

ASSEMBLY TRUSTEES MAY 2024

Proposed Deliverance

The General Assembly:

1. Receive the Report.
2. Agree that the Church's financial situation demands further urgent attention supported by a focus on the agreed priorities (*Section 1.8*).
3. Note the ongoing work between the Trustees and Presbyteries in terms of driving the mission imperative of the Church (*Section 3.3*).
4. Agree the total number of planned ministry posts for 2025 remains at the previously approved 600 plus 60 vacancies and for this to be the basis for the next five years, subject to annual reporting and agreement of the General Assembly (*Section 2*).
5. Note the ongoing work in relation to reviewing the suitability of Vacancy Allowance, current Tenure arrangements, Stipend and Benefits Structure, International Presence and work within the Priority Areas (*Sections 5, 6, 10.7, 15.6, 15.7*).
6. Receive the 2023 Report and Accounts of the Church of Scotland Unincorporated Entities (*Section 7*).
7. Note the approved budget for 2024 and the indicative rolling budgets for 2025 to 2029 (*Sections 8.2 & 8.3*).
8. Note the expectation that the Trustees will require to bring proposals to adjust the parameters of the components of Giving to Grow to the General Assembly of 2025, if forecasts indicate that sufficient funding is not likely to be available for the expected cost of ministry from 2026 onwards (*Section 8.6*).
9. Pass Regulations amending the Congregational Contributions "Giving to Grow" Regulations (Regs I 2022), as amended, as set out in Appendix I (*8.6.13 & Appendix 1*).
10. Pass Regulations amending the Seeds for Growth Fund Regulations (Regs IV 2022), as amended, as set out in Appendix II (*Section 11.3 & Appendix II*).
11. Approve the amended structure, remit and membership of the Faith Action Programme Leadership Team as set out in Appendix III (*Section 14 & Appendix III*).
12. Approve the changes to the administrative arrangements of the Salvesen Fund and substitute the Schedule in Appendix IV for the Schedule in Appendix I to the Report of the Faith Impact Forum to, and as revised by, the Commission of Assembly in November 2019 (*Section 17*).
13. Approve the amendments to the Constitution and Remit of the Assembly Trustees as set out in Appendix V (*Sections 14.3 & 23.2*).
14. Note the appointment from 1st April 2024 of Jenny Simpson as Head of Finance and General Treasurer and confer upon the said Jenny Simpson, Head of Finance and 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 22.1*).
15. Approve the following appointments to the Assembly Trustees; Crawford Gillies, a member and elder at Dunkeld Parish Church for a 3-year period and Michael Yuille a member and elder at St Blane's, Dunblane for a 3-year period (*Section 23.2*).

Report

1. INTRODUCTION

1.1 The Assembly Trustee body was formed out of the 2019 Special Commission on Structural Reform which acknowledged that the Church of Scotland required a rapid response to an emerging sense of crisis that had been increasing for tens of years. The Assembly Trustees were delegated the responsibility for the development of vision, strategy and overarching policy as guided by the decisions made by the General Assembly. A Radical Action Plan was approved in response to the significant issues facing the Church as a result of falling membership, reduced finances, rising costs and a structure that did not provide effective governance and was argued to disempower effective decision making. There was an acknowledgement that this crisis had multiple causes including our lack of clear direction to deal with what we were facing up to and our increasingly concerning financial, organisational and motivational situations. Over the proceeding five years to 2024 the goal of the Trustees has been to address the issues defined in 2019, and then built on by the further directions from subsequent General Assemblies, in a deliberate, considered, calm and assured manner.

1.2 Our 2024 report is about maintaining the course on which we set out, learning from our journey to date, continuing to undertake important course corrections when appropriate and picking up the pace as there is much greater clarity around the next steps that need to be taken. Whilst the majority of the targets set in 2019 have been successfully progressed there is clearly much still to do and we can now build on the foundations set by Presbytery Mission Planning, the establishment of the new Presbyteries, so vital to our future, and the wide range of achievements made to date.

1.3 The principal duty of charity trustees is to preserve and deal with the charity's assets prudently in accordance with its purposes and by implication to address the Church's previous unsuccessful attempts to coordinate strategy and work collaboratively towards delivery of agreed priorities.

1.4 Our progress to date includes moving towards a leaner central organisation whilst reducing bureaucracy and at the same time supporting the establishment of properly resourced Presbyteries. The fusion of four Councils into two then subsequently one grouping, the Faith Action Programme Leadership Team (FAPLT), was delivered and continues to evolve. The Research and Analysis Unit was formed to provide what has turned out to be invaluable robust and granular data on which we can base our decisions with financial implications with greater confidence. Increased budgetary prudence has been applied across all areas, the deficit reduction plan was enacted though this now clearly needs to go further than the original goals and work with CrossReach to reduce deficits, and agree the basis for future financial support, continues.

1.5 Growth of the Church is at the core of the plans and 2023/2024 has seen the first grant awards from the £25m Seeds for Growth funding, emergence of some New Worshipping Communities and the recognition that further thinking is required around fostering engagement with those that are under the age of 40. This will all rely heavily on the future work of the Presbyteries and local congregations.

1.6 The Special Commission noted how slow the Church has been to bring about the radical structural reforms recommended in the past and 'without immediate change it's unlikely that the Church can operate in a way that will command the confidence of its members, ministers and employees'. It was also noted that there was lack of urgency in dealing with our financial situation – much time and effort has been focused on rectifying this. We now have a much greater understanding of the gravity of our situation and the difficult decisions that need to be taken, with real urgency, to protect the future of the Church. Areas where reviews need to be undertaken include how tenure should work in our new situation, the future of our international presence and how vacancy allowances should be managed going forward.

1.7 In looking back over the last five years significant progress has been achieved across the Church on areas where there was little progress made in the past, whilst acknowledging the pain that the significant change has caused. Unfortunately, the severe impact of the global factors, coupled with the longer-term decline in Church membership and an increasingly aging population means that we are not yet into the period of consolidation that was hoped for.

1.8 The 2023 General Assembly agreed three main priorities which remain important and totally valid on our journey and are being actively used in prioritising work at a national level.

- i. An emphasis on progressing the growth and development of the Church through the new Presbyteries working closely with the local congregations.
- ii. Ensuring that the work of the national is focused on the local need with a particular emphasis on recruiting and equipping our future leaders for the ministries of the Church in light of the different challenges ahead.
- iii. Progressing the identified imperative of modernising and simplifying our governance, structure and processes.

1.9 The main objective for 2024/25 is to achieve a clearer common understanding of the strategic priorities at all levels of the Church of Scotland supported by development of a well-prepared integrated rolling programme of work. This can only be achieved by collaborative working within all levels of the Church and by truly striving to achieve the aim of the "national being there for the local".

1.10 There has been a seismic change in the external environment that has severely impacted on the Church and society in general. Covid-19, followed by the war in Ukraine and instability in the Middle East causing high rates of inflation has had consequences on individuals, communities and the Church. We have seen significant changes to behaviours and people's health, income and financial status with the resultant impact on church membership, church life and church finances.

1.11 The impact of the above has been continually assessed and factored into the modelling of the church dynamics (ministry numbers, church membership, income and costs). The Presbytery Mission Plan Act established a figure of 600 ministries plus 60 vacancies which still holds today, and the requirement of Presbyteries to approve Presbytery Mission Plans. It is recognised that the effort, planning, time and pain in producing these plans has been considerable and is still being felt. The need for some flexibility around ministry numbers is recognised in managing our way through the transition and this is already allowed for in specific cases where it can be justified.

1.12 Looking forwards there are some vital areas to be built on. The new Presbyteries are now largely in place. Transferring the responsibility and accountability for delivery to them for regional ministry and finance is a critical step. This will mean no longer solely looking to the centre for solutions but taking local decisions with the congregations. The Church is one of the last bastions of hope for our increasingly broken society and requires both a strong local presence and inspirational leadership. Our congregations are at the sharp end of all of this – without them there will be no Church and they need to be the focus of our attention in all that we do.

1.13 It is apparent that the Church can no longer afford its current model of ministry support and the Assembly Trustees therefore have a duty to take urgent steps to move to a new, affordable, model which recognises the hard reality that only 29% of charges are paying for the cost of the ministry they receive. As the Church has only limited options at present in terms of increasing income, attention must be focused on reducing spending and stopping or delaying some activities. The Trustees believe that local growth will lead to increased local income which we urgently need for our future sustainability alongside alternative income streams.

1.14 Our finances must be taken into account in all our decision making whether this is around ministry allocation, the way we will handle vacancies in the future or investment decisions taken in driving the mission imperative of the Church forward.

1.15 The following three goals have been identified towards achieving this:

- **Maximise our income** by looking at our options beyond the current dominant model of congregational income.
- **Reduce our costs.** Whilst this alone will not provide the whole solution, it is something that we must continue to do. It is judged that this cannot be achieved by simply paring more from the central budgets when the majority of the financial allocation is to ministries.
- **Change our operating model.** If we do not undertake further radical, systemic change then we will be facing an existential threat within a relatively short period of time.

1.16 The Church of Scotland has inherited and developed a complex order and system of organisation which cannot be lightly discarded. However, the freedom and spontaneity of the spirit must not be inhibited. There is always the danger of coming to like and live within the structures which deflects us from the true objectives. Only as new life compels the need for innovation will new forms emerge to take the place of the old.

1.17 An enormous amount has been written about the role of the whole people of God in mission, and about structure to deliver that mission. However not nearly so much has been delivered. Our default is to keep concentrating on the National Office - the solutions don't lie there - they lie with our congregations and our people. Human nature is such that we can more easily see problems than opportunities and if the work to create the conditions for renewal of the Church is to be of value then we require a more positive approach to develop the process.

1.18 The following headline principles have emerged to map out the practicalities of the change agenda interpreting our agreed priorities.

- The need to transfer responsibility and accountability for regional decision-making and resources to Presbyteries.
- The National Office to provide only what is absolutely necessary in terms of support to the local and that required to meet our statutory and regulatory requirements - this will be implemented in the first instance via the National Office Priorities Project.
- The imperative to work ecumenically in enacting our Presbytery Mission Plans – – to meet our objective of covering all of Scotland.
- Focus primarily on the Church in Scotland - we need to acknowledge that we can no longer be all things to all people in all places. With the stretch of our resources we need to prioritise and re-focus.
- Don't do what others can do more effectively - re-examine all areas of our work and financial support arrangements to establish what is better done by other organisations and work in partnership in some form with them.

1.19 What we see is a Church facing multiple challenges, the problem of an ageing and declining membership, linked to the need to unite parishes and dispose of surplus church buildings, part of a wider problem relating to the financial position of the Church.

1.20 The Church of Scotland seeks renewal and reform, embracing change and redefining its mission. This reflects the biblical concept of stewardship, where we are called to manage resources entrusted to us by God. (1 Corinthians 4:2) acknowledging the seismic changes in both external and internal environments, and the need to trust in God's guidance during challenging times. (Isaiah 43:2)

1.21 As we navigate this fundamental shift in our Church's place in society, may we heed the disruptive spirit of God, calling us on a different journey. Working in unity as the body of Christ on a shared journey among the people of our parishes, remembering that the Church began as a movement, not an institution. The Book of Acts describes this as an exciting and dynamic process of experimentation, discernment and discovery. We must return to the simple call of living out the Gospel, presenting a different perspective to the world through enthusiastic worshipping, witnessing, nurturing, and serving communities.

1.22 The heart of the matter is about seeing the good news of Jesus Christ shared and changing lives and communities for the better. Local congregations and Presbyteries have the often-challenging work of carrying forward the Church's work. In this season, mission must be the priority of the whole church, in every place and at every level. All of us are in this together.

2. PRESBYTERY PLANNING AND FUTURE MINISTRY NUMBERS

2.1 As required under the Presbytery Mission Planning Act (Act 8 2021), the Assembly Trustees present to the Assembly planning figures for Ministries. This will remain at 600 ministries plus 60 vacancies in line with the five-year future budget assumptions as described in the Finance Section below. The deployment of these ministries across Presbyteries is detailed in the Faith Action Programme Leadership Team report (Ministries Numbers).

2.2 The 2021 General Assembly report emphasises the importance *'to have as accurate as possible a forecast of what is both a realistic and affordable number of ministries.'* The figure for 2021 was determined based on projections of the financial situation at the time and anticipated retirement figures for Ministries. Despite the conservative assumptions used in the modelling, the actual numbers of retirements and resignations have surpassed initial estimates. Setting aside financial considerations, the Church of Scotland currently lacks the necessary number of people discerning a call to ministry to alter the current allocation assumptions without causing an imbalance of ministries across Scotland.

3. RELEASING RESOURCES TO PRESBYTERIES FOR MINISTRIES AND MISSION OF THE CHURCH

3.1 Successive General Assemblies have mandated the need to decentralise some of the work that has been discharged through the National Office over the years. A review of all the National Office work carried out through the Prioritisation Project has established that a number of areas of work may be more effectively progressed and delivered locally. This results in the requirement to consider transferring such responsibilities to the Presbyteries and congregations, whilst taking cognisance of capacity within regional areas. It is recognised that the needs, demands, issues to be addressed and associated solutions are best taken forward by those who are experiencing them on the ground which is why the dynamic needs to change from National to Local. This approach aligns with one of the General Assembly agreed priorities around the "National being there for the Local"

3.2 The model that we currently operate has high levels of centralised control and uniformity. The Assembly Trustees therefore wish to move to a position, in consultation with the Presbyteries, which enables responsibility and accountability for specific and agreed work to be held locally. This will need to be supported by the right resources and decision-making powers and requires a rebalancing of resources and finance. This reflects the fact that the needs, demands, issues and solutions are best known to those who are experiencing them on the ground. Such a move will involve significant change as to how our structures currently operate and will require very careful working through not least in terms of the financial and resourcing implications.

3.3 As part of managing this change the Assembly Trustees have been considering the enabling principles that could be deployed in achieving the goal of higher levels of local empowerment, resourcing and decision making. The next step is to further engage the Presbyteries on these principles, which includes discussion around pilot projects seeking to develop working models with different approaches. Flexibility, understanding and prudent financial management at all levels will be vital given our financial constraints as we navigate the path towards releasing resources to the local for ministry and mission. In support of this goal the Church must focus on both generating new income and developing sustainable practices in the future that are less reliant on central funding.

4. NATIONAL CHURCH PROVISION FOR ONLY NECESSARY SERVICES

4.1 The National Office of the Church has commenced work on a Priorities Project which is the current phase in paring back central activities and the provision of resources. The principle needs to be established that the centre provides services for specific reasons, being around:

- i. Economies of scale
- ii. Particular expertise that may not be present at Presbytery level
- iii. Compliance and governance.

4.2 The range of services provided and the costs to provide these services would have to form part of an agreement with the Presbyteries to remit funding to the centre. This will be done on a phased and collaborative basis only when the Presbyteries are in agreement with and equipped for the additional responsibilities.

5. VACANCY ALLOWANCE

5.1 The annual cost to the Church for Vacancy Allowance in the 2024 budget is £3.7m. There are 460 congregations with vacancies (370 charges). Many of the new vacancies are as a result of the Presbytery Mission Planning process and once this has been worked through it has been anticipated that the number of vacancies will reduce towards the target of 60.

5.2 Until General Assembly of May 2023 Vacancy Allowance was directly linked to the cost of a locum carrying out two days' pastoral work and one Sunday. As from June 2023 Vacancy Allowance no longer covered the full cost of a locum carrying out this work.

5.3 The Radical Action Plan in 2019 proposed that each Presbytery would be allocated an amount of Vacancy Allowance proportionate to the number of vacancies in that Presbytery and it would be used to provide appropriate cover for vacant congregations but implementation of this was delayed pending the implementation of Presbytery Mission Plans. As part of the plans to give more autonomy to Presbyteries this idea will be developed over the coming year.

5.4 Until then, as agreed with FAPLT, the Vacancy Allowance will remain at the same level of £11,196 annually and £12,984 for a linked charge

6. TENURE

6.1 Unrestricted tenure has historically been understood as an indefinite calling of a minister to live and work within the bounds of a particular parish. It operates so as to protect the ministry of the Church from the whims and prejudices of congregations, so that whilst a minister may be the servant of a congregation, the congregation is not the master of the minister. Tenure has, however, failed to adapt with changing times and has not developed as a dynamic concept as was anticipated by the Special Commission on Tenure which reported to the General Assembly in 2014.

6.2 Increasingly, as we are reporting to the Assembly, the cost of parish ministry is being met from General Fund reserves, with only 29% of congregations currently meeting the cost of the ministry they receive. It is apparent that the Church can no longer afford to operate its existing model of ministry, of which tenure is an integral part. This model is also having an impact on the implementation of Presbytery Mission Plans. If a Presbytery wishes to unite two or more congregations in the interests of better shaping of the life of the local church around mission, it can be the case that it cannot do so because one or both of the parish ministers are on full tenure and do not agree to what is proposed; or it might be that two congregations are to be united, and whilst one congregation is in vacancy the minister of the other congregation does not agree to take on the vacant congregation. Our current model means that no union of such congregations can take place until and unless one of the two either retires or moves elsewhere; the most that can be achieved is that a deferred union is agreed, to take effect once one of the congregations is in vacancy. There are also hard questions to be answered, in terms of the Church’s civil law obligations, where a non-viable congregation maintains its existence simply because the minister is on unrestricted tenure.

6.3 The General Assembly in 2019 instructed the Ministries Council, when framing the new Vacancy Procedures Act and reviewing the Appraisal and Adjustment Act, to consider incorporating the principle that no charge should, in future, be granted leave to call a minister on an unrestricted basis, but that tenure should instead be granted on a reviewable basis of no more than 7 years. The General Assembly of 2020 instructed the Faith Nurture Forum, in consultation with the Assembly Trustees and Presbyteries, to review the Appraisal and Adjustment Act (Act VII 2003), with a view to bringing to the General Assembly of 2021 proposed amendments to the Act which would enable Presbyteries to overcome barriers encountered when seeking to implement robust planning, and to include in such a review the exploration of whether, where appropriate and after careful consideration, a Presbytery should be enabled to dissolve the pastoral tie so that adjustments could be made. Whilst the Presbytery Mission Plan Act was agreed by the assembly in 2021, these instructions have not to date been implemented.

6.4 We will therefore be working with the Faith Action Programme Leadership Team and the Legal Questions Committee over the coming year to consider how tenure should be understood and develop in the context of the needs of the Church in the 21st Century and modern charity law requirements and will bring a report to the 2025 General Assembly.

7. AUDIT OF ANNUAL ACCOUNTS FOR 2023

7.1 It is the responsibility of the Assembly Trustees to prepare and approve the audited Annual Report and Accounts of the Unincorporated Entities of the Church of Scotland and to present these to the General Assembly each year. The Report and Financial Statements describe in detail the Church’s objectives, activities and governance arrangements. These are submitted annually to OSCR, the Scottish Charity Regulator, and then published on the OSCR website, allowing anyone who is interested to see the extent of the Church’s work and witness. The Assembly is invited to receive and read the Report and Accounts which can be found within the General Assembly section of the Church of Scotland website.

8. NATIONAL FINANCES

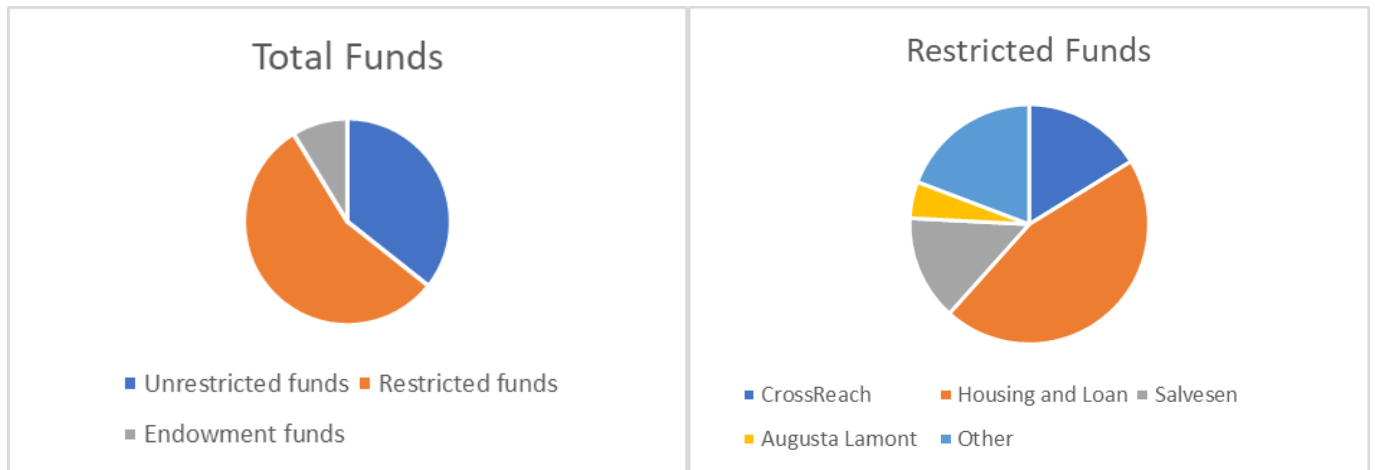
8.1 Stewardship and Finance in the Church

8.1.1 The Stewardship Team report describes how Living Generously is at the heart of our faith. This is our collective responsibility and our aim is not to hoard financial resources but to ensure that they are used wisely to carry out the Church’s work. Setting priorities does not mean that our other work is not valued. The demand will always be greater than the available resources and the challenge is deciding what work should be funded over work that cannot.

8.1.2 Last year we highlighted the decline in numbers of members, ministers and a budget for the Church with deficits which would see our General Fund extinguished by 2026/2027 based upon the current model of operation and assumptions at that point in time. The General Fund is the Church’s only reserve without any restrictions which funds our costs including ministers’ stipends and staff salaries as well as any annual deficits. 77% of the Church’s costs relate to stipends and salaries and it has to be borne in mind that many ministers have unrestricted tenure.

8.1.3 The Church has a strong balance sheet but the majority of its funds, 64% including endowments, are restricted. Some of these can be used for our operating purposes but not for ministries and staff salaries and normal running costs. The restrictions placed on some of our funds also means that their purposes do not necessarily align with the priorities the Trustees and General Assembly have agreed upon. Work continues to reorganise some of these funds where possible and the Trustees and committees are continuously undertaking reviews with the aim of making better use of all of the Church’s assets. Rationalisation of funds and assets will all improve our financial position and should not be underestimated. Overall however our current operational model is not sustainable because costs continue to outstrip income.

8.1.4 The charts show in very simple terms the makeup of the Unincorporated Entities Funds at December 2023.



8.1.5 In answer to the question “what happens when the money runs out?” the answer is that this simply cannot be allowed to happen. For decades, reports of the Trustees or their predecessors have warned of difficult financial situations. Yet financially we have until now managed to maintain an adequate level of income for two primary reasons. The first is the faithful giving of our members and supporters – which despite falling numbers was being maintained with fewer giving more, although not holding our own when inflation is considered. The second is the positive actions taken by Trustees past and present, to stabilise the Church’s finances through measures such as cost reduction programmes and reviews of reserves. We are continuing to work on ways of augmenting the General Fund and this buys us time to reposition our operations while we work to become financially sustainable.

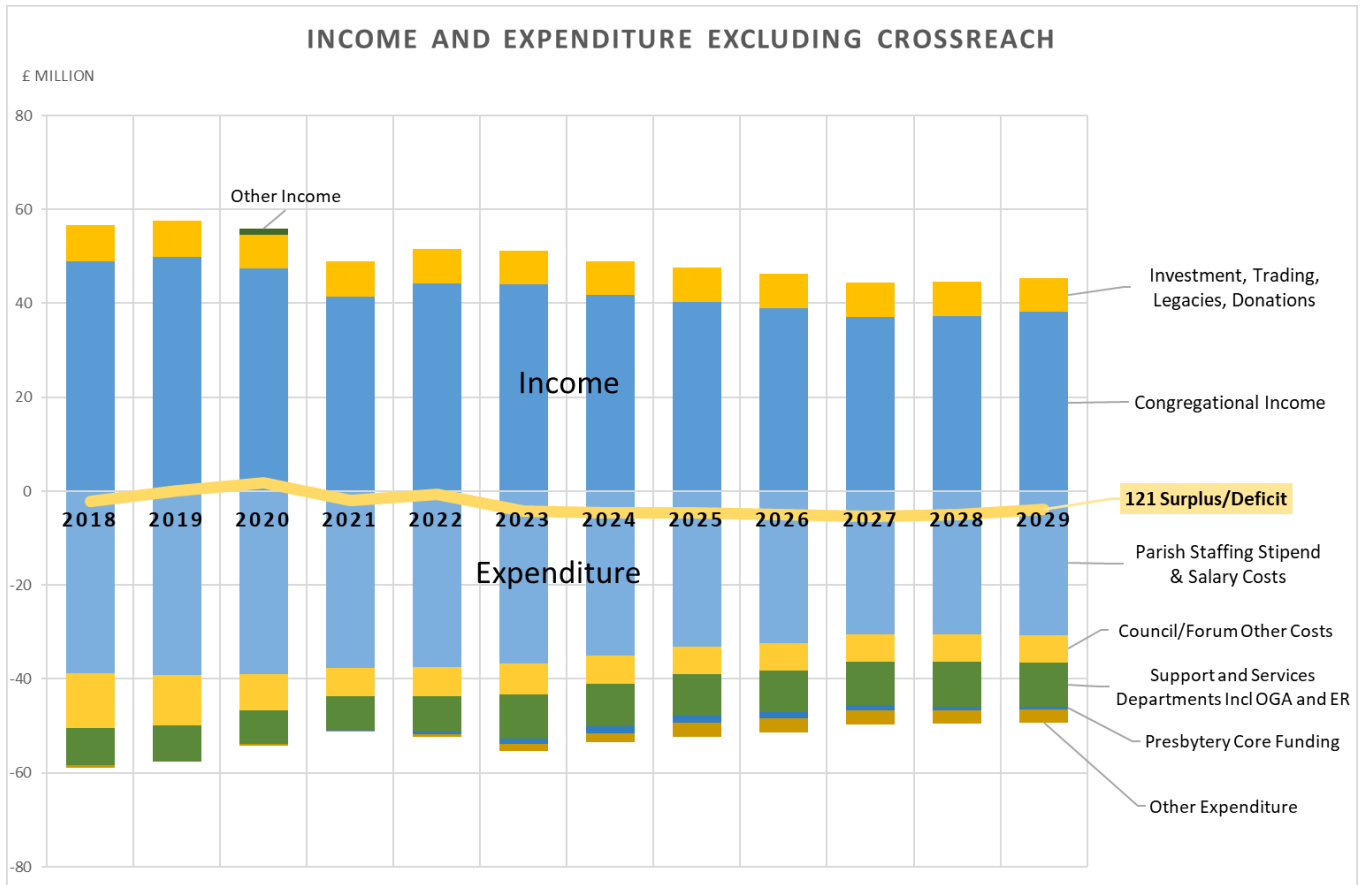
8.1.6 To achieve this sustainability the Assembly Trustees recognise that a more fundamental change of direction is needed. Last year we highlighted that even with significant action the Church would likely have to live with some level of deficits for the next five years. Significant action already factored into the National Budget includes a £2 million cost saving in 2024 and a further £4 million per annum in the subsequent years. This further cost reduction must take place, guided by the National Prioritisation Project (discussed below) but it will not provide the solution to the Church’s overall financial situation. There needs to be a rebalancing of the way in which ministries are provided and supported. Ministries are our priority yet the stark reality is that **only 29% of charges are paying for the cost of the ministry they receive.**

8.1.7 The budget for 2024 is a deficit of £8.1 million. If deficits continue without further and more fundamental actions then the only means of paying core costs including Ministers stipends and staff salaries will be from the Church’s General Fund. Based on our revised assumptions using updated data available to us, the General Fund will be extinguished by 2032. As Trustees of the Charity there is no option but to ensure an end to deficit budgets and to have a plan to achieve this.

8.1.8 The chart below shows income and costs from 2018 to 2029 with the later years based on the most up to date budget predictions. It demonstrates how we have managed the reducing income and increasing costs while accommodating:

- Annual inflation – ideally our income should increase year on year just to stand still
- Pay increases for Office Holders and staff
- Additional investment to improve efficiency (ICT and Finance)
- Costs to generate income in the National Office
- Investment in Seeds for Growth
- Presbytery core funding.

8.1.9 The chart demonstrates that the gap between income and expenditure is even wider when inflation is accounted for. Cost pressures have included stipend and salary increases at a time when our income is actually declining. Other organisations can pass these costs on to their clients or customers. The Church is not able to pass the costs on to congregations, far too few of whom are currently able to pay the cost of their minister let alone contribute to the ministry of congregations who cannot afford to pay for theirs.



8.2 2024 Budget

8.2.1 The outline budget approved by the Trustees is shown below. The Church’s finances are complex but as stated above, the bottom line is that spending is significantly higher than income. Due to the Church’s structures and governance there are very few areas where pressure can be easily or successfully exerted by management or the Trustees to improve costs and income. The Trustees and Senior Management are working extremely hard to achieve this in consultation with all committees, groups and the Church’s other statutory bodies such as the General Trustees.

8.2.2 The National Church is here for the Local and while not all expenditure can be neatly attributable to one of these two categories the budget does broadly present the allocation of funding. Funding could move between the headings of National and Local but unless we look more creatively at how both the income and expenditure of the whole Church could develop and the income grow then we will simply be moving resources around within a shrinking pool.

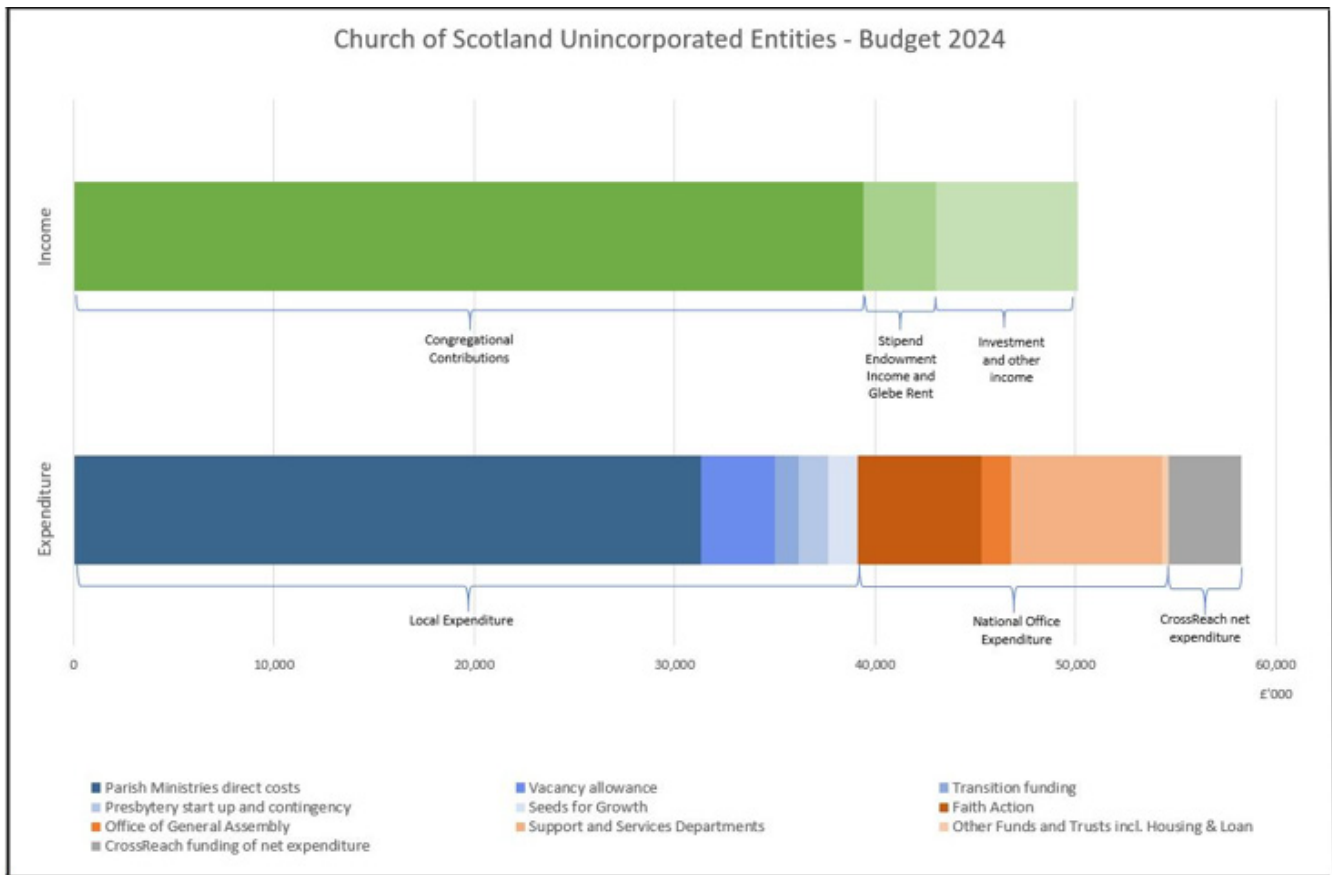
8.2.3 The budget is looking through the lens of the National Charity and so the income and expenditure shown here is only part of the picture.

Church of Scotland Unincorporated Entities - the Charity

Budget 2024

Income	£000's
Congregational Contributions	39,408
Stipend Endowment Income (and Glebe Rent)	3,609
Investment and other income	7,119
Total Income	50,136
Local Expenditure	
Parish Ministries direct costs	31,304
Vacancy allowance	3,708
Total Parish Ministry costs	35,012
Transition funding	1,195
Presbytery start up and contingency	1,450
Seeds for Growth	1,500
	39,157
National Office expenditure	
Faith Action	6,160
Office of the General Assembly	1,440
Support and Services Departments	7,570
Other Funds and Trusts including Housing & Loan	339
	15,509
CrossReach funding of net expenditure	
Operational	2,786
Investment in operational properties	835
	3,621
Net operational costs to be met from reserves	(8,151)

8.2.4 Another way of representing this budget is shown in the figure below. This clearly demonstrates that of the £39.4m of congregational contributions, £35m (89%) is spent on parish ministry costs. Other items of local expenditure including transition funding, Presbytery start up and contingency funding, as well as Seeds for Growth funding brings total local expenditure to approximately the same amount as congregational contributions.



8.2.5 Explanatory notes on the 2024 budget:

- Congregational contributions are calculated based on assessed congregational accounts for 2022.
- Stipend endowment income of £3.6m is being maintained by sale of capital in the Stipend Endowment fund.
- Parish Ministers are based on 512 Ministers of Word and Sacrament; 75 MDS; 19 Assistant Ministers; 13 Interim Ministers; 1 Minister for Deaf as well as **354 vacancies which greatly exceeds the vacancy figure within the 600 + 60 assumptions.**
- Ministries and staff costs include the 5% pay increase for 2024.
- Support and Services department costs include the cost of servicing the General Trustees, Pension Trustees, Investors Trust and Church of Scotland Trust. Costs recovered from these bodies, who have separate finances, is included in Other Income.
- The budget includes some investment in operational properties of CrossReach and Housing and Loan.
- There is a further capital expenditure budget for the Church of £1.1m for projects which will be costed over several years such as in ICT.

8.3 Rolling Budgets 2025 to 2029

8.3.1 The Trustees have noted the budgets for 2025 to 2029. These budgets will be reviewed in detail each year starting with the 2025 budget to be approved in late 2024. This timetable is in line with the change to the Trustees' constitution agreed by the Assembly in May 2023. This enables us to include the budgets and other financial information in the main report as opposed to a supplementary report as has been customary.

8.3.2 The change in the approach to budgeting allows for more accurate budget forecasting, including in the case of CrossReach, whose service commissioning year runs from April to March and is dependent on wage rates set by the Scottish Government and other external factors. The rest of the Church's budgets are also affected by external factors and decisions of the General Assembly. All budgets can be impacted by extreme geo-political circumstances as have been experienced since 2020.

8.3.3 The budgets are based on the best information available at the time and the further ahead we look the less accurate this will be. To ensure that the budgets are as accurate as possible they are amended annually to take account of the evolving shape of the Church and the Trustees' plans.

8.3.4 The Trustees are committed and working towards bringing the budget back into balance. Current work in this area, including the Prioritisation Project, is aimed at doing this. We are also working with CrossReach and other agencies to define what is meant by break-even budgets. There can be a case, as has been agreed in previous years, where there may be an allowable over-distribution of accumulated revenue for strategic purposes. In other words, spend may be made from income which was received in prior years. Whether for CrossReach or other areas of the Church, a business

case needs to be made for this type of additional expenditure and it must be planned into budgets as part of the annual planning cycle. This is the only way in which budgets and cash can be managed across the Church.

8.3.5 The rolling budgets before future decisions and plans have been implemented are summarised below. By far the largest elements of the budget are parish ministry costs and congregational contributions. It is these items where risk and accountability need to be managed and responsibility placed where they can be best controlled. This is interconnected with empowering Presbyteries and developing new ways of working which may take several years to work through. In the meantime, even with the savings mentioned in the introduction to the finance section of the report, annual deficits are projected to continue to run between £2m to £5m per annum.

	2025 £000s	2026 £000s	2027 £000s	2028 £000s	2029 £000s
Income					
<i>Congregational Contributions</i>	37,541	36,355	34,438	34,670	35,433
<i>Stipend Endowment Income (and Glebe Rent)</i>	3,609	2,699	2,689	2,689	2,689
<i>Investment and other income</i>	7,206	7,236	7,239	7,240	7,249
Total Income	48,356	46,290	44,366	44,599	45,371
<i>Expenditure excluding CrossReach:</i>					
Local Expenditure					
<i>Parish Ministries direct costs</i>	29,773	29,531	29,248	29,105	28,945
<i>Vacancy allowance</i>	3,359	2,799	1,198	1,428	1,688
Total Parish Ministries costs	33,132	32,330	30,446	30,533	30,633
<i>Transition Funding</i>	779	-	-	-	-
<i>Presbytery start-up and contingency</i>	1,460	1,306	1,157	723	500
<i>Seeds for Growth</i>	2,500	2,500	2,500	2,500	2,500
	37,871	36,136	34,103	33,756	33,633
National Office Expenditure					
<i>Faith Action</i>	5,836	5,831	5,826	5,826	5,826
<i>Office of the General Assembly</i>	1,440	1,413	1,501	1,478	1,326
<i>Support and Services Departments</i>	7,518	7,538	7,843	8,041	8,126
<i>Other Funds and Trusts including Housing & Loan</i>	400	485	567	642	722
<i>Required Savings</i>	(2,000)	(4,000)	(4,000)	(4,000)	(4,000)
	13,194	11,267	11,737	11,987	12,000
CrossReach funding of net expenditure					
<i>Operational</i>	2,033	1,255	1,115	1,115	1,115
<i>Investment in operational properties</i>	400	400	400	400	400
	2,433	1,655	1,515	1,515	1,515
Net operational costs to be met from reserves	(5,142)	(2,768)	(2,989)	(2,659)	(1,777)

8.4 Key Assumptions in the Rolling Budgets

- Congregational contributions are based on accessible congregational income which we have assumed decreases by 5% in each successive year from 2025 to 2027 with some recovery in 2028 as a result of actions taken in the intervening period (decrease of only 1% from the prior year) and greater recovery in 2029 (2% increase from the prior year). An adjustment has also been made each year in respect of the reduction in number of Ministers of Word and Sacrament.
- Stipend endowment income is maintained at £3.6m until 2025 pending discussions between Faith Action and the General Trustees.
- Transition Funding related to the implementation of Giving to Grow is currently assumed to end after 2025 although we are proposing a slight change to this later in the report.
- Presbytery start-up/core funding is budgeted for a five-year period from inception of each new Presbytery. Thereafter, depending on the operating model agreed going forward, an amount will be agreed that recognises the reality at that time. In the rolling budget a "holding" amount has been included to reflect the ongoing commitment to fund Presbyteries at an appropriate amount.
- The amount of deficit funding for CrossReach is shown as reducing to £1.115m by 2027. This equates to the previous level of congregational contributions provided to CrossReach. At the time of writing the basis of future funding is under discussion.
- Stipend and salary increase assumptions have been included in the budgets each year noting that the budget assumptions do not equate to an agreed position on the actual stipend and salary award.

- Until the final outcome of Presbytery Mission Planning is known, the budgets for ministries are based on estimated retrials and admissions and cannot mirror the actual plans. By 2029 the numbers are assumed to be 436 MWS; 75 MDS; 14 Interim and Deaf Ministry; 135 vacancies, totalling 660 posts.

8.5 2023 Financial Results

8.5.1 In keeping with previous years these results are based on unaudited management accounts and exclude gains (realised or unrealised) on sale of property and investments and end of year adjustments which will be included in the statutory accounts namely pensions disclosures required by accounting regulations and results of the establishments in Israel.

- The budgeted operational deficit for the full year for the Charity was £8.1m.
- Budgeted income for the year was £104.4m and budgeted expenditure was £112.5m.
- The operational result for the year was a deficit of £3.4m taking account of £3.6m for a historic legacy which was able to be valued and brought in as income in 2023. Without this, the operational result would have been a deficit of £7m, a positive variance of £1.1m compared to the budget.
- Legacies to the Church during 2023 were £769k for CrossReach and £5.8m for the rest of the Unincorporated Entities. This included the £3.6m legacy mentioned above.
- All areas worked within budget and income was higher than budgeted on investments.
- Within Parish Ministries there was an underspend on stipends of £1.8m and overspends of MDS salaries of £902k and on vacancy allowance of £451k. Part of the reason for this was 39 fixed term minister appointments during the period while posts have been unable to be filled during Presbytery Mission Planning. These were classed as MDS as opposed to Minister appointments.
- CrossReach had net expenditure of £3m compared to the budget of £3.5m. Contingencies for increased energy costs were not required. There were positive variances for Adult Services, Children and Families and Central Services but Services to Older People continued to show negative variances on both income and expenditure.
- The establishments in Israel were adversely affected by the current conflict situation.

8.6 Congregational Income and Giving to Grow

8.6.1 There is a provision in the Giving to Grow Regulations that they should be subject to an annual review, which is particularly important because the scheme has been implemented against a background of change due to Presbytery reform and Presbytery Mission Planning (PMP).

8.6.2 A short-term group was created which examined key areas. The income raised through Giving to Grow and its relationship to parish ministry costs was considered and it was agreed, subject to General Assembly approval, that if the total number of planned ministry posts remained at 600 plus 60 vacancies, it seemed reasonable to expect Giving to Grow to fund this number of posts. However, the variables that impact the amount Giving to Grow raises, such as the level of congregational income and number of full-time equivalent Ministers of Word and Sacrament, cannot be quickly changed and therefore there needs to be flexibility within the calculation. This is especially important given the current state of change and that the outcomes and impact on finances of a congregation are still unknown. Future budgets have been created based on assumptions but actual trends in relation to congregational income and membership could well be different.

8.6.3 This is why there may have to be changes to the parameters of Giving to Grow in the future, to ensure that what we received from congregations in contributions together with endowment income and glebe rent, funds total parish ministry costs. We believe this stays true to the principles of the scheme and resists aiming to collect a specific level of contributions, as the Ministries and Mission Scheme did. However, it recognises that in order for Giving to Grow to be effective it should fund planned and budgeted parish ministry costs. The group agreed that the Shared Activities component should remain at 10% of assessable income.

8.6.4 The group believed that Giving to Grow should cover the cost of local ministry, regardless of what this is called. This means that Ministries Development Staff (MDS) should be included in the Ministry Here component in addition to Ministers of Word and Sacrament upon which it is currently calculated. As a consequence, Ministry Elsewhere would fund ministry in other places that do not cover the cost of the ministry they receive. This also means that ministries not assigned to a charge will need to be looked at. Work will be done to explore the implementation of this.

8.6.5 Transition funding is calculated as the sum total of increases in Contributions for Congregations within a Presbytery between the last year of the previous Contribution system (2022) and that current year's requirement. This is communicated to Presbytery ahead of the final invoice to congregations and Presbytery advise on how it should be applied.

8.6.6 The group had concern about what happens when transition funding ends and the ability of congregations to pay their Giving to Grow contribution. It is, in effect, holding congregations due to pay more, to the 2022 Ministries and Mission (M&M) contribution which does not help the transition to Giving to Grow. The historical 12% cap where M&M contributions could not increase by more than this in a year, as well as Presbytery applying their 5% to lower contributions, has also exacerbated the gap between what congregations were paying under M&M and what they are expected to pay under Giving to Grow.

8.6.7 It is for this reason that we propose giving Presbytery the ability to spread the amount of transition funding calculated for 2025 across years 2025 and 2026 thereby extending the transition funding period by one year. This should be applied in a way that reduces the effect of the increase in Giving to Grow for example through providing a decreasing amount of transition funding in 2025 (e.g. applying only 75%) and then less of a decrease in 2026 (e.g. 25%). It should also be targeted at those congregations who really need it and not simply because they are due to pay more (for example as a consequence of having increased assessable income).

8.6.8 The group considered whether relief should be given for certain types of congregations or ministry configurations and agreed that Giving to Grow should remain as it is and be applied consistently to all congregations. They also confirmed that Giving agreements should remain in the regulations and Presbytery should be encouraged to make use of these where there is the potential for increased giving. These Giving agreements should be used to fund missional work, wider Presbytery work and support congregations who require it.

8.6.9 Last year we reported that 70 congregations were not contributing towards Ministry Here, Ministry Elsewhere or Shared Activities due to the deductions to their Giving to Grow contribution which reduced it to zero. The Assembly Trustees feel it is important for all congregations to contribute something towards the work of the Church and this is why an amendment to the Giving to Grow regulations is proposed to the General Assembly to ensure that all congregations are required to pay the shared activities component (10% of assessable income) of Giving to Grow.

8.6.10 Key congregational finance statistics:

- Total assessable income for 2022 (from congregations' annual accounts) is £75.7m which is an increase of 1.8% compared to 2021.
- Assessable offerings reduced by 1.5% from £53.2m to £52.4m in 2022 compared with 2021.
- Proportion of charges not meeting the cost of the ministry they receive is 71%.
- 332 congregations had transition funding allocated against their 2024 Giving to Grow contribution.
- Proportion of congregations with an increase in 2024 Giving to Grow contribution compared to 2022 Ministry and Mission contribution (before any allowances e.g. transition funding, vacancy allowance etc.) is 29%.
- Total Gross Giving to Grow contributions are 9% less in total than 2022 Ministries and Mission contributions.

8.6.11 To summarise, the Giving to Grow annual review confirmed that the system should be applied consistently. It is functioning as it was intended to on the whole, although there is recognition that there are some areas that need further work. This includes ensuring that the costs of planned ministry posts are recovered from contributions and amending transition funding in order that it lessens the gap between those congregations facing a higher Giving to Grow contribution compared with Ministries and Mission. Giving to Grow is an income raising system and it cannot be the solution to the complex issues that the Church is currently facing.

8.6.12 The Trustees recognise that although work has been done in recent years to stabilise the Church's finances more needs to be done than was mandated by the Special Commission in 2019, approved at the time by the General Assembly and subsequently delivered. This means that as well as aligning our resources to priorities, the Trustees will be going further and looking to create a sustainable operating model where costs do not exceed income.

8.6.13 Sustainability does not just come from reducing costs. It also involves growing income. There is one main source of income for the Church (the National, and Presbytery and Local) and that is from congregations. Therefore, we all have our part to play in creating a more stable financial picture for the Church. Proposed amendments to the Giving to Grow regulations can be found in Appendix I.

9. PENSION SCHEMES

9.1 Defined Benefit Schemes

9.1.1 The last triennial valuation of the Schemes took place effective 31 December 2021 with the Pension Trustees and employing agencies agreeing actuarial assumptions for the valuation. No deficit repair payments are required due to the schemes being fully funded.

9.2 Defined Contribution Schemes

9.2.1 Membership of the Church's Plan has now been made available to staff directly employed by Presbyteries. The Group Personal Pensions Governance Group monitors the arrangements for both the CrossReach Pension Plan and the Church of Scotland Plan for defined contribution pensions. It meets to review the provider's performance reports, service provision and developments, which currently include Environmental, Social and Governance (ESG) and related matters. A review of the investments provided by Legal and General was carried out by the Church's Pension advisors in 2021 and their recommendation to change the default investment fund was implemented 2022. Members may still elect to invest in Legal & General funds of their own choosing.

10. EXPECTATIONS AND STIPENDS OF MINISTRIES

10.1 The Assembly Trustees, working in consultation with the Faith Action Programme Leadership Team, received an instruction from the General Assembly of 2023 to (i) report to the General Assembly of 2024 on the broad expectations of those in ministries; (ii) review stipends and detail the system how these are to be determined, including all factors taken into account; and (iii) provide details of the support available to those in ministries and what may be required going forward as they meet the challenges of change and radical reform.

10.2 FAPLT have brought forward terms of responsibility for ministers serving in the Church of Scotland. These can be found in the forward Section 3 of the proposed deliverance, sections 2.16 and Appendix II of the FAPLT report.

10.3 Work has also been carried out in relation to stipends. Ministers are paid a stipend rather than a salary, a fundamental difference in which a minister is paid 'a reasonable maintenance'^[1]. In order to understand the real value of the stipend, the following information is offered, with the break down including National and congregational elements:

Report of the Assembly Trustees.....

The purpose of this paper is to calculate the costs of ministry over and above stipend. It aims to show a realistic cost of ministry and highlight costs that are not necessarily initially factored in when looking at the cost of a minister. It also aims to quantify what is available to ministers as their financial package.

Where applicable 'benefits' have been grossed up to show what a minister would have to earn as part of a taxable salary elsewhere to get the same value of benefit.

IN SERVICE

Statutory per annum	Taxable £	Non taxable £	Gross £	National Church	Congregational	Total Cost £	Benefit £	Comments
				Cost £	Cost £			
Stipend	38,884		38,884	38,884		38,884	38,884	2024 Top of scale as budgeted for 2024
Employer's National Insurance		4,243	4,243	4,243		4,243		16.2% of stipend
Pension contributions / Death in Service Cover / Income Protection		6,299	6,299	6,299		6,299	6,299	£80 per month (taxable)
Car allowance	960		960		960	960	960	(Av. 2023 Scotland rent per citylets Scottish PRS Rental Report £1081 pm)
Living accommodation		12,972	16,215		12,972	12,972	16,215	Based on Average Council Band F in 2023
Council tax		2,289	2,861		2,289	2,289	2,861	
	39,844	25,803	69,462	49,426	16,221	65,647	65,220	
Costs reimbursed per annum								
PVG scheme membership subscriptions		59	59	59		59		(Protecting Vulnerable Groups)
7 Sundays Pulpit Supply	700		700		700	700		
Mileage / travel expenses		840	840		840	840		Average £70 per month, for fulfilment of ministerial duties
Telephone costs		500	500		500	500		(Average) For fulfillment of ministerial duties
Manse upkeep		650	650		650	650		Claimed against receipts
	700	2,049	2,749	59	2,690	2,749	0	
Total annual costs / benefits	40,544	27,852	72,211	49,485	18,911	68,396	65,220	

Discretionary	Taxable £	Non taxable £	Gross £	National Church	Congregational	Total Cost £	Benefit £	Comments
				Cost £	Cost £			
Island allowance	2,062		2,062	2,062		2,062		Outer island allowance p.a.2024
Cleaning / gardening		700	875		700	700	875	(Average)
Support allowance		250	313	250		250	313	Support allowance as agreed at GA
Support to manse families / hardship grants		500	625	500		500	625	Average
Discretionary holiday fund		500	625	500		500	625	Average
Access to study leave funding for further training / personal development		275	344	275		275	344	£275 p.a
Ministers car loan funding at 6% APR on £5,000 (over 3 years)		294	368	294		294	368	Mkt ave APR 10% APR - saving of approx £294
Access to new ministers furniture loan £1,000 int free (over 3 years)		460	575	460		460	575	Mkt av APR 29.9%
Stipend loan funding at 6% APR on £5,000 (over 3 years)		294	368	294		294	368	Mkt ave APR 10% APR - saving of approx £294
Sick pay (annualised 20 years)	3,888		3,888	3,888		3,888	3,888	2 years full Stipend
Death in service (annualised 20 years)		9,721	12,151	9,721		9,721	12,151	(5 x stipend) 194420
Income protection (annualised 20 years)		4,627	5,784	4,627		4,627	5,784	(2 yrs full pay, then 1/3 stipend and 1/3 pension) 92543.92

One off / Irregular	Taxable £	Non taxable £	Gross £	National Church	Congregational	Total Cost £	Benefit £	Comments
				Cost £	Cost £			
Removal costs		3500	4,375	3,500		3,500	4,375	Average cost (paid for by congregation / Faith Action)
Disturbance allowance		1,740	2,175		1,740	1,740	2,175	Refunded against receipts by congregation

ON RETIREMENT

	Taxable £	Non taxable £	Gross £	National Church	Congregational	Total Cost £	Benefit £	Comments
				Cost £	Cost £			
Removal costs		3500	3,500	3,500		3,500	3,500	Average cost (paid for by congregation / Faith Action)
Access to Housing & Loan retirement home at 50% reduced rent		4,875	4,875	4,875		4,875	4,875	Average open mkt rent of a Housing & Loan fund home £9,750 pa
Defined benefit pension		7000	7,000			0	7,000	1/40 for every year of service of std annuity typically 20 years
Defined contribution pension		5,444	5,444			0	5,444	14% of stipend paid in every year
State pension (bought by NI contributions)		10,600	10,600			0	10,600	£203.85 p.w.
Access to part time locum work post-retirement	13,746		13,746		13,746	13,746	13,746	Based on 2 pastoral days plus 1 Sunday service (current rates)

Please note these figures are based on assumptions and apply to ministers in Scotland only.

10.4 In order to aid understanding around the Ministerial stipend, the breakdown of all elements of a Minister's stipend is essential. Understandably, focus has tended to be on the stipend itself but what are less obvious are the non-taxable benefits which accompany stipend. Whilst not every Minister or his or her dependents will receive every benefit (e.g. income protection) comment from Ministers who have come out of the Parish and into employment roles has been that they had not realised the value of these benefits until they had to pay them from net salaries. The value of the tax-free provision of manse accommodation must also be taken into account (and further reference to this is made in the Report of the General Trustees, in terms of their implementation of an instruction from last year's Assembly).

10.5 Affordability of ministry costs for the Church is a pressing matter. The 5% increase to stipend and MDS salaries in 2024 added £1.3m⁽ⁱⁱⁱ⁾ by way of stipend and £211k in salary costs in respect of MDS, with this figure compounded every year thereafter, in addition to any further awards. We are a Church made up of local charges formed by one or more congregations. The reality is that most charges – 71% – do not raise enough income to meet the cost of ministry where they are. We are a National Church and the reality is that 29% of charges support the other 71%.

10.6 As stipends increase, and if there were to be a review and a significant upward revision to the stipend scales, this could mean that more charges would be unable to afford the cost. This would then impact upon the National Church's General Fund which could not shore up the cost of ministries indefinitely. One of the aims of the new Giving to Grow scheme, which began in 2023, was to allow congregations to retain more income locally, once the cost of ministry has been paid. As stipends increase and Giving to Grow contributions increase there is less ability to achieve this aim.

10.7 The Assembly Trustees consider that the time has come for a review of the current stipend structure and we propose to work with the Faith Action Programme Leadership Team over the next year to consider possible amendments to the existing stipend and benefits structure, and report to the General Assembly of 2025.

10.8 Commentary regarding Manse provision, an integral part of the factors noted within the deliverance, is discussed in the General Trustees' report (see Section 6.3). The 'support available for Ministries' as per the deliverance is referenced within the FAPLT report. Work is ongoing in regards to a survey on Ministerial Health and all who are serving in the Ministries of the Church are encouraged to submit a response.

11. SEEDS FOR GROWTH FUNDING

11.1 The Assembly Trustees launched Seeds for Growth at General Assembly 2022. Three levels of grant are currently being awarded with a fourth at a future point. Funding for Level 1 (up to £1000) and Level 2 (up to £10,000) grants was made available from June 2023 with applications for Level 3 funding grants of up to £40k per annum for three years) opening from August 2023. Level 4 (up to £100k) will be available later in the year. To date, £24,500 in Level 1 and 2 grants, and £634,694 in Level 3 grants have been awarded.

11.2 An example of the use of smaller grants is supporting people training in pioneering ministry, an incubator programme where ten people can each do a short internship resulting in congregations putting into practice ideas for mission. Projects awarded larger grants include pioneering work in a large new-build estate, and work continuing to implement big ideas from stories of non-churched folks (under 40s), listening to God and community stories, responding with love and service, building community and exploring discipleship.

11.3 Having worked with the funding regulations for just under a year, the Committee is proposing a tightening of criteria. This approach has been endorsed by the Assembly Trustees. The current purposes are noted as follows:

The purposes of the Fund are to support the numerical and spiritual growth of existing Church of Scotland congregations and of new Church of Scotland worshipping communities through (i) the planting of New Worshipping Communities; (ii) work focused on the development of new forms and fresh expressions of church life; (iii) creative engagement with all sectors of society in particular with those aged 40 and under, in every case promoting the advancement of religion and the overarching purpose of the numerical and spiritual growth of the Church; and (iv) The enablement of community transformation motivated by Christian service.

11.4 The Committee and Assembly Trustees recommend to the Assembly that the purposes of Seeds for Growth are simplified to the following:

The purposes of Seeds for Growth funding are to support the numerical and spiritual growth of the Church of Scotland through:

- i. Developing mission through New Worshipping Communities, and
- ii. Developing and nurturing faith in those under the age of 40.

11.5 Seeds for Growth funding is granted solely from the Church of Scotland's reserves.

11.6 The Church needs to focus on both developing new and regenerating existing worshipping communities, for the future, and this is where the money and committee's energies need to be invested. Alternative funds are available across the Charitable sector which support initiatives such as in community transformation and the Grants Unit is able to provide support in relation to accessing such external funding streams.

11.7 The Seeds for Growth Committee includes individuals with specialist knowledge in the area of New Worshipping Communities. Members are appointed by the Assembly Trustees working in collaboration with the Nomination Committee. The list of members of the Committee can be found in Appendix VI. The Committee meets at least five times a year with all grants over £75,000 requiring Assembly Trustees' approval. The work of the Committee has increased over the last year and with the detailed assessment process introduced for the Level 3 and 4 funds (in which a committee member undertakes a review in advance with each of the applicants prior to discussion within the meeting) and now finds itself in the position where it would like to increase its committee members from the current 9 to 11. This is in addition to a number of co-opts who are brought into the committee due to their specific skill set.

11.8 The current regulations stress that Presbyteries and not congregations make application to the fund. The Trustees and Committee are seeking for this to be changed, so that applications can either be made by Presbyteries or congregations with Presbytery approval. This allows a more direct relationship with congregations, whilst always ensuring that Presbyteries are properly involved. Note that the Committee will not discuss any application until Presbytery approval (usually indicated via the signature of the Presbytery Clerk or relevant Presbytery appointed person) has been received. Proposed amendments to the arrangements are contained within Appendix II.

12. OTHER GRANTS

12.1 As noted in previous years, the Small Grants Fund (which includes the Winter Support Fund) is being ended in 2024, with a smaller budget of £40,000 made available to congregations. The Pioneer Mission Fund, the precursor of Seeds for Growth, has now seen all grants issued within 2023, and it too comes to an end. Finally, the last of the Go For It funding, extended due to the Covid-19 pandemic, is coming to an end in 2024, marking the full cycle of this much celebrated funding stream.

12.2 External to the funds being offered by the Church of Scotland, the Grants Unit has continued its work in supporting congregations and church groups seeking monies from external grant sources with around £1.44 million having been directly awarded to congregations with the support of the Grants Unit since the Unit's inception in 2020.

13. STEWARDSHIP

13.1 *'Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be enriched in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God. This service that you perform is not only supplying the needs of the Lord's people but is also overflowing in many expressions of thanks to God.'* 2 Corinthians 9:10-12 (NIV)

13.2 Living generously is at the heart of our faith. God's generosity towards us gives rise to thankfulness which is expressed through our generosity towards others. Reflecting God's generous nature in every aspect of our lives is the principal message being promoted by the National Stewardship Team. This team encourages and supports congregations, Presbyteries and the National Church to recognise the blessings God has given and to respond by using these gifts and resources to live out the Good News and bring glory to God.

13.3 Key Resources

13.3.1 How we understand and express our generosity as a church is explored across the following stewardship resources:

Joyful Generosity focusses on our personal giving, offering congregations a way to explore the links between God's generous nature and our own financial stewardship;

A Narrative of Generosity encourages a whole-life approach to stewardship, providing starters for worship, discussion, small group study guides and personal devotions;

Exploring Generosity offers intergenerational resources; and

Lasting Generosity encourages the promotion of legacy giving.

13.3.2 Building on this theme of generosity, and seeking to reach a wider audience, the team is finding new platforms and opportunities to raise the profile of Christian stewardship. In this regard, the Assembly Trustees are pleased to announce that Saint Andrew Press has recently published a new book from the team, entitled *Living Generously: a whole-life response to God's love*. We commend this accessible and practical resource to the Church for use individually and collectively, as we seek to mirror God's generosity in all areas of our lives.

13.4 The Offering

13.4.1 A dedicated time of offering provides worshippers with an opportunity to recognise and actively respond to God's generosity, and for these offerings – however they are received – to be acknowledged. Since the adaptations necessitated during the height of the pandemic, we are aware that a number of congregations have changed their practice of uplifting an offering during worship. To help worship leaders and Kirk Sessions reflect on the practice of offering in their setting, the team has produced a short video on Inspiring Giving: Enhancing the Time of Offering in Worship' (<https://www.youtube.com/watch?v=Fc03gwzjfjWs>). In addition, an article exploring the history and theology of offering within the Scottish Church will be published in the Spring 2024 edition of Theology in Scotland (<https://ojs.st-andrews.ac.uk/index.php/TIS/index>).

13.5 Digital Giving

13.5.1 Enabling giving through different methods requires research and care by local trustees within congregations. The complex area of digital giving is one with which the team can offer support through online meetings and telephone conversations, followed up with tailored information on products, providers and discounts, helping ensure that the most appropriate digital giving options for the context are considered.

13.6 Legacy Giving

13.6.1 A legacy gift to the Church is one of the most valuable and lasting ways we can continue to support its mission and its ministry, whether the gift is directed to a local congregation or to the wider work of the Church.

13.6.2 In 2021, 286 congregations benefitted from legacy income totalling £6.66 million.

13.6.3 In 2022, 325 congregations benefitted from legacy income totalling £4.45 million.

13.6.4 Based on 68% congregational returns received by 29 February 2024, 351 congregations benefitted in 2023 from legacy income totalling £4.01 million.

13.6.5 Legacies received for the wider work of the Church (i.e. the Unincorporated Entities) for those years totalled:

2021: £3.0 million, of which unrestricted legacies were £1.2 million.

2022: £2.4 million, of which unrestricted legacies were £0.9 million.

2023: £6.4 million, of which unrestricted legacies were £5.2 million.

13.6.6 Legacy giving is a powerful expression of faith, and churches should be confident in promoting this among our members and supporters. To support this, the Church of Scotland is continuing to partner with Christian Aid, the Church of England, the Quakers in Britain – and now also the United Reformed Church – in the joint legacy initiative – *Faith Will*. More than fifty Church of Scotland congregations signed up for these resources in 2023, and it is planned to build on this good start with further promotion of *Faith Will* in the autumn of 2024. The Trustees are delighted to note that the *Faith Will* initiative is a finalist in the Legacy Campaign of the Year category, Smee and Ford Legacy Awards 2024. The Trustees are very grateful to our friends in Christian Aid for leading this joint project so effectively.

13.7 Online Events

13.7.1 Over the last twelve months, the National Stewardship Team has hosted webinars and online meetings and surgeries to support congregations with up-to-date guidance and creative ideas. These included two digital giving surgeries and an *Exploring Generosity* webinar to support an intergenerational approach to stewardship.

13.7.2 The team is planning an online event in the summer of 2024 to provide information and advice on both stewardship and finance in relation to new and forthcoming unions. Further details will be sent direct to Session Clerks and Congregational Treasurers. In the meantime, the guidance note of practical steps for unions can be found here: https://www.churchofscotland.org.uk/__data/assets/pdf_file/0003/107436/guidance-notes-on-unions.pdf

13.8 General Assembly Fringe event

13.8.1 Commissioners are invited to attend the in-person lunchtime fringe event on Monday 20 May in Augustine United Church.

13.9 Work with Congregations

13.9.1 The National Stewardship Team has seen an increase in requests for more in-depth work with individual congregations. This can take different forms depending on the context. The team of four consultants is flexible and able to support congregations in a whole range of ways, including with income generation, enabling giving, Gift Aid and learning resources. Recent visits have included supporting personal giving programmes and special fundraising efforts, meeting with Kirk Sessions and small teams, giving introductory presentations, facilitating workshops, speaking in Sunday services, and leading worship and Café Church events.

13.9.2 The Trustees would encourage congregations to contact the team to explore a range of ways to foster more effective stewardship in different settings. Commissioners are invited to chat with the team in the Martin Hall during the General Assembly, and to look out for their lunchtime fringe event too.

13.10 Presbytery Engagement

13.10.1 The National Stewardship Team has sought to engage with the Church at a regional level, with visits to a number of Presbytery events and meetings. This team is a resource for the whole church, and the Trustees encourage every Presbytery to make time each year for input from their regional stewardship consultant.

13.10.2 The services of the National Stewardship Team are provided free of charge. Contact details can be found on the Church's website: <https://www.churchofscotland.org.uk/resources/stewardship>.

13.10.3 The series of stewardship webinars can be viewed on the team's YouTube page here: https://www.youtube.com/channel/UCqb_rm5hfTSGVK00tBFv6og

13.10.4 The Stewardship Newsletter is continuing to provide regular stewardship news, ideas, events and information. Please subscribe through the website: <https://www.churchofscotland.org.uk/news-and-events/newsletters>

14. REMIT OF THE FAITH ACTION PROGRAMME LEADERSHIP TEAM (FAPLT)

14.1 The General Assembly of 2023 approved the creation of the Faith Action Programme Leadership Team (FAPLT) with its four programme groups. The Leadership Team and groups have now been operating for a year, and as with all things new, as the working realities of a new structure begin to settle changes to processes can be identified. As a result, the FAPLT remit has been revised and is presented in Appendix III.

14.2 Two significant changes to the arrangements presented last year are proposed, both in order to simplify and streamline governance processes. The first is the movement of Presbytery Mission Planning from a sub-group of the Mission Support Programme Group to a full Programme Group known as Presbytery Mission Plan Implementation Group (PMPIG). The remit for this Group can be found in FAPLT's report, Appendix IX.

14.3 The second area is to create a sub-committee of the Assembly Trustees to oversee arrangements in relation to the Church's establishments in Israel, currently sitting within the remit of the Resource and Presence Programme Group. At present, a four-stage reporting process through which certain recommendations have to be processed exists. Decisions have to move from the Directors/Governors of the establishments to the Resource and Presence Programme Group to FAPLT with reporting to the Assembly Trustees for final approval on significant strategic and/or financial matters. Each of the parties involved in this process has concluded that this is not satisfactory and so a more direct line between Assembly Trustees and Directors/Governors through the Israel Sub-Committee is requested. All parties involved have confirmed they agree with the proposed amendments. This will necessitate an addition to the Assembly Trustees Constitution and Remit (Appendix V).

15. THE PRIORITIES PROJECT

15.1 Following the 2023 General Assembly, the Chief Officer was tasked by the Assembly Trustees to commence a review of all areas of work conducted within the National Office covering the Support Services and Faith Action Programme. The scope of the review was agreed in August 2023. The work was managed through a Project Board which included Stakeholders from Presbyteries, the General Trustees and the Convener of the Faith Action Leadership Programme.

15.2 In 2019, the staffing establishment for the National administration was 241 employees (FTE = 228.85). Since then, some areas have been strengthened to meet local need (e.g. the addition of Presbytery Buildings Officers), and numbers in other areas have reduced. In January 2024 there were 203 staff (FTE 198.38).

15.3 Whilst staff numbers have declined, the workload of service departments has increased significantly through congregations requiring increasing support due to falling numbers with fewer people taking on positions of responsibility and increasing demands in civil legislation. Presbytery reform and the Mission Planning process has created a significant volume of work for departments, not least Finance and Law and those dealing with the planning process. Deliverances from the General Assembly also need to be discharged and, year on year, the number and complexity of instructions received compound the position. All of this involves resource to deliver, both financial and people.

15.4 The increasing workload has also been accompanied by a number of internal changes. The structure of four Councils was moved into the two Forum structures of Faith Nurture and Faith Impact. This occurred on the brink of the pandemic which involved furlough of a number of staff members and Forums which met online. The Forums operated for two years, with the General Assembly in 2023 approving the formation of Faith Action Programme Leadership Team (FAPLT) with its four programme groups. At no point during this period of successive change has an opportunity been found to review the work areas being delivered across the organisation in order to ensure they remain aligned with the needs now being presented by the local church.

15.5 This is the first project that has looked across all areas of work undertaken within the National Offices and questioned whether the work requires to remain as a priority for the Church and delivered at a national level. Capacity now also needs to be created, within the existing resource, to move into new areas of work. The National IT transformation project, which is in the tendering phase, will bring considerable benefits to the wider Church and will particularly transform the interactions with the Finance Department both in terms of the submission and release of data. Work also needs to occur within the area managed under Faith Action. It is clear that there are areas of work which have continued with limited resource which now need to be reviewed and a decision made regarding future direction.

15.6 The project has identified two areas to be reviewed. The first is in relation to our international work and presence. Currently the Church of Scotland has eight Mission Partners operating in four countries in addition to providing a number of significant grants and funds to international partners. The Trustees have commissioned a review designed to assess the impact of the Church's work internationally and assist in identifying whether alterations to the current models are required.

15.7 The second relates to the Priority Areas work. A new Head of Mission Support, has been appointed and has been tasked with reviewing the overall programme of work, which itself has undergone much transformation in recent years, to determine the future requirements.

16. CROSSREACH

16.1 As noted within the report to General Assembly 2023, CrossReach, the Church's Social Care arm, now accounts for over half of the total income and expenditure of the Church of Scotland. The Trustees are appreciative of the close working relationships between senior staff led by the Chief Officer and CrossReach's Chief Executive Officer, and of the regular engagement on matters of import. The report of the Social Care Council once again demonstrates the range and depth of CrossReach's activities as in Christ's name they support people to achieve the highest quality of life possible and to live it to the full. CrossReach is a significant part of the Church's caring presence across Scotland, and one with which, as church members, we should be proud to be associated.

17. SALVESEN FUND

17.1 As reported to the General Assembly of 2023, an application was submitted and subsequently approved by the Office of the Scottish Charity Regulator (OSCR) resulting in the widening of the trust purpose of the fund. The reorganisation of the scheme (holding a market value capital of £16.6m at end December 2023) is being used to support work internationally and the Church of Scotland Overseas partners.

17.2 The individuals who are Assembly Trustees have now, in accordance with the agreement of the 2023 Assembly, become the ex officio trustees of the Salvesen Fund. The Salvesen Trustees have taken the opportunity to revise the administrative arrangements for the fund, with the Grants Unit taking over the administration and a Salvesen Support Group chaired by a Salvesen Trustee with representatives from FAPLT and independent members who have experience of working internationally.

17.3 Revised administrative arrangements for the Salvesen Fund are presented in Appendix V, to replace those set out in the Schedule in Appendix I to the Report of the Faith Impact Forum to, and as revised by, the Commission of Assembly in November 2019.

18. HOUSING AND LOAN FUND

18.1 The Assembly Trustees through the Chief Officer and the Law Department have spent the last year working alongside the Housing and Loan Fund as the Fund considered a number of changes to its Constitution, including a discretionary power to the Fund's Trustees to donate to the wider Church such part of the trust funds which is surplus to the Housing and Loan work of the Fund. Detail is provided in the Housing and Loan report. The Assembly Trustees are pleased that the current surplus of monies identified within the Fund, £9m, will be transferred to them for use for wider Church purposes. In order to comply with general Trust Law, the Fund's Trustees will receive reports from the Assembly Trustees setting out how payments received from the Fund have been or are to be utilised.

19. EQUALITY, DIVERSITY AND INCLUSION (EDI) GROUP

19.1 Introduction and Overview

19.1.1 Equality, diversity and inclusion (EDI) continues to be a growing and developing area of work under the governance of the Assembly Trustees. The EDI Group's vision for the Church is that all people are welcome and that everyone who visits a congregation, the National Offices and any other Church setting, can discern this as a result of welcoming attitudes and behaviours, the built environment and the atmosphere that everyone plays a role in creating.

19.1.2 Since General Assembly 2023, the last year has been focused on continuing to progress the three strategic priorities for the EDI Group: racial justice, disability inclusion, and conduct and culture. Each of these priorities had a corresponding group made up of EDI Group and co-opted members with specialist interest and expertise in these areas. Following a review of the group's terms of reference the EDI Group will continue to support working groups on Disability Inclusion and Racial Justice for at least the next year. Task groups are convened by a member of the EDI Group, but may include co-opted members as determined by the EDI Group. The Racial Justice Working Group has been formed jointly with the Public Life and Social Justice Programme Group and will also consider the issues arising from the Legacy of Slavery report (General Assembly 2023). It has been decided to bring the Conduct and Cultural Group into the agenda of the main EDI Group discussions, rather than holding a separate series of meetings. The EDI Group will be guided by a strategy and work plan, agreed with the Assembly Trustees.

19.1.3 The EDI Group launched the Church of Scotland EDI Facebook group in 2023 to reach a broad audience and encourage discussion and resource sharing between communities.

19.1.4 In general terms the EDI Group has also responded to inquiries and initiatives relating to policy, procedure and themes of work which do not fit within the recognised priorities and areas of ongoing work. Information regarding the Group's membership can be found in Appendix VI.

19.2 Racial Justice

19.2.1 The Church of Scotland is making significant efforts to address racial and social justice issues within its institutions and practices. These efforts are highlighted through initiatives focused on the familiarisation process, public acknowledgment of the legacy of slavery, and congregational engagement with historical injustices.

19.2.2 The Racial Justice Working Group is taking on the recommendations and learning from the research findings outlined in the report *Towards a Church where Everyone is Welcome*. The Group is prioritising issues such as funerals (highlighted at the General Assembly of 2023) and familiarisation for ministers from overseas.

19.3 Disability Inclusion

19.3.1 The overarching aim of the Disability Inclusion Working Group (DIWG), is to support and enable Church of Scotland congregations to proactively seek to cultivate a culture where they are communities of belonging for all.

19.3.2 Following a successful Disability Fringe event in 2023 a second event will be held in 2024. The event included examples of how congregations and Presbyteries had worked to create an ethos of belonging for disabled people and signposted resources and organisations who could support and equip interested groups.

19.3.3 A *Theology of Disability* statement, which will include theological reflections and practical implications, is under development. The statement will advocate for the Church of Scotland to embrace a theology of disability, emphasising inclusivity, justice, and the celebration of diversity. It will call for active participation and leadership opportunities for individuals with disabilities, challenging cultural assumptions and advocating for societal changes. The Church aims to serve as a prophetic voice, offering pastoral care and fostering communities where everyone is recognised as integral and celebrated as a reflection of the Kingdom of God.

19.3.4 The DIWG also contributed to the weekly worship advice on disability inclusion. This is publicly available and aims to support communities to act to support everyone.

19.4 Conduct and Culture

19.4.1 In September the EDI Group worked with the People and Training Team to develop four anti-racism films exploring this subject from an explicitly Christian lens. The material has been piloted with the Ministries Training Network and will be made more widely available through the Church of Scotland online learning platform. Already on this platform are a number of EDI training modules across several areas including a general introduction to EDI principles, bias, and racial justice have been recorded and delivered as e-learning and facilitated training respectively. The aim is for training and information to be widely available to anyone who plays an active role in Church life. The EDI training is available to everyone with a church email address and can be accessed through the training portal.

19.4.2 A suitable model for rolling out widespread anti-racism training is being considered with the aim of providing a long-term facilitated training programme accessible to all office holders. The means of funding such a programme is the main consideration as well as ensuring that it is open to all.

20. SCOTTISH STORYTELLING CENTRE AND JOHN KNOX HOUSE

20.1 At the time of going to print, discussions are ongoing in relation to the future of the Scottish Storytelling Centre and John Knox House. An update will be provided to the Assembly.

21. NET ZERO

21.1 As part of the deliverances received from General Assembly 2023, the Assembly Trustees were instructed that *'In order to achieve Net Zero by 2030, instruct the Assembly Trustees to assess carbon emissions from national Church travel (both international and national), determine options to reduce this, agree an annual carbon budget for the national Church and report to General Assembly in 2024'*.

21.2 Prior to 2023, the National Administration had not been assessing its carbon emissions in respect of travel. This in part was due to no travel taking place during the Covid-19 pandemic. Emission data has been collected on international flights and in the year of 2023, 53.8 tonnes of CO2 emissions were recorded. Attempting to establish the national travel tonnage is proving more complicated than envisaged and a technological solution is being investigated. As could be appreciated in order to set a carbon target there needs to be an understanding of a baseline. The Assembly Trustees will be bringing further information back to General Assembly 2025 regarding developments around Net Zero. In the meantime, work is ongoing seeking to reduce further international travel through revised means of working.

22. APPOINTMENT OF THE HEAD OF FINANCE AND GENERAL TREASURER

22.1 Following the retirement of Anne MacIntosh, the Assembly Trustees are pleased to announce the appointment of Jenny Simpson to the post of Head of Finance and General Treasurer. This role has overall responsibility for the finances, financial management and income strategy of the standing committees of the General Assembly (the Unincorporated Entities of the Church of Scotland (SCO 11353) and for the finances of the General Trustees and some other Assembly bodies. The Assembly is asked to confer upon Jenny Simpson full power to discharge legacies, bequests and donations (as defined in Section 14 of the proposed deliverance above).

23. MEETINGS

23.1 Since last reporting, the Assembly Trustees have held six meetings onsite with an online option and four meetings wholly online. In making appointments to maintain our number each year, we look carefully at skill sets and succession planning and give consideration to gender balance and age range. Of the twelve Trustees in 2023-2024, there were five Ministers of Word and Sacrament. For much of the year, two of them were Presbytery Clerks, that is now one. Of the others two are Parish Ministers and one is a Professor of Christian Dogmatics. We also have amongst our number a management consultant, a deputy company chairman, a non-executive company chairman, an Equality, Diversity and Inclusion professional, a communications officer, and practising KC and former UK Judge on the General Court of the European Union. All are active members of congregations and most are elders. Many have significant third-sector experience. The geographical spread of Assembly Trustees now extends to the International Presbytery.

23.2 David Harrison's term as Vice Convener ends in May 2024 and Geoff Miller will succeed him in this role. Ann Nelson's term as a trustee ends in May 2024. With the end of her term, the resignation of one trustee and two trustees continuing for a second term, we will welcome two new trustees in June 2024. We no longer have the two *ex officio* trustees envisaged, and set in place, when the Assembly Trustees were created. A change to this arrangement was made in 2023 to allow representation of the General Trustees by a member other than their Chair. Owing to a change in the employment status of the current Convener of the Assembly Business Committee, his place at trustee meetings has been taken by another representative of that Committee since the autumn of 2023. Accordingly, a further change to our Constitution and Remit is proposed, as set out in Appendix V, to allow that Committee to appoint one of its members, who need not be its Convener, as a representative.

From June 2023 to March 2024

Trustees	Meetings	Attended
David Cameron (<i>Convener</i>)	10	10
Jean Couper	10	9
Ian Forrester	10	8
David Harrison (<i>Vice-Convener</i>)	10	10
Miranda Heggie (June 2023)	10	6
Barry Hughes	10	7
Jennifer MacDonald	10	7
Michael Mair (<i>from June 2023, resigned October 2023</i>)	5	3
Peter McEnhill (<i>resigned November 2023</i>)	6	4
Geoff Miller	10	10
Ann Nelson (Administrative Trustee)	10	10
Norman Smith	10	9
Philip Ziegler	10	9
Corresponding Member		
Scott Rennie, Vice Chair, General Trustees	10	8
Representative from Assembly Business Committee		
John Ferguson (November 2023)	5	4

24. CONGREGATIONAL STATISTICS 2023

24.1 The congregational statistics, along with many other aspects of life in the Church of Scotland in 2023, bear the imprint of Presbytery Mission Planning. From the large-scale formation of the Presbytery of Clèir Eilean Ì: Highlands and Hebrides from 9 former Presbyteries on 1 January 2024, to unions within existing linkages, little is unaffected. Three Presbyteries report for the first time in 2023 in their own right.

24.2 We are particularly grateful to the Clerks of the outgoing and new Presbyteries, as well as the IT Department in the National Offices, who have enabled this collection to happen at a time of significant change. We also note our appreciation of all Presbytery Clerks and congregations for their diligence and strenuous efforts in their work on this year’s statistics. The information which follows greatly assists in supporting the understanding of the Church of Scotland at all levels.

24.3 Summary

- As at December 2023, there were 259,200 members of the Church of Scotland, a fall of 4.1% from 2022.
- In the last ten years, since 2013, the number of members has fallen by 35%.
- Information collected indicates that in 2023, 63% of congregations offered worship services that were online; and 32% offered alternative offline worship services. 22,775 people are estimated to have worshipped online, and 4,075 made use of alternative offline provisions.
- Over a fifth (21%) of congregations reported a New Worshipping Community.
- The number of Professions of Faith increased in line with the last two years.
- 161 congregations formed 62 unions during 2023, in previous years around a dozen unions took place annually.

24.4 Technical Summary

- The large number of unions this year has affected the figures in various ways. Attention to administration of rolls has seen a large increase in those “Leaving Otherwise”, and possibly to Professions of Faith as people choose to formally become a member in order to vote on proposals.
- Numbers at both Presbytery level and National level have been rounded, in line with best practice, to avoid giving a false sense of precision. Numbers that would round down to 0 are indicated with e.g. “<5” to distinguish them from actual 0s. This also means that the totals at the end of each column may not equal the sum of the numbers above.
- There was a response rate of 86% to the standard questions about membership, leadership etc.
- Additional Questions continue to be included to reflect changes in worship provision, with many churches offering a hybrid form of worship, both online and offline. This is the third year in which information on New Worshipping Communities (NWCs) is provided. These Additional Questions had a 54% response rate.

- Collection was made in mixed mode – some reported through Presbytery Information Management System (PIMS), others through Excel with additional questions through MS Forms or Excel.

24.5 Introduction

24.5.1 The continuing effect of Presbytery reform and Mission Planning can be seen in the congregational statistics for 2023. Nine Presbyteries closed on 31st December in order to form the new Presbytery of Clèir Eilean Ì: Highlands and Hebrides on 1 January 2024. In previous years around a dozen unions took place each year; in 2023 there were over 60, and more are expected in 2024. We are grateful to Presbytery and Session Clerks for their diligence and patience through these changes.

24.5.2 Information from the congregational statistics is collected as at 31 December each year and is reported under the Presbytery name as at that date. Thus, the Presbyteries that have formed Clèir Eilean Ì: Highlands and Hebrides are reported under their original names. The Presbyteries of Lothian and Borders, Perth, and the North East and Northern Isles are reported as single entities for the first time, and Clèir Eilean Ì: Highlands and Hebrides will report in its own right at the end of 2024.

24.6 Church-level membership and participation, 2023

24.6.1 Congregations within the Church of Scotland come in all shapes and sizes, from large city congregations to small rural or island communities. Table 1 shows the reported participation at the smallest 5% and 25% of churches, the median (i.e. middle) church, the largest 25% and 5% of churches (i.e. 75th and 95th percentile), and the mean (average) church. A “typical” church may be better described by the median value as a few large congregations can result in a larger mean value that may not be reflective of the overall data.

	5th percentile	25th percentile	Median (middle) church	75th percentile	95th percentile	Mean (average) church
Members	8	82	167	293	530	209
Adherents	1	3	6	16	45	14
Weekly Attendance						
In person	10	26	45	72	140	56
Average Age	46	57	63	69	74	62
Online	0	2	5	35	60	21
Offline	0	1	3	21	35	11
Professions of Faith	0	0	0	0	4	1
Children	0	0	4	4	120	25
Children receiving Communion	0	0	0	0	10	2
Elders	4	10	16	26	48	20
Baptisms	0	0	0	2	5	1
Weddings	0	0	0	1	4	1
Funerals	0	2	8	15	31	11

Table 1: Church participation summary, 2023

24.6.2 What a 'typical' congregation looks like:

The "typical", i.e. median, congregation has 167 members and 6 adherents. In the median congregation there are also:

- 4 children associated with the congregation, none of whom receive communion
- 45 people worshipping in the church, 5 people worshipping online and 3 offline
- 0 professions of faith
- 8 funerals, 0 baptisms, and 0 weddings
- a leadership of 16 elders

24.6.3 Only 18% of congregations welcomed new Christians through Professions of Faith. 30% of congregations welcomed new members through certificates from other Church of Scotland congregations, and 26% through resolution of the Kirk Session.

24.6.4 Children received Communion in 18% of congregations.

24.7 Admissions and Removals within the Church of Scotland, 2023

The membership statistics may be stated thus:

	Removals by Death	7,810	
Less	Admissions by Profession	760	7,050
	Removals by Certificate	1,560	
Less	Admissions by Certificate	1,175	385
	Other Removals	7,220	
Less	Restoration	1,320	5,900
	 Total decrease		 13,335

And shown graphically in Figure 1, below.

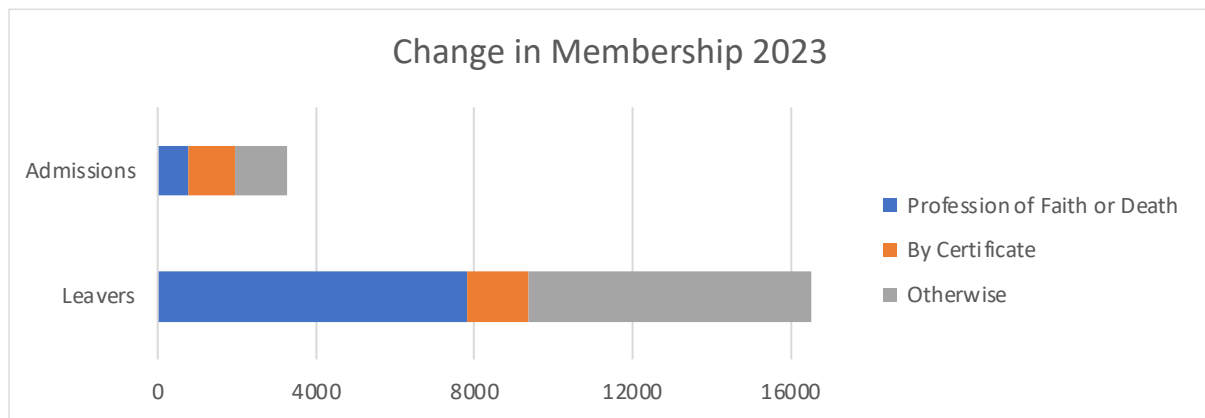
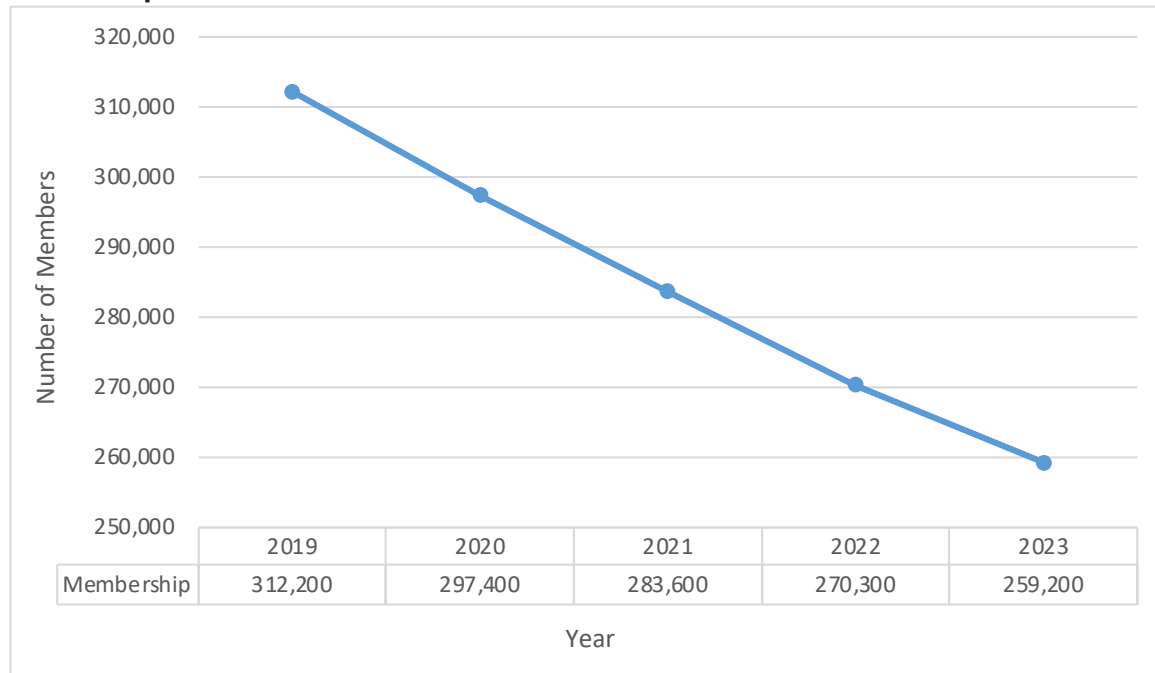


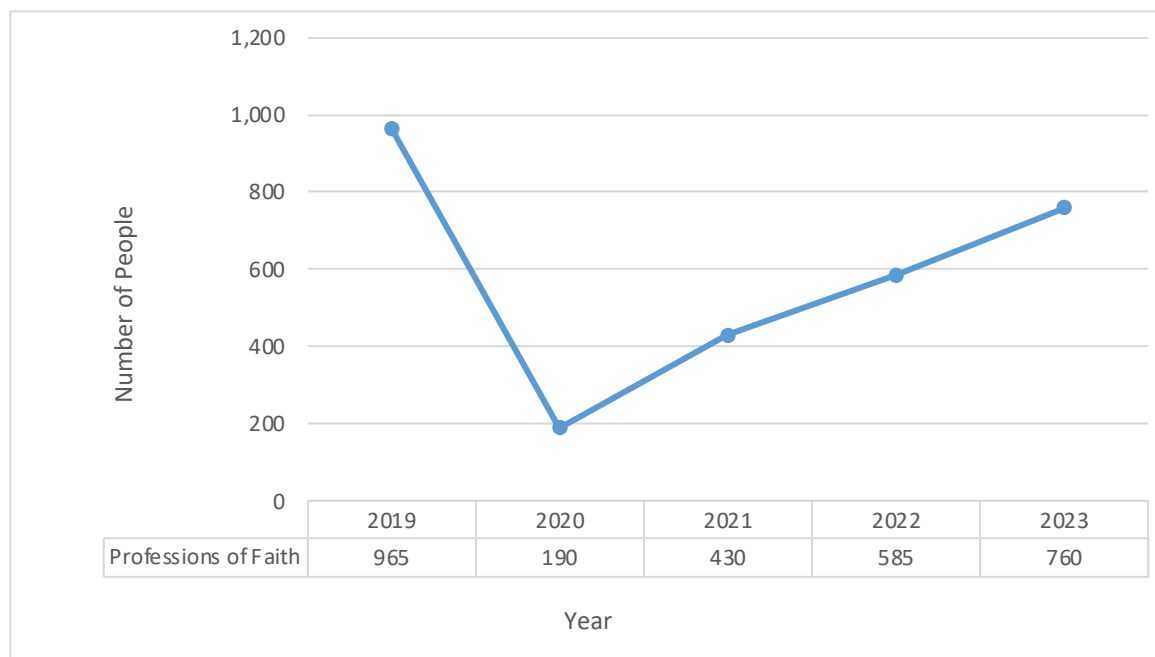
Figure 1: Leavers and Joiners in 2023

24.8 Comparative Graphs

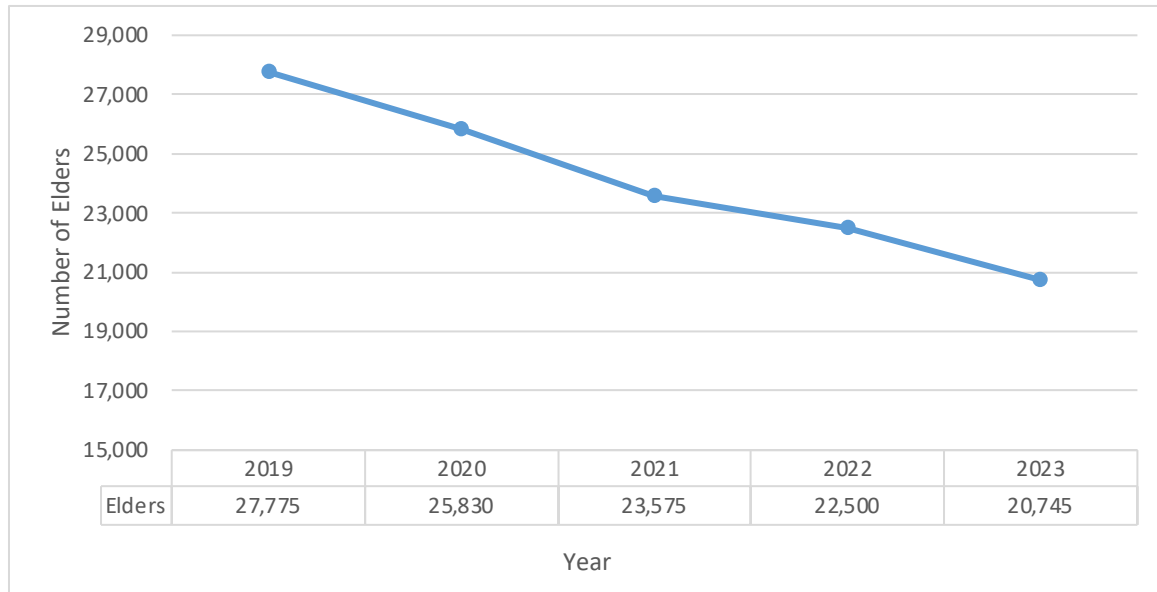
Membership



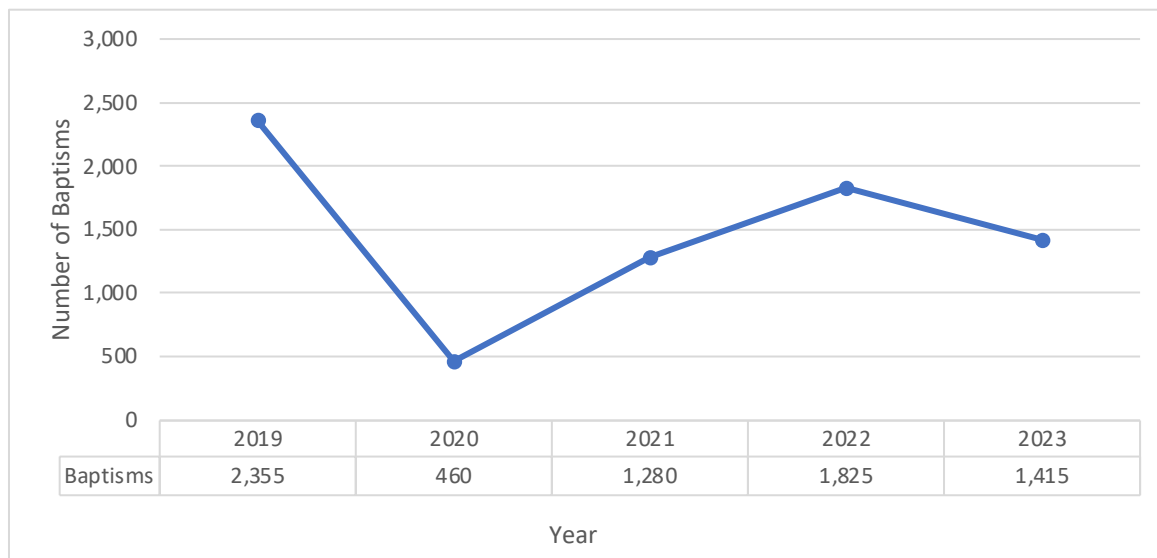
Professions of Faith



Elders



Baptisms



24.9 Presbytery Data**Reporting**

Presbytery	Membership as at 31st Dec 2022	Admissions	Removals	Membership as at 31st Dec 2023	Notices of Removal	Supplementary Roll	Response Rate
Edinburgh and West Lothian	24,600	385	1,680	23,300	85	1,555	98%
Lothian and Borders	20,300	235	1,420	19,100	50	1,950	89%
The South West	38,700	405	1,845	37,300	85	3,435	90%
Clyde	20,800	210	1,225	19,800	30	2,370	96%
Glasgow	24,500	300	1,830	23,000	50	1,770	80%
Forth Valley and Clydesdale	29,200	295	2,530	27,000	70	4,530	96%
Fife	15,400	205	960	14,600	30	1,710	82%
Perth	40,000	450	2,505	37,900	65	3,765	92%
North East and Northern Isles	39,200	265	1,560	38,200	40	2,560	71%
Argyll	5,200	150	115	5,300	-	265	81%
Abernethy	900	20	225	900	10	20	91%
Inverness	4,400	120	355	4,100	5	380	97%
Lochaber	800	10	255	800	<5	25	94%
Ross	1,400	85	85	1,400	10	60	83%
Sutherland	500	35	25	500	-	65	64%
Caithness	800	10	25	800	-	5	44%
Lochcarron-Skye	500	15	45	400	-	25	89%
Uist	300	<5	15	200	-	-	67%
Lewis	800	40	25	800	5	-	100%
England & Channel Islands	1,700	15	280	1,400	5	110	100%
International Charges	2,200	-	-	2,200	-	-	0%
Church of Scotland	272,300	3,255	17,000	259,200	545	24,600	86%

Table 2: Presbytery reporting

Membership

Presbyteries	Number of Congregations as at 31st Dec 2023	Membership as at 31st Dec 2023	Admissions			Removals		
			Profession of Faith	By Certificate	Restoration or Resolution	By Death	By Certificate	Otherwise
Edinburgh and West Lothian	88	23,300	95	140	150	790	195	695
Lothian and Borders	85	19,100	55	85	95	540	70	815
The South West	143	37,300	75	195	135	1,265	170	415
Clyde	73	19,800	50	105	55	725	110	390
Glasgow	120	23,000	110	115	75	670	125	1,035
Forth Valley and Clydesdale	118	27,000	100	135	55	1,005	275	1,250
Fife	73	14,600	30	65	110	495	75	395
Perth	152	37,900	125	140	190	1,155	230	1,120
North East and Northern Isles	126	38,200	45	105	115	750	220	595
Argyll	33	5,300	0	5	145	100	<5	15
Abernethy	9	900	<5	10	10	25	10	10
Inverness	23	4,100	10	40	70	125	55	170
Lochaber	9	800	5	0	<5	20	<5	10
Ross	15	1,400	<5	20	65	45	10	30
Sutherland	14	500	15	<5	20	20	<5	5
Caithness	9	800	0	5	5	15	<5	5
Lochcarron-Skye	7	400	0	<5	10	20	<5	25
Uist	6	200	<5	0	0	<5	0	10
Lewis	11	800	30	0	10	15	5	<5
England & Channel Islands	6	1,400	<5	5	5	35	10	235
International Charges	16	2,200	-	-	-	-	-	-
Church of Scotland	1,136	259,200	745	1,170	1,320	7,815	1,560	7,225

Table 3: Presbytery membership figures

24.10 Young people and adults not on the Communion Roll

Reports from the Presbyteries showed that as at 31 December 2023:

1. The number of children and young people aged 17 years and under who are involved in the life of the congregation was 28,100;
2. The number of adults whose names are not on the Communion Roll, but who are involved in the life of the congregations was 10,800 and
3. The number of children who receive Holy Communion in terms of Act V, 2000, Section 15 was 1,700, 6% of the total.

Presbyteries	Membership as at 31st Dec 2023	Children 17 and under	Children receiving Communion	Adults not on Communion roll
Edinburgh and West Lothian	23,300	4,540	290	1,250
Lothian and Borders	19,100	1,300	125	760
The South West	37,300	2,360	165	505
Clyde	19,800	3,005	100	585
Glasgow	23,000	4,500	200	1,095
Forth Valley and Clydesdale	27,000	5,045	355	925
Fife	14,600	770	50	270
Perth	37,900	3,315	155	2,025
North East and Northern Isles	38,200	1,820	140	750
Argyll	5,300	35	<5	100
Abernethy	900	65	15	145
Inverness	4,100	605	50	365
Lochaber	800	40	<5	145
Ross	1,400	175	<5	710
Sutherland	500	90	<5	130
Caithness	800	50	10	215
Lochcarron-Skye	400	10	<5	140
Uist	200	15	-	115
Lewis	800	260	20	475
England & Channel Islands	1,400	70	15	60
International Charges	2,200	-	-	-
Church of Scotland	259,200	28,100	1,700	10,800

Table 4: Young People and Adherents

24.11 Occasional Offices

Church of Scotland congregations:

- Baptised or gave thanks for 1,440 people, of whom 270 were adults, 3.1% of Scottish births in 2023, and
- Celebrated 1,125 marriages (4.1% of all weddings) and conducted 12,265 funerals (19.1% of those who died in Scotland).

Presbyteries	Baptisms			Weddings	Funerals
	All Baptisms	Adult baptisms	Birth Thanksgiving Services		
Edinburgh and West Lothian	165	30	20	110	1,160
Lothian and Borders	145	35	15	120	865
The South West	210	60	15	175	2,025
Clyde	120	10	10	65	1,120
Glasgow	180	20	10	135	1,280
Forth Valley and Clydesdale	185	45	20	85	1,655
Fife	65	10	<5	65	630
Perth	175	25	15	145	1,410
North East and Northern Isles	100	15	5	95	1,000
Argyll	15	5	<5	25	185
Abernethy	<5	0	0	5	45
Inverness	30	<5	<5	30	245
Lochaber	5	<5	<5	5	45
Ross	5	0	<5	15	175
Sutherland	5	<5	0	15	70
Caithness	5	0	0	10	100
Lochcarron-Skye	<5	0	0	<5	55
Uist	0	0	0	0	20
Lewis	10	5	10	15	105
England & Channel Islands	15	0	<5	10	75
International Charges	0	0	0	0	0
Church of Scotland	1,440	270	125	1,125	12,265

Table5: Presbytery baptisms, weddings and funerals figures

24.12 Leadership

There were 20,745 elders reported in the Church of Scotland of whom 41.1% are male and 58.9% female. Elders account for 8.0% of the membership.

Presbyteries	Elders			Other leaders		
	Male	Female	All	Male	Female	All
Edinburgh and West Lothian	1,010	1,335	2,345	90	130	220
Lothian and Borders	565	800	1,365	50	55	100
The South West	1,220	1,790	3,015	135	230	365
Clyde	855	1,190	2,045	70	110	180
Glasgow	915	1,310	2,225	85	165	245
Forth Valley and Clydesdale	1,090	1,550	2,640	100	200	300
Fife	380	680	1,060	30	65	95
Perth	1,130	1,585	2,715	65	145	210
North East and Northern Isles	670	1,075	1,745	45	135	180
Argyll	190	310	500	15	20	35
Abernethy	35	65	100	0	0	0
Inverness	165	155	320	25	55	75
Lochaber	35	110	140	<5	25	30
Ross	70	85	155	15	25	40
Sutherland	15	35	50	5	10	15
Caithness	25	30	50	<5	<5	5
Lochcarron-Skye	20	10	30	10	10	20
Uist	15	10	25	<5	10	15
Lewis	60	<5	65	20	20	40
England & Channel Islands	60	95	155	0	0	0
International Charges	0	0	0	0	0	0
Church of Scotland	8,525	12,220	20,745	760	1,410	2,170

Table 6: Presbytery leadership figures, includes only those congregations who responded in 2023.

24.13 Public Worship in 2023

24.13.1 Congregational statistics continue to be gathered on alternative forms of worship to reflect the change of practice occurring since the pandemic. It should be noted that it is very difficult to obtain accurate estimates for online worshippers and to establish what level of engagement should be of equivalence to in-person attendance. The levels of engagement are however indicative of the wide reach of worship and the efforts of congregations across the country to allow all who wish to continue to worship within their local congregation to do so.

24.13.2 At least 61,580 people attended worship in person (24% of members), 22,775 online, and 4,075 in other offline ways, during a 'regular' week in 2023, that is not a major festival such as Easter or Christmas.

24.13.3 63% of congregations responding offered online worship, with 32% making alternative offline provisions such as phone-in services or worship sheets.

24.13.4 The figures for in-person and accessible worship attendance for Church of Scotland Presbyteries are given in Tables 7 and 8. For accessible worship attendance, there is only a 54% response rate.

Presbyteries	Membership as at 31st Dec 2023	Age ranges of worshippers						Number of Worshippers attending in person	% membership attending worship in person
		Under 16	16-24	25-44	45-64	65-84	85 and over		
Edinburgh and West Lothian	23,300	8%	3%	10%	22%	48%	9%	6,360	27%
Lothian and Borders	19,100	10%	3%	10%	23%	47%	8%	4,320	23%
The South West	37,300	8%	2%	8%	20%	53%	9%	6,825	18%
Clyde	19,800	9%	3%	9%	21%	48%	10%	5,505	28%
Glasgow	23,000	10%	5%	11%	22%	42%	9%	7,355	32%
Forth Valley and Clydesdale	27,000	9%	3%	9%	23%	47%	8%	7,540	28%
Fife	14,600	7%	2%	7%	18%	56%	10%	3,535	23%
Perth	37,900	8%	3%	9%	20%	51%	10%	7,585	20%
North East and Northern Isles	38,200	8%	2%	8%	21%	51%	9%	5,615	15%
Argyll	5,300	4%	2%	5%	19%	63%	8%	1,520	29%
Abernethy	900	10%	2%	9%	20%	49%	9%	395	46%
Inverness	4,100	7%	3%	10%	22%	48%	10%	1,715	41%
Lochaber	800	5%	5%	5%	19%	52%	14%	365	46%
Ross	1,400	11%	2%	8%	20%	50%	9%	775	66%
Sutherland	500	12%	0%	9%	20%	52%	7%	350	69%
Caithness	800	10%	3%	9%	21%	47%	10%	310	39%
Lochcarron-Skye	400	4%	1%	8%	29%	51%	8%	425	100%
Uist	200	8%	0%	5%	22%	54%	11%	125	51%
Lewis	800	15%	8%	13%	25%	33%	5%	640	78%
England & Channel Islands	1,400	9%	4%	9%	22%	40%	15%	320	23%
International Charges	2,200	-	-	-	-	-	-	-	-
Church of Scotland	259,200	5%	3%	9%	22%	50%	9%	61,580	24%

Table 7: Presbytery physical attendance figures

Presbytery	Membership as at 31st Dec 2023	Able to offer online worship	Estimate of online worshippers	Able to offer alternative offline worship	Estimate of worshippers engaging with alternative offline worship	Response rate
Edinburgh and West Lothian	23,300	79%	3,330	29%	20	75%
Lothian and Borders	19,100	64%	1,740	38%	20	57%
The South West	37,300	53%	3,450	38%	35	52%
Clyde	19,800	66%	2,125	24%	10	68%
Glasgow	23,000	74%	2,185	26%	20	64%
Forth Valley and Clydesdale	27,000	63%	1,555	38%	40	87%
Fife	14,600	65%	710	31%	10	34%
Perth	37,900	52%	2,390	30%	35	66%
North East and Northern Isles	38,200	51%	1,655	24%	15	40%
Argyll	5,300	6%	680	0%	<5	0%
Abernethy	900	21%	20	0%	-	91%
Inverness	4,100	100%	80	100%	<5	3%
Lochaber	800	0%	0	0%	-	0%
Ross	1,400	0%	0	0%	-	0%
Sutherland	500	0%	0	0%	<5	0%
Caithness	800	22%	70	0%	<5	0%
Lochcarron-Skye	400	11%	5	0%	<5	0%
Uist	200	0%	0	0%	-	0%
Lewis	800	73%	2,425	67%	5	82%
England & Channel Islands	1,400	100%	225	60%	<5	63%
International Charges	2,200	75%	130	0%	-	25%
Church of Scotland	259,200	63%	22,775	32%	210	54%

Table 8: Presbytery Alternative Worship Figures, includes only those congregations who responded in 2023.

24.14. New Worshipping Communities

24.14.1 New Worshipping Communities can take a multitude of forms, and must show evidence of all the following characteristics:

- **Missional:** the focus is on people beyond existing congregations;
- **Contextual:** their format, culture and activities are shaped by the particular setting;
- **Consistency:** a community is developing, with some of the same people participating regularly;
- **Ecclesial:** it sees itself as part of, and is developing connections with, the wider Church;
- **Formational:** participants are encouraged to grow in Christian faith and character.

24.14.2 Additional questions were included in the congregational statistics to obtain information on those congregations and Presbyteries with a New Worshipping Community during 2023. We present in Table 9 some overall figures. Information gathered from the 2022 collection has formed the basis of more in-depth research within Pioneering Ministries.

24.14.3 The overall response rate was 54% with no responses obtained from the Presbyteries of Argyll, Lochaber, Ross, Sutherland, Caithness, Lochcarron-Skye or Uist. Figures given in this section are based on the responses submitted, not the total number of congregations.

24.14.4 19% of congregations offered at least one New Worshipping Community, with a number of congregations offering more than one type during the year. A further 20% offered a group that met some, but not all, of the criteria for a NWC.

24.14.5 In total 305 full New Worshipping Communities, and 230 others were reported to be operating in congregations across the Church of Scotland, with a further two reported at Presbytery-wide level for 2023. The majority of New Worshipping Communities were described as Messy Church (26%) and Café Church (17%). Other types of New Worshipping Communities reported included Youth Church, Older People's Church, Forest Church and Special Interest Groups.

Presbyteries	Number Congregations during 2023	% Congregations with New Worshipping Communities	Number of New Worshipping Communities within Congregations	Response Rate
Edinburgh and West Lothian	101	35%	70	75%
Lothian and Borders	96	35%	15	57%
The South West	178	23%	40	52%
Clyde	73	0%	15	68%
Glasgow	126	13%	60	64%
Forth Valley and Clydesdale	120	19%	40	87%
Fife	77	30%	10	34%
Perth	170	20%	30	66%
North East and Northern Isles	156	27%	25	40%
Argyll	54	21%	-	0%
Abernethy	11	9%	<5	91%
Inverness	34	3%	<5	3%
Lochaber	17	-	-	0%
Ross	23	-	-	0%
Sutherland	14	-	-	0%
Caithness	9	-	-	0%
Lochcarron-Skye	9	-	-	0%
Uist	6	-	-	0%
Lewis	11	27%	10	82%
England and Channel Islands	8	18%	5	63%
International Charges	16	16%	<5	25%
Church of Scotland	1,309	32%	305	54%

Table 9: New Worshipping Communities, includes only those congregations who responded in 2023.

24.15 Congregational Activities

24.15.1 Congregations are asked whether they engage in activities relating to:

- School chaplaincy
- Youth work
- Community development
- International links
- Environmental issues
- Political issues
- Health issues
- Economic inequality
- Food Poverty

24.15.2 Data was received from all but one Presbytery, resulting in the following summary graph:

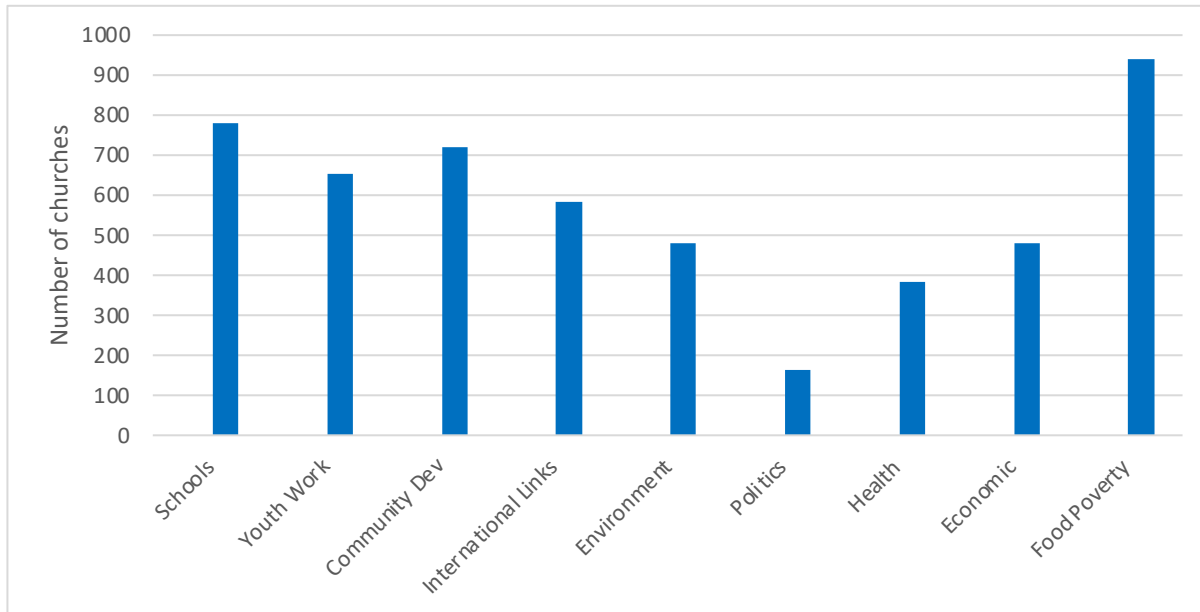


Figure 2: Congregational activities

24.15.3 Alleviating food poverty (84%) and school chaplaincy (69%) were the most common activities in congregations of the Church of Scotland. Engagement with political issues was the least common with only 15% of congregations reporting this.

Presbyteries	Schools	Youth work	Community development	International links	Environment	Politics	Health	Economic inequality	Food p'rtly
Edinburgh and West Lothian	64%	60%	62%	59%	51%	16%	38%	46%	83%
Lothian and Borders	76%	62%	68%	55%	48%	18%	39%	35%	88%
The South West	57%	34%	43%	42%	26%	7%	21%	28%	64%
Clyde	81%	71%	79%	53%	44%	16%	49%	53%	90%
Glasgow	86%	82%	81%	70%	64%	31%	54%	62%	93%
Forth Valley and Clydesdale	74%	70%	67%	57%	50%	20%	44%	56%	94%
Fife	68%	57%	73%	62%	43%	21%	40%	48%	100%
Perth	62%	54%	71%	41%	39%	9%	26%	41%	80%
North East and Northern Isles	79%	68%	59%	60%	40%	14%	22%	40%	88%
Highlands and Hebrides	47%	34%	45%	34%	38%	6%	30%	28%	57%
Lewis	64%	73%	55%	45%	27%	18%	36%	55%	73%
England & Channel Islands	67%	50%	83%	67%	67%	50%	67%	67%	67%
International Charges	-	-	-	-	-	-	-	-	-
Church of Scotland	69%	58%	64%	52%	42%	15%	34%	42%	84%

Table 10: Congregational activities

In the name of the Assembly Trustees

DAVID CAMERON, *Convener*
 DAVID HARRISON, *Vice Convener*
 ANN NELSON, *Administrative Trustee*

Addendum

Ann Nelson, Administrative Trustee

The Assembly Trustees express our deepest gratitude for the unwavering dedication and exceptional service of Ann Nelson as Administrative Trustee who has played a pivotal role within the Church of Scotland. Ann’s legal professional experience, steadfast commitment and deep faith have been invaluable in this period of managing change within the Church. Her tireless efforts, keen attention to detail, and unwavering dedication to upholding the highest standards of governance have been invaluable. From meticulous minutes and keen eye for detail she distilled complex information to a readable style for monthly Assembly Trustee updates informing the wider Church of our work. Ann’s selfless service and exemplary leadership have left an indelible mark on the Church of Scotland, and for that, we are eternally grateful. As Ann embarks on new journeys and settles into her new home in Minnigaff she leaves a legacy of integrity, diligence, and service which will continue to inspire us all. The Assembly Trustees on behalf of the wider Church wholeheartedly thank Ann and wish her every blessing for the future.

Anne Macintosh, BA, CA, General Treasurer and Head of Finance

Anne Macintosh, the Church of Scotland’s General Treasurer and Head of Finance, retired at the end of March 2024 after 25 years of excellent, dedicated service to the Church of Scotland. Anne started with the Church as the Finance Manager for World Mission in 2000 prior to being promoted as Deputy General Treasurer in 2008 before becoming General Treasurer and Head of Finance in 2016 - a post she has remained in to date. Anne has led the Church through what has been a truly turbulent period where the finances have been more challenging than at any time in living memory. Anne has proven to be a first-class treasurer and has headed up one of the largest National Office departments where she has led from the front, facilitated, exercised oversight and encouraged people in the management of the finances right across the Church. Anne has managed to do all of this with compassion, wit and good humour whilst being professional and robust in her messaging and without ever losing sight of what matters in ensuring we are sustainable into the future. Anne leaves us with our thanks for making a huge contribution whilst being a wonderful colleague, friend and advisor to so many. Anne will be greatly missed but we wish her a glorious retirement with her garden, travels and family.

Appendix I

[] REGULATIONS AMENDING THE CONGREGATIONAL CONTRIBUTIONS 'GIVING TO GROW' REGULATIONS (REGULATIONS I 2022) (AS AMENDED)

[Edinburgh, [] May 2024, Session []

The General Assembly hereby enact and ordain that the Congregational Contributions 'Giving To Grow' Regulations (Regulations I 2022), as amended, shall be further amended as follows:

1. *In paragraph 9, delete "by Extract Minute".*
2. *In paragraph 10, delete "in the current year and" and substitute "from".*
3. *In paragraph 16(b), delete "income" and substitute "Charge's Income Base".*
4. *In paragraph 17 delete "income" on three occasions and substitute "Assessable Income" each time.*
5. *In paragraph 18, insert the words "Ministry Here and Ministry Elsewhere components of the" between "deducted from the" and "Congregation's Contribution".*
6. *Delete paragraph 19 and substitute "No deductions or set off shall be made in respect of the Shared Activities component of the Contribution, which shall always be payable in full".*
7. *Delete the third sentence of paragraph 21 and substitute:
"This funding will be available as follows:
(i) for the first two years (i.e. in the years 2023 – 2024) of this Giving to Grow contribution system, as the full amount annually, and
(ii) in the third and fourth years (i.e. in the years 2025 and 2026) of this Giving to Grow contribution system, as one full annual amount to be made available across the two years in a proportion as determined by the individual Presbyteries."*
8. *In paragraph 23, delete "by Extract Minute".*
9. *In the second sentence of paragraph 26, insert the words "Ministry Here and Ministry Elsewhere components of the" between "deducted from the" and "Charge's Contribution".*
10. *In the second sentence of paragraph 27, insert the words "Ministry Here and Ministry Elsewhere components of the" between "deducted from the" and "Charge's Contribution".*

Appendix II

[] REGULATIONS AMENDING THE 'SEEDS FOR GROWTH' FUND REGULATIONS (REGULATIONS IV 2022) (AS AMENDED)

Edinburgh, [] May 2024, Session []

The General Assembly hereby enact and ordain that the 'Seeds for Growth' Fund Regulations (Regulations IV 2022), as amended, shall be further amended as follows:

1. *Delete paragraph 3 and substitute:
"The purposes of Seeds for Growth funding are to support the numerical and spiritual growth of the Church of Scotland through:
i. Developing mission through New Worshipping Communities, and
ii. Developing and nurturing faith in those under the age of 40."*
2. *Delete paragraph 6 and substitute:
"An application to the Fund may be made by (i) a Presbytery or a group of Presbyteries, or (ii) provided that prior approval of the relevant Presbytery or Presbyteries has been given and that validation of this is supplied to the Committee along with the application, a congregation or congregations."*
3. *In the Schedule to the Regulations, delete the section "Purpose" (this being duplication):*
4. *In the Schedule to the Regulations, under the heading "Criteria", delete paragraph 1 and substitute:
"Collaboration with other partners, specifically including ecumenical co-operation, will be encouraged where such collaboration furthers numerical and spiritual growth of the Church."*
5. *In the Schedule to the Regulations, under the heading "Criteria", delete paragraph 2 and substitute:
"Applications must demonstrate a visionary approach and must set out the anticipated effect of the project at a congregational or Presbytery level and include a clear plan and measurable targets."*
6. *In the Schedule to the Regulations, under the heading "Governance", delete paragraph 1 and substitute:
"The operation of the Seeds for Growth Fund shall initially be overseen by a Committee of nine persons, increasing to eleven from 1 June 2024, two of whom will be Assembly Trustees. The other members shall be appointed by the Assembly Trustees working in collaboration with the Nomination Committee. Members so appointed shall serve a three-year term, renewable unless otherwise determined by the Assembly Trustees. Of those first appointed, four shall serve three years renewable and three shall serve two years, renewable for a three-year term. Members appointed from 1 June 2024 shall be appointed for a three-year term. Trustee members shall serve during their appointed term as an Assembly Trustee."*

7. *In the Schedule to the Regulations, under the heading "Governance", in relation to paragraph 4: (i) in the second sentence of paragraph 4, delete "trustee" and substitute "Assembly Trustee", and (ii) delete the third sentence, which references Act VI 2018, which has now been repealed.*

Appendix III

THE CHURCH OF SCOTLAND FAITH ACTION PROGRAMME LEADERSHIP TEAM REMIT

Membership

1. The Faith Action Programme Leadership Team ("FAPLT") shall comprise:
 - A Convener
 - Five Vice Conveners to deputise for the Convener when unavailable and lead Programme Groups (with one of the Vice Conveners to be designated, on the recommendation of the Nomination Committee, as Depute Convener)
 - Five members appointed by the General Assembly through the Nomination Committee
 - Twelve members appointed by Presbyteries. There will be one such member for each Presbytery or Presbytery grouping
 - The Convener (or substitute) of the Theological Forum
 - The Convener (or substitute) of the Ecumenical Relations Committee.

No Assembly Trustee, member of another Agency of the Church or employee of the Church will be eligible to be a member.
2. The quorum shall be five members. The Convener shall have a casting vote.
3. The Convener shall be appointed for a term of four years. Of the Vice Conveners, two will be appointed for two years and three for three years as decided by the Nomination Committee. Subsequent to those first appointed, the Convener and Vice Conveners may be appointed from existing members and will conclude service at the conclusion of their term as Convener or Vice Convener.

Of the other members of FAPLT first appointed, one third will serve for four years, one third for three years and one third for two years as decided by the Nomination Committee.

Operation

4. FAPLT shall be a Standing Committee of the General Assembly as the successor body to the Faith Impact Forum and the Faith Nurture Forum. As such, it is an Agency of the General Assembly over which general oversight is exercised by the Assembly Trustees.
5. Meetings of FAPLT shall be held at least five times each year. Each meeting shall be minuted and copies of the minutes shall be sent to the Assembly Trustees promptly on being finalised.
6. Meetings shall be serviced and attended by such staff as the Chief Officer and as FAPLT shall determine.

Remit

7. FAPLT shall lead and deliver the Faith Action Programme to enable the delivery of the Church's identified priorities. It shall implement the strategic objectives of the General Assembly and the strategic priorities of the Assembly Trustees and shall work with the Assembly Trustees, the General Trustees, Presbyteries and other parts of the Church to achieve a collaborative approach with the purpose of nurturing the people of the Church in their witness, worship and service. In particular, it shall:
 - **Support the ministries of the Church**
 - i. Review recruitment processes for the recognised ministries of the Church, creating pathways that attract and allow the Church to recruit the required number of leaders for the recognised ministries for which they are suited and called
 - ii. Review and administer the selection processes for recognised ministries
 - iii. Provide pastoral support for the recognised ministries
 - **Equip inspirational leaders and disciples**
 - i. Create a single, integrated training programme supporting all levels and aspects of Church life
 - ii. Provide support to the local as required in respect of education, worship and mission and discipleship
 - iii. Assist Presbyteries as requested to create accessible platforms for the sharing of good practice across the Church
 - iv. Support and enable digital ministry both in delivery and roll-out
 - **Engage with congregations**
 - i. Resource congregations in the work of campaigning and advocacy for justice, peace, inclusion, neighbourliness and the integrity of creation
 - ii. Support and enable congregational engagement with the work of the Church outside Scotland and congregational involvement with Christian Aid

- **Engage with the wider world**
 - i. Develop and maintain mutually enriching relationships with partner churches at home and in the wider world
 - ii. Identify appropriate opportunities to engage with those displaced
 - iii. Identify appropriate opportunities to support peacemaking and peace-building
 - iv. Build appropriate interfaith relationships which lead to mutual understanding and respect
- **Public witness**
 - i. Share the ideas and experience of the Church with government, parliamentarians, ecumenical partners, faith groups, and civil society and support the exchange of information and opinions between national institutions and Presbyteries and congregations in the pursuit of justice, peace, and the integrity of creation.
 - ii. Speak truth to power on issues of poverty, marginalisation, violence, peace and justice, environmental protection and sustainability
- **Work with Presbyteries on Mission Planning**
 - i. Together with the General Trustees, assist in ensuring appropriate and robust Presbytery Planning and necessary readjustments in the context of the Presbytery Mission Plan Act (Act VIII 2021) or replacement legislation
 - ii. Assist in the provision of Specialist Ministries
 - iii. Ensure appropriate MDS recruitment, deployment and management processes
 - iv. Identify needs for planting and growing of new contextually relevant worshipping communities.
 - v. Work with other agencies to develop fresh expressions of Church.

Structure

8. There will be five Programme Groups, with the remits set out in the following section. Programme Groups will report to FAPLT and will have written delegated authority to take forward their respective elements of the Faith Action Programme. This will include the development of strategy and policy, and working alongside staff members in their implementation.
9. Each Vice Convener will lead a Programme Group. No other members of FAPLT will be a member of a Programme Group.
10. Programme Groups, with the exception of the Presbytery Mission Plan Implementation Group (PMPiG), will consist of four members appointed by the General Assembly through the Nomination Committee plus their Programme Group Leader. Of the four members, three will serve for four years and two for three years as decided by the Nomination Committee. PMPiG will consist of six members appointed by the General Assembly through the Nomination Committee plus their Programme Group Leader. Subsequent to the initial appointments, all Programme Group members other than Leaders, will serve four years. Programme Groups will have power to co-opt members to their Group, subject to approval by FAPLT. The number of co-opted members will not exceed the number of General Assembly appointed members, and only General Assembly appointed members will have the right to vote on decisions of the Programme Group.
11. Programme Groups may form short-life Task Groups to assist or advise them in the delivery of work. Such Groups will comprise no more than five individuals (of whom no more than two may be non-members of the Church), and be headed by a Programme Group member, with freedom to select other persons, including members of staff, as co-opts. The remit and composition of each such Group will be agreed by FAPLT and reviewed annually, should the task for which it is formed not be completed within a year. Task Groups will report to the relevant Programme Group. The number, size, remits and activities of such groups will be approved by the FAPLT Convener and reported to the General Assembly.

Programme Group Remits

12. The Programme Groups will have responsibility for the following work streams.
 - **The Mission Support Programme Group**
 - Equipping, inspiring, resourcing and supporting the Church locally, at Presbytery and at the National level in mission.
 - Engaging with congregations through international education and support.
 - Supporting new ways of being Church.
 - Overseeing international partnership support.
 - Developing the Church’s ministry and mission in Priority Areas.
 - Supporting the work of the Education and Schools Group and the Gaelic Group.
 - Supporting Ministries through pastoral care provision.
 - Supporting and enabling digital ministry both in delivery and roll-out.
 - **The People and Training Programme Group**
 - The recruitment, training and formation of those in the Recognised Ministries of the Church of Scotland.
 - The training, discipleship and support of members and elders of the Church of Scotland and maintaining key partnerships including those with Presbyteries and Academic Partners.

- Alongside Presbyteries, recruiting, resourcing and training people intentionally for the mission of God, especially nurturing those who are new to faith.
- Supporting ministries and learning through the ASCEND programme.

The Public Life and Social Justice Programme Group

- Equipping the Church to pursue God’s mission of inclusivity, social justice and care for creation in Scotland and around the world.
- Supporting activities of Presbyteries and congregations in engaging with national and international issues of justice, peace and the integrity of creation, with a priority for inclusion of those who are marginalised or struggle against poverty.
- Engaging policies which contribute to public life by developing and sharing the witness of the Church with government, parliament, ecumenical partners, faith groups, and civil society, and supporting the exchange of information and opinions between national institutions and Presbyteries and congregations.
- Providing a space in which to explore theologically, reflect, discuss and respond as a Church to important public matters that arise.

The Resource and Presence Programme Group

- Ensuring that net revenues are maximised through the resources available within the Faith Action Programme.
- The business output for Life & Work.
- Maximising the use of furlough properties.
- Overseeing the place of John Knox House/Scottish Storytelling Centre.

PRESBYTERY MISSION PLANNING PROGRAMME IMPLEMENTATION GROUP

The Group will be responsible for all aspects of Mission Planning in terms of Act VIII 2021, in liaison with Presbyteries, and will nurture and review strategic relationships with Presbyteries and other stakeholders, communicating effectively and appropriately in partnership.

1. Advise on bases of adjustment and reviewable charges.
2. Maintain documentation of Presbytery plans and associated records, including publicly available information and how the data collated from Presbytery Plans can be stored and accessible for use by relevant parties in strategic planning and development.
3. Monitor annual evaluation and development plans.
4. Deal with requests from Presbyteries for revisions of their plan.
5. Work to support Presbyteries in implementing Mission Plans and other areas relating to adjustment and inform the appropriate bodies of the resources, experience and support that PMPIG can provide along with how they might shape thinking around realistic planning for the future with Presbyteries.
6. Work with Presbyteries and liaise with the General Trustees in the classification and use of buildings and applications for work at buildings.
7. Monitor all aspects of Guardianships.
8. Monitor the overall patterns and trends in Mission Planning.
9. Undertake policy development for Mission Planning in partnership with all relevant parties.
10. To take such actions as required for it carry out its duties and functions, including but not limited to offering advice, consulting with, and issuing guidance to the National Church, Presbyteries and congregations.
11. FAPLT may call in any decision or matter for its own consideration. The Group may remit any decision or matter to FAPLT for its consideration.
12. Except in so far as retained by the Faith Action Programme Leadership Team (‘FAPLT’), to exercise the duties of the Team in respect of Presbytery Planning and Presbytery Mission Planning including but not restricted to those set out in:
 - 12.1 Appraisal and Adjustment Act (Act VII 2003)
 - 12.2 Vacancy Procedure Act (Act VIII 2003) as temporarily amended
 - 12.3 Presbytery Mission Plan Act (Act VIII 2021)
 - 12.4 Section 31 of the Faith Nurture Forum’s Deliverance to General Assembly 2021

Finance and Management

13. The Head of Finance & General Treasurer and Chief Officer will allocate a budget for the Faith Action Programme in consultation with FAPLT and by approval of the Assembly Trustees, based upon available finance resources. FAPLT shall work within that budget, ensuring co-ordination and oversight of priorities and with work ceasing if no longer required. FAPLT will agree with the Assembly Trustees by October each year measurable outcomes which it seeks to achieve.

Reporting

14. A draft of the Report on the Faith Action Programme will be submitted to the Assembly Trustees for approval no later than four weeks before the date on which it is due to be lodged with the Principal Clerk.
15. The Convener and Vice Conveners together on behalf of FAPLT and its Programme Groups will present the Report on the Faith Action Programme to the General Assembly, assisted as appropriate by other members or by senior staff.

Continuity

16. Other than as provided for in terms of paragraph 17 of this remit, FAPLT shall assume all of the rights, assets and responsibilities of the Faith Nurture Forum and the Faith Impact Forum, whose work and functions are incorporated into the work and functions of FAPLT. Any existing trust funds and all future donations and legacies received in connection with either the Faith Nurture Forum or the Faith Impact Forum or any such work or functions will be held and applied by the Assembly Trustees on behalf of FAPLT, all according to the terms and conditions applying to individual donations.

The Ministries Council and World Mission Council

17. The Ministries Council and World Mission Council will remain as constituent committees of FAPLT, with members appointed from among the membership of FAPLT and with specific responsibility for acting as the statutory employer of individuals who are members of the Church of Scotland Pension Scheme for Ministers and Overseas Missionaries and the Church of Scotland Pension Scheme for Ministries Development Staff.

Appendix IV

SCHEDULE

The Salvesen Fund

1. The Salvesen Fund was reorganised in 2023 with the consent of the Office of the Scottish Charity Regulator (OSCR).
2. The purpose for which the trustees of the Salvesen Fund (the "Trustees") hold the trust fund is to apply the whole fund, both capital and income, to provide support to the Church of Scotland in its work as it labours, itself or through its partner Churches, organisations or communities, for the advancement of the Kingdom of God throughout the world (but outwith the UK and Channel Islands) through Christian worship, fellowship, instruction, mission, and service.
3. The Trustees are the Assembly Trustees.
4. In carrying out their duties as trustees, the Trustees may delegate to a committee the day-to-day administration of the Trust.
5. The Trustees shall meet as necessary, and at least once per calendar year.
6. The Trustees shall maintain minutes of their meetings, duly approved. The minutes shall include a full account of the work of any delegated groups, with a synopsis of all applications received, and the reasoning for recommendations made to the Trustees.

Appendix V

Trustees' Constitution and Remit

1. The third and fourth sentences of clause 10 shall be deleted and the following shall be substituted:

"In addition to appointed Trustees, the Business Committee of the General Assembly and the Church of Scotland General Trustees shall each appoint one of their members as a representative who shall be entitled to attend all meetings as a corresponding member but without a right to vote or make a motion, such member being eligible to serve for a maximum period of three years".

2. The following sentence shall be inserted as a new clause 13:

"There shall be an Israel Sub-Committee with the remit and powers set out in Schedule G below".

3. The following shall be inserted as a new clause 17 (re-numbered as clause 18):

"The Trustees have and may exercise all the functions and powers held formerly by the Faith Action Programme Leadership Team (formerly the Faith Impact Forum and previously the World Mission Council and its Middle East Committee) under the Constitution of the Scots Memorial, Jerusalem (St. Andrew's Church and Hospice) Trust. The Convener of the Trustees and the Chief Officer shall be the successors in office of the Convener and Secretary of the World Mission Council and as such are trustees ex officio under the said Constitution".

4. The following shall be inserted as a new Schedule G:

Israel Sub-Committee Remit

1. The Committee shall have delegated authority from the Assembly Trustees for:-

- (a) Oversight of the Church's work and relationships in Israel and Palestine;
- (b) Management, maintenance and oversight of the Church's establishments in Israel ("the Establishments"),

which are:

- The Scots Hotel, Tiberias
- St Andrew’s House Hotel, Jerusalem
- Tabeetha School, Jaffa
- St Andrew’s Memorial Church, Jerusalem
- St Andrew’s Church, Tiberias

(c) Management, maintenance and oversight of land owned by the Church in Safed (currently leased to the Israeli Ministry of Health) and a cemetery in Tiberias.

This shall be recorded in a formal Scheme of Delegation to be put in place by the Assembly Trustees.

2. The Assembly Trustees shall maintain budgetary control of the use of the resources allocated to the work of the Committee.
3. The Committee shall appoint Board members to St Andrew’s Galilee Ltd, St Andrew’s Scottish Centre Ltd and Tabeetha School, Jaffa. With reference to St Andrew’s Galilee Ltd and St Andrew’s Scottish Centre Ltd, the Church of Scotland Trust as sole shareholder, will approve these appointments. The Board of Directors of St Andrew’s Galilee Ltd, the Board of Directors of St Andrew’s Scottish Centre Ltd and the Board of Governors of Tabeetha School shall each report to the Committee.
4. The Boards of Directors and Board of Governors shall be responsible for the day to day oversight of the Establishments. This remit shall include:
 - 4.1 developing strategies for the work of the Establishments within the overall strategies set by the General Assembly and enacted by the Assembly Trustees, and recommending proposals to the Committee for approval;
 - 4.2 ensuring that robust best practice management systems and procedures for the Establishments are in place and followed;
 - 4.3 ensuring that all necessary financial controls and protocols are in place and adhered to, including the preparation of budgets, investment plans, and expenditure authorisations;
 - 4.4 appointing and managing locally based staff in senior management positions within the Establishments;
 - 4.5 ensuring risk registers are updated regularly;
 - 4.6 developing investment and maintenance plans;
 - 4.7 liaising with all relevant stakeholders, including the Church of Scotland Trust;
 - 4.8 ensuring compliance with General Assembly policy in respect of the Church’s work within the Establishments;
 - 4.9 ensuring effective communication and reporting processes to the Assembly Trustees are in place and adhered to.
5. The Committee shall be responsible, under the authority of the Assembly Trustees, for implementing policies and strategies agreed by the General Assembly in respect of the Church’s wider engagement in Israel and Palestine. In doing so it shall work closely with the Principal Clerk and the Ecumenical Officer.
6. In the event of major capital investment in any property or land owned by the Church in Israel being proposed by the Committee and approved by the Assembly Trustees, the Committee shall manage the project, reporting regularly to the Assembly Trustees, who shall retain overall responsibility for the project. The Assembly Trustees shall appoint a supervisory group with suitable skills and expertise, including representative(s) of the Church of Scotland Trust, with a view to ensuring that any such project is completed on time and within budget.

Management

7. The Resource and Presence Manager shall be responsible for the line management of the Principal of Tabeetha School and the General Managers of the Scots Hotel, Tiberias and the St Andrew’s House Hotel, Jerusalem.
8. The Resource and Presence Manager shall also be responsible for the line management of the ministers of St Andrew’s Memorial Church, Jerusalem and St Andrew’s Church, Tiberias.
9. The Resource and Presence Manager shall report to the Chief Officer.
10. The Convener of the Assembly Trustees shall be responsible for ensuring that all requirements of this remit are implemented.

Membership

11. The Committee shall comprise:
 - a Convener (who shall be a member of the Assembly Trustees)
 - a Vice-Convener (who shall be the Convener of the FAPLT Resource and Presence Programme Group *ex officio*) to deputise for the Convener when unavailable
 - three members
 - the Chair of the Board of Directors of St Andrew’s Galilee Ltd, the Chair of the Board of Directors of St Andrew’s Scottish Centre Ltd, and the Chair of the Board of Governors of Tabeetha School, who shall each serve as non-voting members of the Committee

12. The Convener and Vice-Convener shall serve for three years each (non-renewable) save that the first Vice Convener shall serve for two years. Subsequent to those first appointed, Conveners and Vice-Conveners may be appointed from existing members and shall conclude service at the conclusion of their term as Convener or Vice Convener.
13. Voting members shall serve for three years, renewable for one further term on special cause shown. Trustee members shall serve during their appointed term as an Assembly Trustee.
14. At least two members of the Committee (including the Convener) shall be members of the Assembly Trustees. Other voting members shall be appointed by the Assembly Trustees, working in collaboration with FAPLT and the Nomination Committee.
15. The Committee shall also have the power, subject to the prior written approval of the Assembly Trustees, to co-opt other individuals onto its membership for specific and time limited tasks. Any such individuals shall be non-voting members of the Committee.
16. In view of the range and complexities of the work, the Committee shall have the power to commission such professional advice as is appropriate and necessary in order to enable it to fulfil its remit.
17. The Committee shall be serviced by the Resource and Presence Manager and the designated Finance Manager. The Chief Officer shall attend meetings of the Committee.

Meetings

18. The Committee shall meet at least quarterly and has discretion to decide on the format, duration and agenda of its meetings. Additional meetings may be called to address urgent issues. All meetings shall be minuted and the minutes shall be circulated to the next meeting of the Assembly Trustees after the relevant meeting of the Committee.

Quorum

19. The quorum shall be three members. The Convener shall have a casting vote.

Reporting and approvals

20. The Committee is accountable to the Assembly Trustees and shall report, through its Convener, to the Assembly Trustees on its activities. Following each meeting of the Committee, a report shall be made to the Assembly Trustees and at each meeting of the Assembly Trustees an update on any material developments will be provided. At least once a year the Convener shall present a full report on the work of the Committee to a meeting of the Assembly Trustees.
21. All approvals which require to be given by the Assembly Trustees in terms of the Scheme of Delegation shall be timeously sought and accompanied by full details of all relevant matters to enable informed decisions to be taken.

Appendix VI

SEEDS FOR GROWTH COMMITTEE MEMBERSHIP

	Term ends	Name
Convener	2025	Rev Neil Glover
Vice Convener	2026	Rev Jamie Milliken
(Assembly Trustee)	While trustee	Rev Barry Hughes
(Assembly Trustee)	While trustee	Rev Norman Smith
Committee Member	2026	Rev Lynsey Brennan
Committee Member	2025	Rev Fiona Morrison
Committee Member	2026	Mr Steven Owens
Committee Member	2026	Mrs Heather Thorp
Committee Member	2025	Mrs Gillian Gunn
Co-opt		Mrs Anthea Bircham
Co-opt		Mr Michael Harvey
Co-opt		Rev Mark Johnston

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Governance

The operation of the Seeds for Growth Fund shall be overseen by a Committee of eleven persons, two of whom will be Assembly Trustees. The other members shall be appointed by the Assembly Trustees working in collaboration with the Nomination Committee. Members so appointed shall serve a three-year term, renewable unless otherwise determined by the Assembly Trustees. Of those first appointed, four shall serve three years renewable and three shall serve two years, renewable for a three-year term. Trustee members shall serve during their appointed term as an Assembly Trustee

EQUALITY, DIVERSITY & INCLUSION (EDI) GROUP MEMBERSHIP

	Term ends	Name
Convener	2026	Rev Mandy Ralph
Vice Convener	2025	Tamsin Munro
(Assembly Trustee)	While trustee	Jennifer MacDonald
(Assembly Trustee)	While trustee	Rev Phil Ziegler
Group Member	2024	Rev Blair Robertson
Group Member	2024	Rev Jessie Fubara-Manuel
Group Member	2025	Mark Cooper
Group Member	2025	Rev D. McCartney
Group Member	2025	Rev Shuna Dicks
Group member	2026	Rev Elijah Obinna
Group member	2026	Kay Keith

Governance

The remit of the Equality, Diversity and Inclusion Group is to offer assistance and advice to the Assembly Trustees in the development of strategies, programmes and projects on matters of Equality, Diversity and Inclusion; promote and develop work to improve awareness and understanding around issues of Equality, Diversity and Inclusion in the Church of Scotland; report to the Assembly Trustees on progress made in discharging the remit.

Members of the Group shall be appointed in accordance with a system approved by the Assembly Trustees and the Nomination Committee.

References

[i] Taken from the standard reference book on Stipend, by Rev A J Gibson, Stipend in the Church of Scotland, A.J. H Gibson 1961;2

[ii] This includes all Ministries – including Probationers, Interim Ministers and Associate Ministers but not MDS