- 2.3 As regards the manse, the Presbytery shall proceed in terms of Act VIII 2003 and the Supplement to Manse Conditions and Guidelines agreed between the Presbytery and the Ministries Council, which Supplement may be amended by the Presbytery from time to time but only with the consent of the Ministries Council.

Schedule 3

Arrangements relating to the Review of Charges

1. It shall be the duty of the Presbytery to comply with the terms of Act VII 2003 and to keep the Charges under review. The Presbytery Planning Task Group of the Ministries Council shall have normal involvement in Presbytery planning, as would apply for any other Presbytery.
2. The allocation of Full-Time Equivalent ministries for the Presbytery shall be set from time to time by the General Assembly on the recommendation of the Ministries Council.
3. In the event of proceedings being initiated under Act I 1988, the Presbytery may in consultation with the Legal Questions Committee co-opt one or more members of the Committee of Inquiry from outwith the Presbytery.
4. On a vacancy arising for any reason in a Charge, the Presbytery shall apply the terms of Act VIII 2003 in so far as practicable in the local conditions.
5. If the Presbytery, with the concurrence of the Presbytery Planning Task Group, decides that a Charge cannot continue as previously constituted, all the forms of readjustment provided for by Act VII 2003 (as amended), as adapted to take account of local conditions, shall be competent. In the event of the readjustment decided upon requiring the termination by the Presbytery of the minister's tenure, the minister, subject to the disposal of any appeal in the event of the minister exercising his or her right of appeal to the Appeals Committee of the Commission of Assembly, shall on the date of termination be deemed to have demitted his or her charge. The minister shall in such circumstances be entitled to payment of expenses according to the Presbytery's Guidance for Ministers Taking Up or Demitting a Charge as agreed between the Presbytery and the Ministries Council, which Guidance may be amended by the Presbytery from time to time but only with the consent of the Ministries Council

6. If the Presbytery decides, in consultation with the Ministries Council through the process of appraisal and adjustment, that circumstances exist which would justify the creation of a new Charge, the Presbytery in consultation aforesaid, shall proceed to take all steps necessary to constitute and establish the new Charge, including the provision of suitable buildings whether by sharing, renting or purchase, and the appointment of a minister.
7. The Ministries Council shall report any readjustment or the establishment of any new Charge to the next General Assembly and Schedule 1 hereof shall be amended accordingly.

Schedule 4
Arrangements for Heritable Properties

1. The heritable property pertaining to a Charge ("the property") shall be held by the Financial Board and the Trustees in whom title is vested for the use of and occupation by the Charge concerned. Where local law permits, it shall always be open to the Trustees to transfer the title to their property to the Church of Scotland Trust ("the Trust").
2. Matters relating to the day-to-day management of the property shall be dealt with by the Financial Board of the Charge. It shall be the duty of the Financial Board to maintain the fabric of the property in proper order and repair and fully insured against loss or damage by fire and also against loss or damage by such other risks or perils as are from time to time deemed appropriate by the Financial Board.
3. Without the consent of the Presbytery and of the Trust, it shall not be lawful nor in the power of the Financial Board nor the Trustees in whom title is vested (if other than the Trust) to make any extensive alterations to the property, nor to sell, let (other than on agreements which do not grant security of tenure of more than one year), convey, exchange or otherwise dispose of and deal with the same nor to give and execute mortgages, charges, pledges or other securities over the property. For the purposes of this Act, "extensive alterations" shall have such meaning as shall from time to time be determined by the Presbytery and the Trust acting together.
4. Without the consent of the Presbytery and of the Trust, the Financial Board shall not purchase or take on lease for a period in excess of one year any additional heritable property and, except where all the funds for the purchase or to meet the obligations under the lease are being provided by members or other persons associated with the Charge or from the disposal of property, title to which is not vested in the Trust, title or right to the additional heritable property being acquired or leased shall where local law permits and the Trust agrees be taken in name of the Trust.
5. The Financial Board and the Trustees in whom title to the property is vested (if other than the Trust or *ex officio* trustees who are office holders of the General Assembly of the Church of Scotland) shall each year submit a written report to the Presbytery concerning the property which shall include details of their management and maintenance thereof and summarise the details of the insurance cover in force with respect to the property. At the year-end the Presbytery shall report diligence to the Trust in respect of property vested in it. In reporting to the Trust the Presbytery is further encouraged, in relation to all property, but subject to such adaptations as may be appropriate to accommodate local laws, regulations and circumstances, to comply with the processes and procedures as set down by The Church of Scotland General Trustees from time to time as to annual inspections and returns in relation to heritable properties.

APPENDIX VI

REGULATIONS FOR CONTRIBUTIONS FROM CONGREGATIONS IN THE PRESBYTERY OF INTERNATIONAL CHARGES

Edinburgh [] May 2016, Session []

General

1. All congregations within the Presbytery of International Charges (“the Presbytery”), are required to make a Ministries and Mission Contribution (“Contribution”) to the total budget of the Church to be met by congregations, as determined by the General Assembly, in terms of these Regulations.
2. Each congregation shall transmit its required Contribution to the Stewardship and Finance Department annually in their local currency, unless permission is granted annually by Presbytery to allow payments to be made under some other arrangement.
3. It shall be the responsibility of the Financial Board of each congregation to inform the members of the congregation of the required Contribution and the ways in which this Contribution enables the worship, mission and service of the Church.
4. The Stewardship and Finance Department shall annually inform the Presbytery Clerk of shortfalls in Contributions from congregations within the bounds, both for the latest financial year and any accumulated totals for previous years. The Presbytery shall record all such shortfalls annually in the Minutes of the Presbytery and shall consult with the office-bearers of the congregations concerned.

Provision of Account

5. To facilitate the process of calculating the required Contribution for each congregation, Financial Boards, as defined in the International Presbytery Act 2016, shall be required to send annually by 30 June to the Stewardship and Finance Department a copy of their Congregational Accounts for the previous financial year.

6. Where the accounts of a congregation have not been received by 30 June the Department will make a reasonable estimate of the income based on income of previous years. Where accounts are subsequently received this estimate will only be amended if materially different and only the current and subsequent years’ Contributions shall be amended.

Calculation of Contribution

7. The required Contributions shall be calculated by the Stewardship and Finance Department, from a graduated scale, which is related to each congregation’s Income Base (see paragraphs 8 and 9 below) and will be included in the total budget to be met by congregations, as approved by the General Assembly.
8. The Income Base for each congregation shall include:
 - (a) General Fund income;
 - (b) Income specifically to meet the cost of ministries (including trust income with the exception of grants from the Salvesen Trust);
 - (c) Fabric Fund and Reserve Fund income;
 - (d) Net property rental income;
 - (e) A percentage of contributions from outside agencies for the use of premises, if in excess of a sum to be determined by the Council of Assembly;
 - (f) Any other income which is available to meet the normal purposes of a congregation.

For the avoidance of doubt, legacies and the proceeds from the sale of property or investments, special collections for other charities and for specific major fabric projects and grants from the Salvesen Trust shall be excluded from the Income Base.

9. The average of the Income Base figures for the latest three years, calculated as specified above in paragraph 8, shall be the base figure for calculating the required Contributions from congregations.

Where the Income Base has been incorrectly assessed due to the Congregational Accounts not being fully compliant with relevant legislation and accounting practice, only the income of the current year and previous year will be corrected.

Adjustment for Ministers' Costs

10. The Ministries and Mission Contribution so calculated shall then be adjusted to take into account the local payment of ministers' employment costs. The percentage used to calculate this adjustment will be reviewed each year, dependent on the budget set by the General Assembly.
11. Where the local cost of providing a minister is substantially more than the equivalent cost in the United Kingdom then an agreement will be reached with the Council of Assembly to reduce the assessed Contribution proportionately.

Local Ecumenical Partnership

12. Where a congregation is part of a Local Ecumenical Partnership then an agreement will be reached with the other participating denomination(s) regarding how the assessed Contribution is allocated between the parties.

Membership of Local Denomination/National Church

13. Where a congregation is also a member of a local denomination or national church organization, a deduction of any membership contribution paid to the local denomination or national church organization may be made from the assessed Contribution up to a maximum of 50% of the assessed Contribution.

Appeals and Adjustments

14. The Council of Assembly shall appoint a Panel to adjudicate on any appeals from congregations relating to the application of paragraphs 8 and 9 above. (Full details of the appeals process are available from the Secretary to the Council of Assembly or from the Church of Scotland website.)

15. The Council of Assembly shall determine each year a percentage for annual maximum increases in proposed Contributions for individual congregations issued to Presbyteries. Presbytery shall also have the right to increase a required Contribution by more than the maximum percentage permitted where a congregation received a reduced required Contribution in the previous year.

Transitional Arrangements

16. The level of Contributions calculated hereunder shall be subject to a transitional increase over a period of 5 years.

Presbytery Allocation

17. The total budget as approved by the General Assembly to be met from congregations plus an agreed percentage shall be the total proposed Ministries and Mission Contributions for congregations in the Church of Scotland. The Stewardship and Finance Department shall send to the Presbytery Clerk by 31 August each year a list of proposed Contributions calculated in accordance with these Regulations for congregations within the bounds of the Presbytery.
18. The Presbytery may reduce the proposed Contributions required from congregations by the percentage agreed by the General Assembly of the Presbytery total. The Presbytery may use the permitted reduction in any or all of the following three ways:
 - (a) To reduce the proposed Contributions for individual congregations before they are finalised for the following year, in the light of local knowledge of the current situation in congregations within the Presbytery;
 - (b) To reduce the actual required Contributions of individual congregations during the year to which they apply if changes in circumstances arise which the Presbytery decides would justify this course of action, and provided such

reductions are communicated by Extract Minute to the Stewardship and Finance Department not later than 30 October each year;

- (c) To pay off shortfalls from previous years for individual congregations where the Presbytery considers this course of action to be appropriate, and provided such payments are communicated by Extract Minute to the Stewardship and Finance Department not later than 30 October each year.

If any of the agreed percentage is not used in these ways, the Presbytery may not carry forward, after the end of the year to which it applies, any balance for use in future years.

Notification of Contributions to Congregations

- 19. The Presbytery shall notify the congregations of their required Contributions for the following financial year not later than 15 November each year. The Presbytery shall also communicate by Extract Minute the required Contributions for congregations within their bounds for the following financial year to the Stewardship and Finance Department not later than 15 November each year.
- 20. The Stewardship and Finance Department shall then issue to Congregational Treasurers or their equivalent in December each year confirmation of the required Contributions for the following financial year.

APPENDIX VII

PERSONS AND AGENCIES IN SCOTLAND FOR 2015

The membership statistics shown in the following tables may be stated thus:

	Removals by Death	10,152	
Less	Admissions by profession	<u>1,175</u>	8,977
	Removals by Certificate	2,561	
Less	Admissions by Certificate	<u>1,714</u>	847
	Other Removals	6,041	
Less	Restoration	<u>1,297</u>	<u>4,744</u>
	Total decrease		14,568

**CONGREGATIONAL STATISTICAL RETURNS –
YOUNG PEOPLE**

Returns from Presbyteries showed:

- (1) that the number of children and young people aged 17 years and under who are involved in the life of congregations is 53,561.
- (2) that the number of people aged 18 years and over, whose names are not on the Communion Roll, but who are involved in the life of congregations is 15,168.
- (3) that the number of children who receive Holy Communion in terms of Act V, 2000, Section 15 is 3,074.

ALL PRESBYTERIES - CONGREGATIONAL STATISTICAL RETURN
On Roll as at 31st December 2015

PRESBYTERIES	On Roll as at 31st December 2014	COMMUNICANTS								On Roll as at 31st December 2015	+Inc or -Dec	Union +Inc/-Dec	Number of Notices of removal sent	Number on Supplementary Roll	OFFICE BEARERS				BAPTISMS			Weddings	Funerals	
		REMOVALS			ADMISSIONS										Elders M	Elders F	Not Elders M	Not Elders F	No. During Year	Of Which Adults	Thanks-giving and Blessing Services			
		By Death	By Cert	Other wise	To Union	By Prof-ession	By Cert	By Restoration	New Union															
Aberdeen	13,684	437	105	192	-	22	74	38	-	13,084	-600	-	7	1,207	548	625	70	125	108	8	4	113	984	
Abermethy	957	-	-	-	-	-	-	-	-	957	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Angus	12,958	372	81	165	-	38	63	43	-	12,484	-474	-	26	1,731	372	491	43	110	115	7	15	99	588	
Annandale and Eskdale	4,898	129	25	194	-	8	13	11	-	4,582	-316	-	17	1,100	173	216	20	45	59	3	14	62	263	
Ardrossan	8,690	285	74	220	-	24	64	36	-	8,235	-455	-	124	362	350	452	72	125	89	8	1	69	640	
Argyll	7,206	234	27	34	-	12	37	17	-	6,977	-229	-	21	666	363	400	114	175	91	5	2	112	565	
Ayr	17,721	271	67	127	-	23	83	28	-	17,390	-331	-	17	1,256	411	448	47	118	87	4	1	95	652	
Caitness	1,300	4	3	9	-	-	1	5	-	1,290	-10	-	2	-	10	9	2	8	-	-	-	1	15	
Dumbarton	12,381	291	107	288	303	23	55	41	303	11,814	-567	-	55	1,101	481	772	88	151	117	9	6	66	524	
Dumfries and Kirkcudbright	8,465	253	60	29	509	10	43	26	509	8,202	-263	-	24	1,262	321	304	84	157	87	1	1	105	395	
Dundee	11,911	437	95	142	-	16	32	22	-	11,307	-604	-	28	567	448	505	35	90	102	4	7	64	552	
Dunfermline	6,214	208	30	29	-	30	31	23	-	6,031	-183	-	21	1,705	273	344	34	62	74	11	11	68	433	
Dunkeld and Meigle	4,333	111	32	8	-	4	21	10	-	4,217	-116	-	12	335	145	155	18	34	49	1	-	38	190	
Duns	2,071	68	29	85	-	6	8	12	-	1,915	-156	-	19	301	81	92	42	55	27	-	7	22	128	
Edinburgh	24,474	721	215	532	-	110	162	148	-	23,426	-1,048	-	66	2,020	1,135	1,280	114	165	266	21	23	209	1,375	
England	2,014	51	6	41	-	17	6	20	-	1,959	-55	-	6	712	71	95	12	12	46	1	4	32	107	
Falkirk	11,432	335	61	120	6	22	34	50	-	11,016	-416	-6	27	1,610	479	520	157	304	105	5	7	61	814	
Glasgow	33,380	935	244	649	-	159	154	105	62	32,032	-1,348	62	74	3,254	1,418	1,627	229	519	423	38	29	239	2,074	
Gordon	12,726	327	79	320	-	20	58	22	-	12,100	-626	-	43	1,064	333	402	27	68	91	2	6	82	516	
Greenock & Paisley	18,803	618	123	458	690	68	66	50	690	17,788	-1,015	-	76	2,548	908	1,042	120	200	220	11	9	129	1,170	
Hamilton	24,757	630	175	406	-	89	117	65	50	23,867	-890	50	37	4,136	1,194	1,301	231	393	261	29	19	158	1,633	
Inverness	4,681	110	184	38	-	164	44	20	-	4,577	-104	-	7	313	233	126	63	82	32	4	3	46	264	
Irvine and Kilmarnock	9,337	286	53	80	-	43	33	34	-	9,028	-309	-	16	2,057	394	433	76	166	100	9	3	69	592	
Jedburgh	5,963	149	14	176	-	-	16	22	-	5,662	-301	-	5	109	140	192	23	30	55	2	-	47	291	
Kincardine and Deeside	7,902	178	28	141	-	28	22	21	-	7,626	-276	-	12	845	167	203	12	31	62	2	4	61	325	
Kirkcaldy	7,834	253	57	74	-	17	31	25	-	7,523	-311	-	3	594	270	405	98	140	69	9	3	68	573	
Lanark	6,249	180	35	58	-	16	18	11	-	6,021	-228	-	12	773	207	230	37	69	28	-	3	35	364	
Lewis	826	18	21	1	-	28	9	1	-	824	-2	-	14	120	53	-	31	15	14	6	3	16	76	
Lochaber	1,086	39	9	10	-	2	3	8	-	1,041	-45	-	7	148	49	78	18	35	15	1	2	31	118	
Lochcarron - Skye	640	10	9	47	128	14	4	2	128	594	-46	-	1	57	30	18	11	26	11	3	7	8	76	
Lothian	13,201	393	51	265	308	36	69	42	308	12,639	-562	-	18	2,021	464	542	52	117	144	18	23	134	778	
Melrose and Peebles	6,252	115	19	12	-	2	20	29	-	6,157	-95	-	8	395	150	141	18	51	33	-	1	50	206	
Moray	7,624	200	67	85	-	23	43	99	-	7,437	-187	-	20	929	157	226	32	109	44	4	3	64	344	
Orkney	2,633	78	11	11	-	3	7	4	-	2,547	-86	-	5	214	98	131	20	51	17	-	3	47	170	
Perth	12,425	311	83	100	-	15	53	32	-	12,031	-394	-	133	1,003	346	383	31	32	90	4	6	77	497	
Ross	1,806	47	22	30	-	15	12	9	-	1,743	-63	-	5	164	127	111	48	111	28	-	-	33	238	
Shetland	1,338	45	13	5	-	1	4	16	28	1,324	-14	28	6	173	62	87	21	59	17	1	2	21	175	

St Andrews	9,382	237	79	419	-	10	50	38	-	8,745	-637	-	11	849	284	336	38	69	71	3	3	71	382
Stirling	13,374	419	65	297	-	16	76	61	-	12,746	-628	-	43	1,447	496	566	69	171	123	5	5	117	719
Sutherland	752	31	5	20	-	3	1	5	-	705	-47	-	4	169	39	65	14	31	25	-	-	36	118
Uist	295	7	3	2	-	13	9	7	-	312	17	-	-	-	27	11	9	15	5	1	-	4	33
West Lothian	8,617	213	76	59	-	17	44	35	-	8,365	-252	-	19	1,446	349	370	57	163	106	6	1	106	639
Wigtown and Stranraer	4,754	116	19	63	-	8	24	4	-	4,592	-162	-	6	524	145	155	28	83	42	2	1	34	252
Totals	367,346	10,152	2,561	6,041	1,944	1,175	1,714	1,297	2,078	352,912	-14,434	134	1,057	41,287	13,801	15,889	2,365	4,572	3,548	248	242	2,999	20,848

ALL PRESBYTERIES - CONGREGATIONAL STATISTICAL RETURN
On Roll as at 31st December 2015

PRESBYTERIES	Number of Congregations	Children 17 and under	Children 18+ Not on Roll	Children receiving Communion
Aberdeen	36	1,725	269	115
Abernethy	10	-	-	-
Angus	34	2,104	156	103
Annandale and Eskdale	20	406	109	22
Ardrossan	27	1,191	99	12
Argyll	60	660	279	20
Ayr	47	1,023	133	47
Caithness	13	25	107	-
Dumbarton	34	1,308	243	79
Dumfries and Kirkcudbright	35	621	118	9
Dundee	35	1,418	249	33
Dunfermline	24	983	412	90
Dunkeld and Meikle	19	428	85	7
Duns	17	167	84	2
Edinburgh	75	3,722	1,354	449
England	9	75	32	20
Falkirk	34	2,033	181	115
Glasgow	134	8,955	1,505	499
Gordon	29	1,048	358	61
Greenock & Paisley	51	4,280	380	160
Hamilton	77	6,060	984	211
Inverness	25	865	662	25
Irvine and Kilmarnock	26	1,659	480	84
Jedburgh	16	354	31	30
Kincardine and Deeside	20	670	96	32
Kirkcaldy	23	868	130	88
Lanark	22	1,385	212	125
Lewis	11	432	1,080	5
Lochaber	15	209	25	3
Lochcarron - Skye	10	102	571	-
Lothian	48	1,520	620	206
Melrose and Peebles	24	258	145	29
Moray	31	299	178	68
Orkney	20	261	66	30
Perth	35	1,026	250	116
Ross	21	304	1,611	2
Shetland	15	128	106	2
St Andrews	35	452	89	7
Stirling	46	1,725	520	67
Sutherland	14	140	341	11
Uist	6	98	418	2
West Lothian	26	2,081	316	86
Wigtown and Stranraer	20	493	84	2
Totals	1,329	53,561	15,168	3,074

COMPARATIVE STATISTICS FROM 2004 TO 2015

	2004	2005	2006	2007	2008	2009
Congregations	1,541	1,523	1,513	1,487	1,464	1,454
Communicants						
Removals by Death	13,465	13,084	12,557	12,478	11,826	11,218
Removals by Certificate	4,824	4,185	4,398	4,203	3,553	3,685
Removals otherwise	7,210	6,903	7,827	5,703	5,995	5,763
Total Removals	25,499	24,172	24,782	22,384	21,374	20,666
Admission on Profession	2,661	2,394	2,424	2,115	1,989	2,017
Admission by Certificate	3,962	3,507	3,572	3,354	2,941	2,707
Admission by Resolution	2,513	2,421	2,209	2,371	1,849	1,836
Total Admissions	9,136	8,322	8,205	7,840	6,779	6,560
Total on rolls	535,834	520,940	504,363	489,118	471,894	464,355
Elders	41,621	41,218	40,651	38,534	36,360	36,215
Baptisms	7,745	7,375	7,337	6,950	6,154	6,198
Total Population	*	5,094,800	5,116,900	5,144,200	5,168,500	5,194,000
Adult	*	4,035,773	4,130,913	4,161,258	4,189,133	4,151,853
Children at School Age	*	727,678	717,530	707,742	696,395	678,163
Children born	*	54,476	55,168	57,003	59,531	59,673

	2010	2011	2012	2013	2014	2015
Congregations	1,441	1,427	1,414	1,389	1,379	1,329
Communicants						
Removals by Death	11,454	10,488	11,156	10,648	10,011	10,152
Removals by Certificate	3,394	3,332	3,073	3,026	3,013	2,561
Removals Otherwise	6,096	5,821	7,047	5,592	7,673	6,041
Total Removals	20,944	19,641	21,276	19,266	20,697	18,754
Admissions by Profession	1,928	1,828	1,617	1,485	1,273	1,175
Admissions by Certificate	2,467	2,365	2,413	2,256	2,049	1,714
Admissions by Resolution	1,868	1,591	1,750	1,777	1,321	1,297
Total Admissions	6,263	5,784	5,780	5,518	4,643	4,186
Total on Rolls	445,646	432,343	413,488	398,389	380,163	352,912
Elders	36,519	34,572	34,138	32,834	31,146	29,690
Baptisms	5,787	5,452	5,147	4,664	4,045	3,548
* Total Population	5,222,100	5,254,800	5,313,600	5,327,700	5,347,600	Figures
Adult	4,184,261	4,218,391	4,398,929	4,416,021	4,436,318	Not
Children of School Age	680,325	676,013	680,291	679,221	678,872	Yet
Children born		59,826	58,691	57,058	56,297	available

* Calculation date changed during 2004

STATISTICS ANENT MINISTRY

A. AT HOME	As at 31.12.10	As at 31.12.11	As at 31.12.12	As at 31.12.13	As at 31.12.14	As at 31.12.15
Number of Charges at December	1,134	1,109	1,101	1,068	1,051	1,040
Number of Ministers serving charges	M 724 F 215	M 687 F 218	M 652 F 205	M 627 F 202	M 607 F 204	M 593 F 193
Total	939	905	857	829	811	786
Number of Guardianships	-	4	9	20	25	24
Number of Vacant Charges	195	200	223	223	215	230
Ministries Development Staff	-	-	-	-	M 33 F 61	M 44 F 73
Total	-	-	-	-	94	117
Total MDS Posts in Plans	-	-	-	-	138.5	138.5
B. ABROAD	2010	2011	2012	2013	2014	2015
Europe						
Number of Ordained Ministers	3	3	19	17	19	18
Number of Vacancies for Ministers	0	0	0	3	3	6 *
Jerusalem and Mission Partners						
Number of Ordained Ministers	-	-	-	-	-	4
C. STUDENTS COMPLETING COURSES						
New College, Edinburgh	M 3 F 1	M 2 F 0	M 4 F 4	M 4 F 4	M 10 F 5	M 10 F 2
Trinity College, Glasgow	M 2 F 3	M 2 F 0	M 3 F 2	M 4 F 1	M 4 F 9	M 6 F 4
St Mary's College, St Andrews	M 0 F 1	M 0 F 1	M 2 F 2	M 0 F 0	M 0 F 2	M 0 F 3
Christ's College, Aberdeen	M 1 F 2	M 1 F 0	M 0 F 2	M 0 F 0	M 1 F 0	M 3 F 2
Highland Theological College, Dingwall	M 1 F 1	M 1 F 0	M 0 F 1	M 1 F 1	M 7 F 1	M 4 F 2
Total number completing	15	7	20	15	39	36

* 2 under Guardianship