

**III. CONGREGATIONAL MEETINGS (RECEIPT OF ACCOUNTS) ACT (ACT III 1994)  
(AS AMENDED BY ACTS VIII 2008 AND VI 2016)**

*Edinburgh, 21st May 1994, Session 1.*

Whereas the General Assembly have laid down a requirement, in terms of their Regulations anent Congregational Finance, that, after the Trustees' Annual Report and Accounts of the Congregation have been approved by the Trustees of the Congregation they shall be submitted by the Trustees to the Congregation at the stated annual meeting, or equivalent Congregational meeting in the case of Congregations not having the Model Deed of Constitution; and whereas the forms of Congregational Constitution in use in the Church of Scotland, in some cases, make no provision for the holding of such a meeting or equivalent meeting;

Therefore the General Assembly enact and declare as follows:-

1. This Act shall apply in the case of each Congregation of the Church whose Constitution makes no provision for the holding of a stated annual meeting, or equivalent Congregational meeting, at which the annual Accounts of the Congregation ("the Accounts") shall be submitted.
2.
  - (1) In this Act "the Financial Board" means the body having the control of the financial and other temporal affairs of a Congregation.
  - (2) On a date to be determined by the Financial Board, but not later than the 30<sup>th</sup> day of June, in each year a Meeting ("the annual Meeting") of all those whose names are on the Communion Roll of the Congregation shall be called by intimation made from the pulpit on a Sunday giving at least one week's notice of the meeting, for the purpose of receiving the submission by the Financial Board of the Accounts.
  - (3) The annual Meeting shall be held in the Church or Church Hall or elsewhere as may be intimated.
  - (4) The Moderator or Interim Moderator of the Kirk Session, whom failing, a member of the Presbytery specially authorised by him or her for the purpose, whom failing some other person to be elected by those present at the Meeting, shall preside.
  - (5) It shall be the duty of the Clerk to the Financial Board to keep regular Minutes of the proceedings of the annual Meeting and to maintain these in a permanent Record in which each Minute, when approved, shall be signed by the Chairman and the Clerk.
3. In the event of the annual Meeting not being held within the said appointed time, the Presbytery may, upon application by the Financial Board to that effect, direct the Meeting to be called and held at any time thereafter during that year.