

## ASSEMBLY TRUSTEES MAY 2025

### Proposed Deliverance

#### The General Assembly:

1. Receive the Report.
2. Receive the 2024 Report and Accounts of the Church of Scotland Unincorporated Entities (*Section 3*).
3. Pass Regulations amending the Congregational Contributions “Giving to Grow” Regulations (Regs I 2022), as amended, as set out in Appendix 1 (*Section 4.26 and Appendix 1*).
4. Instruct Presbyteries to work with charges who are not currently paying full ministry costs, to foster stewardship such that these charges achieve growth in their contributions towards ministry costs within the next two years (*Section 6*).
5. Agree the total number of planned ministry posts for 2026 remains at 600 plus 60 vacancies with recognition a different method of distribution may be brought forward to General Assembly 2026, remaining subject to annual reporting and agreement of the General Assembly (*Section 7.1*).
6. Approve the remit for a Presbytery and Partnership Support Programme Group incorporating the work of Presbytery Mission Plan Implementation Group (*Section 8.1 and Appendix 2*).
7. Note the position with regard to the work carried out by the Assembly Trustees, FAPLT, the Legal Questions Committee and the Theological Forum on ministerial tenure (*Section 9*).
8. Pass an Act amending the Presbytery Mission Plan Act (Act VIII 2021) as amended, as set out in Appendix 3 (*Section 9.12 and Appendix 3*).
9. Pass the Stipend Regulations as set out in Appendix 4 and repeal the National Stipend Scheme Regulations (Regs VII 2003) (*Appendix 4*).
10. Affirm the Assembly Trustees work in conjunction with FAPLT and all other relevant Stakeholders regarding the development of the Resource Church model (*Section 13.10*).
11. Encourage the whole Church of Scotland to continue to pray for peace with justice in Israel, Gaza, the West Bank, and Lebanon, and to continue to advocate for the creation of a State of Palestine alongside the State of Israel (*Sections 15.1 to 15.10*).
12. Instruct the Israel Palestine Committee to continue to share the voices of those from the region, particularly Palestinian Christians, and to raise awareness of their situation and history with Church members, through resources, the media, and 24<sup>th</sup> of the month events (*Sections 15.1 to 15.10*).
13. Note the ongoing work relating to the commercial establishments in Israel and the Church of Scotland’s presence in Israel and Palestine (*Section 15.12*).
14. Adopt the statement and associated actions of: *A Theology of Disability: A Statement for Inclusion and Understanding within the Church of Scotland* (*Section 20.5 and Appendix 6*).
15. Approve the amendments to the Constitution and Remit of the Assembly Trustees as set out in Appendix 7 (*Section 25.3 and Appendix 7*).
16. Approve the proposed changes to the remit of the Social Care Council and update the Council’s constitution to reflect those changes and also the changes agreed by General Assembly in 2020 (*Section 26 and Appendix 8*).
17. Approve the following appointments to the Assembly Trustees – Sarah Ross, minister at East Kilbride Moncreiff; Keith Blackwood, minister at Aberdeen Mannofield; Adam Dillon, minister at Glasgow Sherbrooke Mossbank; and Deon Oelofse, minister at Elgin (*Section 25.6*).

## Report

### 1. FOREWORD

**1.1** The Assembly Trustees are charged by the General Assembly to be the Charity Trustees of the unincorporated Standing Committees of the Church, with overall responsibility for its effective financial management and strategy. This remit sits beyond the central Committees and Councils of the Church to ensure that resources, people and finance, are available to enable Ministry and Mission in all its forms to be accessible across Scotland.

**1.2** In 2024, the General Assembly instructed the Assembly Trustees to reach a balanced budget by 2027. The financial situation since last year's Assembly has in fact worsened and the Church of Scotland is at a tipping point in terms of its financial viability. This has resulted in the Trustees having to take a number of decisions in recent months which they hoped could be avoided. As reported below this has involved a voluntary exit scheme followed by compulsory redundancies in the National Administration alongside the reshaping of work which can be delivered. There has had to be a considerable reduction in the Seeds for Growth budget allocation. Changes to Vacancy Allowance, which are now limited to the costs of a locum or of pulpit supply of vacant congregations, were enacted in January. Alterations to the Presbytery Mission Plan Act (Act VIII 2021) are also being brought to this year's Assembly which will introduce a closer focus on congregational financial sustainability and will bring about mandatory Adjustment in cases where congregations cannot meet their debts as they arise.

**1.3** It is with heavy hearts that the Assembly Trustees present this report. The Assembly this year is being asked to make some difficult decisions which have for many years been avoided. With free reserves now equivalent to less than five months of operating costs, the Church needs to act now, hence the presentation of a report in such stark terms. The Trustees' role is to enable more than the good governance of the charity – although this is an essential element of the task entrusted to us – it is primarily to ensure that the Church is sustainable to enable the good news of Jesus Christ to be proclaimed across the land. It is on this basis that work is being taken forward over the next year to produce a Financing Ministry Model which is flexible and sustainable, enabling the Church to pay for its Ministry needs and remain fit for the future.

### 2 INTRODUCTION

**2.1** Over the last twelve months, the Trustees have continued the direction of travel outlined across previous General Assemblies, of striving to balance income and expenditure whilst ensuring adequate resourcing of ministry and mission. This task is becoming increasingly difficult. The primary source of income remains the sacrificial giving of members. The severity of the Church's financial situation has increased as a result of the continued fall in membership whilst having to accommodate additional expenditure as we invest in the future through the likes of funding the new Presbytery structures and the Seeds for Growth initiative.

**2.2** Mission and Ministry is central to the decision-making of the Assembly Trustees. The Church's constitutional commitment to territorial ministry obliges us to uphold this obligation, yet its long-term sustainability remains uncertain. The Church retains the freedom to adapt its ministry and worship to meet evolving spiritual and societal needs. Whether through traditional parish structures or innovative forms of mission, this flexibility allows the Church to remain faithful to the gospel while responding to change.

**2.3** A well-supported ministry is essential for the Church's future. Ministers play a vital role in spiritual leadership, and the Church is committed to equipping them through training and education. Ensuring that ministries are resourced effectively and correctly at time of need, strengthens the Church's ability to lead congregations in preaching, teaching, and sacramental life. Whilst the time is upon us to reflect on the opportunities before us and make them count for God's mission in Scotland, it is evident that progression in terms of finding a spirit of unity and cooperation through one voice is required. This work, in terms of the journey, has begun as we gather around the vision of the Church of Scotland and the guiding principles of the Articles Declaratory.

### 3 FINANCE

#### 3.1 AUDIT OF ANNUAL ACCOUNTS FOR 2024

**3.2** It is the responsibility of the Assembly Trustees to prepare and approve the audited Trustees 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 Accounts 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 our 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.

### 4 NATIONAL FINANCES

#### 4.1 The reality of our position

**4.2** The finances of the Church are complex and the way they are presented is governed by charity law and accounting regulations. On paper, the Church looks like it has an abundance of wealth, but in reality, this is simply not the case.

**4.3** Several factors contribute to this including (figures are taken from the 2023 audited financial statements, at the time of writing the 2024 figures are not available):

**Restricted and endowment funds** – these are funds where the original donor of the money specified how it was to be used. Restricted funds can only be spent on specific activities or sometimes in a specific location. Endowment funds must be held, and the income they generate spent as directed by the original donor. In some cases, the endowment itself can also be spent on a specific purpose. The Assembly Trustees have limited discretion over how these amounts are spent. At December 2023 our restricted funds totalled £125.3 million, and endowments were £18.9 million.

**Social investments** – these are funds where we have made an investment either fully (programme related) or partly (mixed motive) in pursuit of our charitable purposes. As the money is invested it cannot be spent elsewhere. At December 2023 our social investments totalled £10.1 million.

**Functional fixed assets** – amounts that are tied up in fixed assets that we use for our day-to-day activities are not available to spend elsewhere. These would include our offices as well as all elements of equipment and fixtures. At December 2023 our functional fixed assets totalled (i.e. excluding those parts of 121 George Street which are let out) were £10.1 million.

**Designated funds** – these are otherwise unrestricted funds which have been earmarked by the Trustees for future expenditure. Designated funds that have been committed cannot be spent elsewhere, and these totalled £0.2 million at December 2023.

**4.4** When these amounts are stripped out, we are left with our free reserves, which represent the funds that are readily available to spend on our charitable activities. Of our total funds at December 2023 of £215.8 million, only £51.2 million represented free reserves, equating to approximately 5 months of expenditure.

**4.5** We have previously talked about when the ongoing operating deficits will cause the General Fund to run out. The reality is that we can never get anywhere near that point. All charities need to have a base level of reserves, effectively providing their working capital and acting as a buffer to ensure their financial sustainability. The Church is no different. With just five months of expenditure left in our free reserves urgent action is needed to achieve a balanced budget. Our modelling, based on the budgets to 2030 shown below, indicate that our free reserves will reduce by £19 million between 2024 and 2030.

#### **4.6 Restricted funds**

**4.7** As stated above, restricted funds can only be used for the purpose specified by the original donor. The Church has many hundreds of different restricted funds, some of which date back many years and are for purposes which are no longer relevant. Work has been ongoing for a period of time to understand the nature of the original restriction and, where appropriate, formally reorganise these funds with OSCR so that they are available for broader use. This process is very time consuming. Since the autumn of 2024 we have been using additional resource to progress this work and to ensure that wherever possible we are charging expenditure, including the costs of administering the funds, against these balances, which has the added benefit of preserving our free reserves.

**4.8** From 2025 our management reporting will split out the spend of these funds, recognising that a deficit caused by spending them is a positive thing. In reality it is merely a timing difference because the money was received and recognised in a prior year and is being spent in a subsequent one.

#### **4.9 2024 Financial results**

**4.10** At the time of writing the full year end statutory accounts for 2024 are still being prepared. The figures discussed below are based on the unaudited management accounts and ignore the impact of certain year-end adjustments required by the charity accounting rules, such as the revaluation of investments.

**4.11** The budget for 2024 was an operating deficit of £8.151 million. The actual result was an operating deficit of £5.898 million. The main reasons for the variance can be explained as follows;

	£'000
Budgeted operating deficit	(8,151)
Reduction in congregational contributions	(132)
Faith Action overspend	(912)
Support and Services underspend	479
Office of the General Assembly underspend	347
CrossReach overspend	(1,794)
Seeds for Growth underspend	765
Transfer of funds	(2,224)
Legacies, donations and grants	3,934
Investment income	994
Actual operating deficit	<u>(5,898)</u>

Notes on the variances;

- Congregational contributions were slightly lower than anticipated as a result of recalculating Giving to Grow following parish adjustments.
- The Faith Action overspend includes £134k in respect of vacancy allowance and £703k in respect of unpaid rent from the establishments in Israel who were unable to make any payments back to us during the year.
- The overspend for CrossReach includes an additional contribution to Scotland's Redress Scheme of £640k as required by the Scottish Government and within the Church's overall capped contribution to the Scheme.

**4.12** In summary, against a budget deficit of £8.15m, we came in £2.25m better. However, the main reason we ended up better than budget was that investment income and legacies, both of which are difficult to predict or control, contributed £4.9m of additional income.

**4.13** Elsewhere, conscious management of expenditure in support & services and other central areas and delays in Seeds for Growth investment, which occurred for administrative reasons, offset greater than anticipated deficits in Social Care and Faith Action.

**4.14** The management accounts for the three wholly owned subsidiary establishments in Israel, namely St Andrew's Galilee Limited (The Scots Hotel, Tiberias), St Andrew's Scottish Centre Limited (Scots House Hotel, Jerusalem) and Tabeetha School in Jaffa showed a combined deficit for the year of £1.3 million reflecting the challenging operating conditions they faced. During 2024 the establishments were not able to pay amounts due to the national Church in respect of rent, loan interest and capital loan repayments. These amounts remain due and at 31 December 2024 the total owed but unpaid stood at £1.28 million.

**4.15** As in previous years, the final statutory accounts will show a very different year end result to the operating deficits explained above. This is because the charity accounting rules require us to make various year-end adjustments as follows;

**Revaluation of investments;** our balance sheet must record investments at their market value rather than what we actually paid for them. Each year this gives rise to an accounting adjustment, through the statement of financial activities, to either increase (a gain) or reduce (a loss) the carrying value of the investments. It's important to note that this is a paper exercise, the gain or loss is unrealised and doesn't represent monies that we can spend unless we sell the investments, and at the time of sale the actual gain or loss will depend upon the market value at that time.

**Pension scheme liabilities;** we have to include a liability in respect of a deficit on any of the Church's three defined benefit (final salary) pension schemes. We have to obtain a valuation of the three schemes each year to ascertain the position at the balance sheet date. Again, this is a paper adjustment and doesn't represent a liability that would ever be paid. In recent years the schemes have been in surplus and so no deficit needs to be recognised. We are not permitted to recognise the surplus as it doesn't belong to the Church.

**Future income;** the rules for the deferral of income by charities are particularly complex and, in many circumstances, we can't match income with the expenditure it relates to. In tracking our operating result, we ensure that we carefully match income and expenditure in the periods to which they relate, ensuring we get an accurate picture of the financial situation, but in the statutory accounts we have to also recognise the income which doesn't meet the criteria for deferral. This mainly applies to CrossReach.

**Profits on disposal of properties;** the Statement of Financial Activities includes the realised gain when a property is sold for more than its book value (and conversely if a property is sold at a loss the SOFA includes that loss). These amounts mainly relate to the properties owned by the Housing & Loan Fund. They are not operational transactions.

**Consolidation adjustments;** the statutory accounts report our results as a group, incorporating the three establishments in Israel. The process of consolidating these results includes various accounting adjustments which affect the reported surplus or deficit.

**4.16** The amounts in relation to each of these adjustments can be significant and so it's critical that we don't allow our assessment of the Church's financial position to be coloured by them.

#### **4.17 2025 Budget**

**4.18** We reported to the General Assembly last year that the outline budgets for 2025 to 2029 included unidentified, but necessary, cost savings of £4 million per year. At that stage the outline budgeted deficit for 2025 was £5.142 million.

**4.19** Over the summer of 2024, as we collated the figures provided by each department within the National Office and calculated the impact of other known changes, such as stipend and salary increase, it became clear that, not only had these necessary savings not been achieved, budgeted expenditure had actually increased from the figures presented last year.

**4.20** As a result, and despite anticipated income being some £3.93 million higher than previously forecast, the first full draft budget for 2025 actually showed a deficit of £7.625 million.

**4.21** Not surprisingly, in October 2024, the Trustees refused to approve this budget and instructed the Senior Leadership Team to come up with a further plan of action to significantly reduce the budgeted deficit and move towards a break-even position for 2027.

**4.22** In the meantime, while work to identify and implement savings is progressed, we do need a budget for 2025 for operational and management reporting purposes and so, in December 2024, the Trustees approved an interim budget, incorporating all known information at that time. At relevant points during 2025 a revised forecast will be prepared, incorporating the implementation costs and subsequent savings from the action plan.

## Church of Scotland Unincorporated Entities – Charity Budget 2025

£'000

## Income

Congregational contributions	39,695
Stipend Endowment Income (and Glebe Rent)	4,409
Investment and other income	8,186

Total income	52,290
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## Local expenditure

Parish Ministries direct costs	31,063
Locum costs and pulpit supply	2,974

Total Parish Ministries costs	34,037
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Transition funding	1,302
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Presbytery funding	1,464
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Seeds for Growth	2,500
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	39,303
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## National Office Expenditure

Faith Action	6,540
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Office of the General Assembly	1,479
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Support & Services Departments	8,797
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Other Funds including Housing & Loan	472
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	17,288
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## CrossReach funding

Operational funding	1,010
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Approved operational spend	749
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	1,759
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Total operational costs	58,350
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Operating deficit	(6,060)
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Utilisation of restricted funds	3,798
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## Explanatory notes on the 2025 budget:

- Congregational contributions are calculated based on assessed congregational accounts for 2023.
- Parish Ministries are based on 472 ministers of Word and Sacrament; 75 Ministries Development Staff; 20 Assistant Ministers; 13 Interim Ministers; 3 Ministers for the Deaf as well as 307 vacancies, a total number of posts of 890. This greatly exceeds the vacancy figure within the 600 + 60 assumptions because we are still in a transitional phase as Presbytery Mission Plans are implemented.
- Ministries and staff costs include a 2.5% pay increase for 2025.
- The increase to employers National Insurance costs is reflected in the budgets for the Central Services Committee and Ministers, with the additional cost totalling £635K.
- Support & 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 are separate legal entities, is included in Other Income.
- Utilisation of restricted funds represents expenditure from restricted funds as described above and does not give rise to a true deficit.
- The figure of £2.5m for Seeds for Growth reflected the position at the time of setting the 2025 budget which has subsequently been revised during the exercise to prioritise our expenditure

**4.23** There is a further capital expenditure budget for the Church of £3.698 million for various projects including the Digital Transformation programme reported last year (£498k) and the purchase of properties by the Trustees of the Housing & Loan Fund (£3.2 million).

#### 4.24 Rolling Budgets 2026 to 2030

**4.25** The rolling budgets for 2026 to 2030 are provided below, but it should be noted that, at this stage, they are an extrapolation of the 2025 budget, and we know that there will be significant changes to the numbers shown. The Assembly Trustees are committed to the ongoing programme of action and to achieving a break-even budget for 2027.

##### Church of Scotland Unincorporated Entities - Charity Rolling Budget 2026 - 2030

	2026	2027	2028	2029	2030
	£'000	£'000	£'000	£'000	£'000
<b>Income</b>					
Congregational contributions	39,817	39,810	38,524	37,727	36,875
Stipend Endowment Income (and Glebe Rent)	4,489	4,570	4,653	4,738	4,825
Investment and other income	7,382	7,229	7,181	7,107	7,083
<b>Total income</b>	<b>51,688</b>	<b>51,609</b>	<b>50,358</b>	<b>49,572</b>	<b>48,783</b>
<b>Local expenditure</b>					
Parish Ministries direct costs	30,212	30,374	31,051	30,889	30,896
Locum costs and pulpit supply	2,806	2,650	2,582	2,572	2,562
<b>Total Parish Ministries costs</b>	<b>33,018</b>	<b>33,024</b>	<b>33,633</b>	<b>33,461</b>	<b>33,458</b>
Transition funding	434	-	-	-	-
Presbytery funding	1,481	1,505	1,525	1,555	1,586
Seeds for Growth	2,500	2,500	2,500	2,500	2,500
	37,433	37,029	37,658	37,516	37,544
<b>National Office Expenditure</b>					
Faith Action	5,279	5,400	5,322	5,365	5,469
Office of the General Assembly	1,617	1,535	1,513	1,361	1,408
Support & Services Departments	8,761	9,094	9,036	9,026	9,277
Other Funds including Housing & Loan	(619)	476	(196)	644	748
	15,038	16,505	15,675	16,396	16,902
<b>CrossReach funding</b>					
Deficit funding	1,010				
Approved operational spend	749	749	749		
	1,759	749	749	-	-
<b>Total operational costs</b>	<b>54,230</b>	<b>54,283</b>	<b>54,082</b>	<b>53,912</b>	<b>54,446</b>
<b>Operating deficit</b>	<b>(2,542)</b>	<b>(2,674)</b>	<b>(3,724)</b>	<b>(4,340)</b>	<b>(5,663)</b>

#### 4.26 Congregational income and Giving to Grow

**4.27** The Giving to Grow Regulations require us to undertake an annual review to ascertain whether they need to be amended in any way. Given the work that has been ongoing on the new Financing Ministry model, and the acceptance that fundamental change will be brought to General Assembly in 2026, it was agreed that the review of the Giving to Grow Regulations should be light touch this year. Therefore, the changes to the Giving to Grow regulations are minimal, with suggested amendments to improve consistency and align with updates to legislation (see Appendix 1).

#### 4.28 Vacancy Allowance

**4.29** At £4.026 million in 2023, Vacancy Allowance represented a significant cost to the Church. A comprehensive review of the application of the allowance was undertaken in the early autumn of 2024 with various options given detailed consideration by a range of stakeholders. It was agreed that the intention of Vacancy Allowance was to ensure that vacant congregations were not left out of pocket because of the costs associated with employing a locum or using pulpit supply. Accordingly, the application of Vacancy Allowance was changed with effect from 1<sup>st</sup> January 2025 such that, rather than blanket application of a full allowance to all congregations who are without a minister, the costs of a locum or of pulpit supply of vacant congregations are met by the National Church. No change was made for Congregations in Guardianship, who continue to receive a full Vacancy Allowance against their Giving to Grow assessment and are invoiced for the cost of locum provision.

**4.30** The change to the operation of Vacancy Allowance was not a decision that was made lightly but, given the overall state of the Church's finances it was judged to be necessary. The new system was in keeping with the original intention of the allowance and therefore the fairest option available. It will result in an anticipated saving of nearly £870k in 2025.

**4.31** There will be further changes to Vacancy Allowance due to the proposed new definition of vacancy in the new Call, Election and Appointment of Ministers of Word and Sacrament Act and the revised Presbytery Mission Plan Act. This sets out that a charge is only vacant if Presbytery has given permission to call. Further details can be found within the FAPLT report.

#### 4.32 Financing Ministry

**4.33** As we move to a balanced budget for 2027, considerable work is being undertaken to outline what a sustainable model for Financing Ministry might look like. We seek to address a number of the known shortcomings of the current system and, most importantly, to give a great deal of control back to individual congregations. This is a complex process as we try to balance the various factors at play.

**4.34** The stark reality is that we can never have a fully sustainable operating model until we can address the real-terms decline in the income of the Church as a whole. Until we can start to grow membership numbers and income, we will always be in the position of having to make further cuts.

**4.35** The fundamental principle of the new model would be that a charge that was able to meet the full cost of having a full time Minister of Word and Sacrament would be able to call a minister with the permission of Presbytery. This puts the control back firmly at the local level. The full cost of a minister will include indirect costs as well as direct ones. With a commitment to a priority to the poor, provision must also be made for those not able to meet the full cost of ministry. This is in line with our stated objective to promote the ministry and mission of the Church throughout all of Scotland.

**4.36** In terms of the funding of Presbyteries, we are examining ending the current system whereby a significant proportion of Presbytery income moves in a circle, coming from the national budget, but paid for by congregational contributions to the national office. Rather, Presbyteries would set their own budget based on the work they are tasked with undertaking, and this would be funded from Presbytery dues. This would again give a degree of control back to local congregations who, in their role as Presbyters (ministers within the bounds and an equal number of elders) would have to approve the Presbytery budget.

**4.37** National Office funding would operate in a similar way, with the budget for the coming year being presented to the General Assembly, clearly showing how much would be collected from congregations to fund it. This would allow Commissioners to the Assembly to instruct changes either way; whether to reduce costs by agreeing activities should cease, or to accept an increase in congregational contributions in order to meet ongoing costs or fund new work streams deemed of value to the Church.

**4.38** We also envisage a fundamental change to the way congregational income is assessed and contributions collected. The current system, where for example, a congregation's income for 2023 is used as a basis of assessment for how much they pay in 2025, causes significant challenges, particularly in circumstances when income fluctuates substantially. The idea of contributions in respect of Presbytery and National Office being paid in real time, by instalments, in the year to which they relate is currently being considered. Estimated payments on account of contributions in respect of ministry would be paid during the year, with the actual liability calculated as part of the year end process and any balancing amount recognised as a liability in fully accrued SORP accounts or noted as a liability within Receipts and Payments accounts. In this way the contributions will be matched against the relevant income, thereby removing the current disparity.

**4.39** Over the coming months we will continue to work on the model, making adjustments where necessary, with a view to bringing full proposals to General Assembly in May 2026, for implementation from 1st January 2027. The changes to the Presbytery Mission Plan Act (Act VIII 2021) in respect of insolvent congregations and tenure coming before this General Assembly are essential building blocks to allow us to move to the new financial model.

## 5. INCOME GENERATION

**5.1** In addition to various initiatives to assist congregations to grow income at a local level, including the excellent Bearing Fruit tool designed by the Stewardship Team (see below), work has also been ongoing to look at improving fundraising at a national level. Initial work has taken place to consider how this should be taken forward, recognising that a careful approach is needed because the National Office should not compete with either congregations or CrossReach for available funding streams. The Trustees will take this project forward during 2025/26.

## 6. STEWARDSHIP

**6.1** In this current season of the Church's life, the need for Stewardship has never been so vital. In the first chapter of his letter to the Colossians, Paul calls on the church to *"live a life worthy of the Lord and please him in every way: bearing fruit in every good work"* (v.10). This call remains relevant for the Church today, challenging us both individually and collectively to examine our values and practices.

**6.2** Recognising that all aspects of our lives – including our stewardship – must align with this calling, we seek to honour God and bear fruit for God's kingdom through prayerful planning, creative thinking, generous giving and faithful resource management.

### 6.3 *Bearing Fruit* – a financial health-check for growth

**6.4** Inspired by those words from Colossians, the Trustees are pleased to report on the recent launch of an online financial health-check tool, *Bearing Fruit*, designed to help congregations develop a culture of generosity and healthy financial practices that support growth. The topics covered are:

- culture of generosity
- preaching and the offering
- enabling and encouraging giving
- Gift Aid and Gift Aid Small Donations Scheme
- income generation
- legacy giving
- reserves policy
- annual accounts and budgeting.



**6.5** By completing a series of simple questions, congregations can receive a tailored report with practical advice and resources to support them in those key areas. These reports are generated for each congregation's sole use; no data is collected nationally.

**6.6** Just as the early church in Colossae received both an encouragement and a call to action from Paul, we are confident that the *Bearing Fruit* tool will help congregations recognise and celebrate their strengths and address areas for improvement, in order to enhance their fruitfulness through more effective stewardship and finance practices. The Trustees encourage all congregations to take advantage of this valuable resource which can be accessed on the Church of Scotland website here [bit.ly/cofsbearingfruit](https://bit.ly/cofsbearingfruit). Contact the Stewardship Team ([stewardship@churchofscotland.org.uk](mailto:stewardship@churchofscotland.org.uk)) for more information.

### **6.7 Stewardship Resources on Church of Scotland Learning**

**6.8** To further support congregations, a new dedicated area for stewardship content has been launched on *Church of Scotland Learning*. This platform provides easy access to the *Narrative of Generosity* suite of resources which explores stewardship across twelve themes. This dedicated area also introduces a new learning module to equip more people to facilitate stewardship conversations in their local settings. This collaboration between the Stewardship and Faith Action Teams reinforces the integral role of stewardship within a whole life of discipleship.

### **6.9 Generosity Report 2025 ([www.stewardship.org.uk](http://www.stewardship.org.uk))**

**6.10** The Generosity Report 2025 from the UK charity *Stewardship* provides valuable insights into this relationship between stewardship and discipleship. Drawing on data from a survey of over 6,000 Christian adults in the UK conducted in September 2024, the report considers giving by Christians to churches, charities and Christian workers. The full report can be downloaded direct from the charity's website (Generosity Report 2025 – Exploring Christian giving in the UK).

**6.11** The report concludes that deeper Christian practice leads to greater generosity. For example, while 61% of those who attend church monthly give a regular financial contribution, this figure rises to 71% where monthly church attendance is coupled with reading the Bible monthly. The figure rises to 84% where church attendance and reading the Bible take place on a weekly basis. Furthermore, the proportion of income given by weekly attenders is more than double the proportion given by monthly attenders.

**6.12** Of particular note is the continuing *“positive correlation between financial generosity and regular teaching on the application and impact of giving”*.

**6.13** The report contains three recommendations specifically for church leaders:

- teach on faith and finance often  
*“it is important to embed teaching on this topic as a key aspect of discipleship”*
- transparency and enthusiasm are key  
*“communicate clearly the purpose and impact of giving”*
- take a financial health-check  
*“identify which areas of your finances and governance are healthy and which may need further attention”*.

**6.14** The Trustees are pleased to report that these recommendations are already being actively encouraged and practically supported in the Kirk through our national stewardship function.

**6.15** We highlight these findings for reflection and encourage congregations to contact the Stewardship Team to explore the range of ways in which more effective stewardship can be fostered within different contexts.

### **6.16 Stewardship Stories**

**6.17** In 2024, the team's direct support reached over 200 congregations, strengthening their efforts in areas like congregational giving, digital giving, funding, unions and Gift Aid/GASDS. The following stories highlight examples of this impact:

- Arbuthnott, Bervie and Kinneff, who received assistance in developing its culture of giving, reports a 35% increase in offerings given by Standing Order following a focussed stewardship season in May 2024. Various aspects of congregational life were showcased and the congregation was encouraged to reflect on how the Church's work was supported and sustained. The congregation also saw new volunteers coming forward to offer their time and skills to support the Church's activities.
- London Crown Court sought to energise its regular monthly income before embarking on a large-scale project and fundraising. Through engaging communications, including a well-produced brochure, they inspired members to reassess their giving as a first step towards realising the Church's vision for the future. This generated new Standing Orders and fostered positive discussions about giving and, importantly, belonging.
- Dollar appreciated the support of the stewardship team in planning a programme to encourage personal giving. As a result, they had over a dozen new people commit to giving regularly to the Church, including non-members. They also had many existing givers increase their gifts, and an increase in the use of their contactless devices in the church. They saw a total increase of over 25% in regular offerings compared with giving at the start of the programme.
- Stranraer was helped to facilitate a service of worship and an accompanying event exploring the gifts of the congregation. As well as providing fresh ideas for mission, ten new people attended the service. Furthermore, financial support to help resource the new ideas was received in the form of five new Standing Orders and eight new Gift Aid declarations.



**6.18 Online Events and Recordings**

**6.19** In terms of wider reach, the Stewardship Team has recently hosted webinar events offering information and practical advice on the topics of *Finance in Unions* and *Faith and Funders*, and has produced a recorded video on *Preaching and Stewardship*.

**6.20** The finance team has produced a series of bite-sized videos entitled *Church Treasurer's Guide to Financial Accounting* to assist congregational treasurers in preparing Annual Reports and Accounts, especially for those who do not have a finance background. It is planned that further episodes will be added to the series, covering a range of financial matters relevant to Church of Scotland congregations.

**6.21** The webinar recordings and financial accounting videos are available on the Stewardship Team's YouTube page: [https://www.youtube.com/channel/UCqb\\_rm5hfTSGVK00tBFv6og](https://www.youtube.com/channel/UCqb_rm5hfTSGVK00tBFv6og).

**6.22** The Trustees are grateful to the Stewardship and Finance team for providing these practical and accessible resources, and encourage congregations to utilise them. Churches can keep up-to-date with all of these resources and events by subscribing to the stewardship newsletter: <https://www.churchofscotland.org.uk/news-and-events/newsletters>.

**6.23 Legacy Giving**

**6.24** Gifts in wills are a powerful expression of faith, enabling the Church to take forward work which would not otherwise be possible. The following table shows income received by congregations from gifts in wills for the years 2022-2023:

Year	No. of congregations in receipt of a legacy	Total Legacy Income (congregations)
<b>2022</b>	325	£5.76m
<b>2023</b>	298	£5.97m

**6.25** Legacies received for the wider work of the Church (i.e. the Unincorporated Entities) for the years 2022-2024 were as follows:

Year	Unrestricted Legacies	Total Legacy Income (unincorporated entities)
<b>2022</b>	£0.9m	£2.4m
<b>2023</b>	£5.2m	£6.4m
<b>2024</b>	£2.1m	£5.1m

**6.26** We thank God for these gifts and for the faithful stewardship of those who made such generous provision towards the ongoing work of the Church.

**6.27** Congregations continue to be supported in promoting gifts in wills through *Faith Will*, a growing partnership with Christian Aid involving the Church of Scotland, Church of England, Quakers in Britain, United Reformed Church and now three further partners: The Church in Wales, Union of Welsh Independents and Presbyterian Church of Wales. To access a range of resources for use in your congregation, visit the *Faith Will* area on Christian Aid's website: <https://www.christianaid.org.uk/appeals/key-appeals/faith-will>

**7 PRESBYTERY PLANNING AND FUTURE MINISTRY NUMBERS**

**7.1** As required under the Presbytery Mission Plan Act (Act VIII 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 Presbytery Mission Planning and five-year future budget assumptions as described in the Finance Section above. The planning figures will be subject to ongoing review and annual revision as the reform process continues.

**7.2** As noted in the 2021 Assembly report when the 600 plus 60 vacancies were presented and agreed, this figure was based on projecting both the future affordability and availability of ministries within the Church. As has been raised in previous reports to the Assembly, despite conservative assumptions used in the modelling, the actual numbers of retirements and demissions continues to surpass initial estimates. This is before the affordability of these numbers are considered. The Trustees are acutely aware that Presbytery Mission Planning is based on the 600 ministries plus 60 and therefore at this current time, in light of the detailed work ongoing in terms of the financing ministry model, recognise that this will need to change in future years.

**8 REMIT – PRESBYTERY AND PARTNERSHIP SUPPORT PROGRAMME GROUP**

**8.1** The Assembly Trustees, under their Constitution, are responsible for the creation and structures of the Faith Action Programme Leadership Team. This new structure has faced the challenges not just of the first two years of its existence, but in building on the legacy work of the four predecessor Councils, along with the contributions from the Faith Impact and Faith Nurture Forums. Certain areas of work have not been captured in previous remits for FAPLT, and it has become apparent that there is a need for a Presbytery and Partnership Support Programme Group, to address

issues which have been omitted from previous remits and to provide a space where an integrated approach can be taken to matters which belong with a Presbytery and Partnership Support Programme Group. These are covered in the proposed Remit being presented at Appendix 2. This Programme Group will also include the work of the Presbytery Mission Plan Implementation Group. Further detail can be found in the report of the Faith Action Programme Leadership Team.

## 9 TENURE

**9.1** Over the past year the Assembly Trustees have been working with representatives of the Faith Action Programme Leadership Team and the Legal Questions Committee to consider how ministerial tenure should be understood and developed in the context of the needs of the Church in the 21st Century and modern charity law requirements. We have also received valuable input from the Theological Forum, and have benefited greatly from the detailed consideration which has been given by the Procurator to the law and practice of the Church in this area and the Opinion which he has issued on this topic.

### 9.2 Theological reflections

**9.3** In considering difficult questions around the reform of our understanding of tenure, we have been grateful for the reflections which we have received from the Theological Forum. The Forum noted that the Reformed tradition's emphasis on congregational call and tenure did not negate the possibility of redeploying ministers flexibly to serve the wider interests of worship, mission and ministry. The Forum recognise that the concept of tenure *ad vitam aut culpam*, having served the Church well for centuries, is now challenged to breaking point by our changed historical context. Declining numbers of ministers and within congregations, and inadequate funding, necessitate new models. They suggest that it can be argued that there is no necessary connection between God's call and unrestricted tenure. Restricted tenure, which can be extended, offers more flexibility to follow God's leading than unrestricted tenure which cannot be shortened other than by the choice of the minister. Also, many ministers serve in contexts where tenure is not a feature of their deployment: for example, chaplains, Interim and Transition Ministers and Associate Ministers, who may be employed either in an MDS post or as a local Kirk Session appointment.

**9.4** Every Christian's primary call is to discipleship, to follow Christ. Beyond that, call or vocation is a sense of God's purpose in a person's life that is holistic, shaped by their God-given charisms, personality, and situation in life. Being unique to each individual, it is unlikely to alter significantly over time. Luther believed that everyone has a vocation, and a call to nursing, plumbing, marriage or parenthood is no less sacred a charge than a call to ministry.

**9.5** From this, calling is the divine summons to a particular context in which the vocation is exercised. God providentially situates each person in a specific time and place to live out their vocation. Unlike the core call, in a particular calling change is not only possible but inevitable. A calling to parenthood is lived out differently when the children are toddlers, teenagers and adults. In ministry, even if one stays in the same parish for life, the precise shape of the calling changes with age and maturity and with changes in the congregation or parish – a new housing estate or a factory closure, for example. And of course, a minister may feel called to another charge, or indeed to a different post that brings a previously neglected aspect of their vocation.

**9.6** By this understanding, change is not a threat to a minister's call but an invitation to live it out in a different shape. Every calling is necessarily time-bound and subject to contingent factors, under providence but beyond the individual's control.

**9.7** In the Church of Scotland, it has been assumed that minister and congregation are the key agents in change, under God. However, in our current situation where the national and regional Church are initiating change that is often perceived as negative and destructive of ministry, there is an essential pastoral dimension for both ministers and congregations. It is also imperative that a congregation's right to call a minister is affirmed, within the larger question of discernment. Who discerns God's leading in these complex situations? Regional and national Church bodies will always be accused of being driven by money and statistics, yet these form part of the data for discernment in the historical context in which God has placed us. A distinction between tenure and call may inform wise decisions, assist care for ministers and congregations, and help us to learn to live together faithfully in these challenging times.

### 9.8 The legal position

**9.9** We have also carefully considered the legal position as set out in some detail in the Procurator's Opinion. His conclusions are:

1. Ministers of religion have long been recognised by the civil law as holding "office" as opposed to being an employee. The law held a parish minister to be a public officer who on admission to an endowed parish was admitted *ad vitam aut culpam* (literally, for life or until fault). For this rule to apply, it was implied that the office of parish minister continued to subsist independently of anyone who filled it: it had a standalone existence. An important factor in the permanence and subsistence of the office was the fact that it was endowed and was seen as a public office. Parish boundaries were a matter for the civil law, overseen by the Teind Court. The parish was recognised as requiring a minister and every parish (*quoad omnia* or *quoad sacra*) was endowed with a benefice, whether deriving from the heritors or endowments provided for under statute. The benefice – stipend, glebe, manse and minister's grass – was, in essence, a public funding of ministry and operated as a permanent endowment for the individual parish, to which the minister on admission to the charge had legal right. Ministers dependent upon voluntary contributions, such as appointment to missionary positions or in chapels of ease, did not have that security of funding. Accordingly, they did not have the security of the parish minister and were not held to be admitted *ad vitam aut culpam*.

2. These considerations were swept away with the 1929 Union, preceded by the enactment of the Church of Scotland (Property and Endowments) Act 1925, which effected a constitutional change in the Church's position. The State effectively withdrew, in order to ensure the Church's independence. Parish properties and endowments were transferred to the General Trustees to be appropriated in the first instance to the proper requirements of the parish and neighbourhood – all at the discretion of the General Assembly. Subsequent amendment provided simply that the funds were appropriated to such ends as the General Assembly determined.
3. Further, being drawn up in preparation for the 1929 Union, the Declaratory Articles declare the constitution of the Church of Scotland in matters spiritual. They are appended to the Church of Scotland Act 1921. The Act does not give them their authority: it merely makes clear the Church's independence in matters spiritual, and their lawfulness. Article III of the Declaratory Articles declares the duty of the Church to bring the ordinances of religion to the people of Scotland and Article IV gives to the Church the sole right to determine all questions of office and division of the spheres of labour.
4. With the 1925 Act and the constitutional position as declared in the Declaratory Articles, ministers became dependent on the funds of the Church, as opposed to having a right to the parish benefice (including stipend), in a situation where the Church was made trustee of those funds for the benefit of the people of Scotland. Trustee duties to properly steward those funds now applied. It also meant that all questions relating to the holding of office as a minister fell within the exclusive jurisdiction of the Church, it being for the Church to decide and legislate on whether the office subsists, and the terms of tenure. In effect, the parish minister's right to the stipend with which a parish had been endowed ceased. The endowment that represented that stipend was transferred to the General Trustees, and was to be applied as the General Assembly directed.
5. The tenure of parish minister appointments was not, however, reappraised by the Church in light of the duties imposed by Article III, the financial changes and trustee duties imposed by the 1925 Act, or – in more recent times – the requirements of charity law. All of these changes conflict with the traditional concept of tenure, particularly when adherence to the concept places an unsustainable financial burden on the Church and can sometimes prevent strategic and necessary readjustment.
6. It can, therefore, no longer be said that the law of the Church is that tenure applies irrespective of circumstances. Tenure must be subsidiary to the duties of the Church as a truly national Church flowing from Article III. The Declaratory Articles are, as stated in the 1921 Act, declaratory of the constitution of the Church, and Article IV confers the power on the Church to define the boundaries of the spheres of labour of its ministers and other office-bearers. If law and practice as to tenure prejudices performance of the primary duty in Article III then that law and practice are incompatible with the constitutional duty imposed on the Church, and reform is needed.
7. Tenure must also operate in the light of the obligations placed on the Church by charity law. If, as a matter of fact, an office cannot be said to subsist in any meaningful way – where, for example, a congregation is small in number with little income and is therefore insolvent because it cannot meet its debts as they fall due – then there is no office and there can be no tenure. To insist on adherence to the concept of tenure in such circumstances may result in the private benefit to the minister (i.e. continued receipt of stipend, manse etc) being said to outweigh public benefit secured through the congregation's activities, contrary to charity law requirements. This comes into sharp focus since the minister is also a trustee of the congregation, in terms of Church and civil law. It puts the Church in the unwelcome position of operating in conflict with civil law, and exposes both a congregation's charity trustees and the Assembly Trustees (as the body given responsibility by the Assembly for the Church's national budget) to a charge of breach of duty.

**9.10** It is also important to bear in mind the Church's privileged position as a Designated Religious Charity ("DRC"), which exempts us from some of the statutory oversight of OSCR. This concessionary treatment recognises the legitimate authority of the Church in matters spiritual. It also recognises that we have internal structures which offer an acceptable degree of self-regulation, such that additional oversight by OSCR is not required. Amongst other things, DRC status means that we do not need OSCR's consent to unions or dissolutions of any of the component elements of the Church of Scotland (the parent charity); OSCR cannot suspend anyone from management or control positions or restrict our transactions; and statutory provisions restricting who is eligible to be a charity trustee do not apply. Not only do these concessions benefit the Church at an administrative level, they endorse the right of the Church to deal with matters of concern itself. This carries reputational benefit – as it recognises that the Church has an internal organisation such that it exercises adequate supervisory functions in respect of its component elements – but also protects our constitutional right to exclusive spiritual government and jurisdiction. It is essential, therefore, that the Church implements the self-regulation expected of it. This involves taking whatever steps are necessary to ensure the sustainability of our constitutional position as a national church.

**9.11** The Church has previously departed from the idea of tenure *ad vitam aut culpam* by introducing retirement ages in place of life-time appointment and by providing for termination of tenure where a charge was adversely affected by changed circumstances (Act VI 1984, repealed in 2016) or where a congregation is found to be in an unsatisfactory state in terms of Act I 1988).

## **9.12 Proposals for reform**

**9.13** We believe that the time has come for a fresh approach to tenure, underpinned by a continuing commitment to the principle that the strong should support the weak but informed by a degree of financial realism and acceptance that a situation in which one third of charges are net contributors and two thirds are net recipients of the Church's national giving is not sustainable. This new approach proposes that the circumstances of each charge should be examined to determine whether, as a matter of fact, the office of parish minister continues to exist in a meaningful way which is compatible with the Church's constitutional framework and complies with our duties as charity trustees, whether at

congregational, Presbytery or national level. It is no longer possible, in light of the Church's current financial crisis and its constitutional and civil law obligations, to maintain a congregation in existence simply because the minister is on unrestricted tenure.

**9.14** We are therefore proposing that:

- (One) In the limited circumstances provided for in the amending Act annexed as Appendix 3 the Presbytery Mission Plan Act (Act VIII 2021) will be amended so that with effect from 1 January 2026 Presbytery will have power to sever the pastoral tie and effect readjustment following due process as set out in the new section 10 inserted into Act VIII 2021 by the amending Act.

This process involves a financial sustainability review being undertaken over a period of up to three months, where circumstances come to the attention of the General Treasurer indicating that a charge may not be able to pay its debts as they fall due and/or a charge does not maintain payment of its Contributions in terms of Regulations 1 2022 (Congregational Contributions 'Giving to Grow' Regulations 2022) or has accrued a shortfall in terms of the Ministries and Mission Contributions Regulations (Regulations 1 2012). The Stewardship & Finance staff will work alongside congregations and Presbyteries in this situation to seek to put in place a realistic scheme for the ongoing payment of Contributions and other debts due by the congregation. If this is not possible, in practical terms the charge is insolvent i.e. it cannot pay its debts as they fall due and the Presbytery will have a duty to effect Adjustment unless the Presbytery authorises the shortfall in Contributions. In deciding whether or not shortfalls are justified, the Presbytery will be guided by the Core Principles set out in the Code of Practice for Mission Planning found on the Church website, with a particular focus on the principle of financial responsibility.

As is the case in civil law, the buildings held for the benefit of a charge, whether by the General Trustees or by local trustees, will not usually be taken into account in determining whether it can pay its debts. Church law does not permit the sale proceeds of buildings to be applied to meet Giving to Grow Contributions unless readjustment is taking place. It is not good stewardship of the Church's assets for large shortfalls in payments for the cost of parish ministry to be met by the expedient of selling property. Such a strategy can only be short-term, as it does not address underlying financial problems and in the medium to long term it operates against the wider interests of the Church. It means that some congregations do not pay for the ministry they receive and, when their financial unsustainability means that readjustment takes place, the new united congregation is deprived of the funds which would otherwise have been available to it to meet its ongoing fabric costs (which are likely to be considerable). It also diminishes the likelihood of monies from the sale of properties being made available for other missional purposes. Having said that, we recognise that there will on occasion be circumstances – for example where a congregation has several church/hall buildings – in which it may be appropriate for a property which is not required for the mission purposes of the congregation to be sold in order to reduce ongoing expenses and meet a shortfall in Contributions. Provision is accordingly made for this in the amendments to the PMP Act; and

- (Two) all charges becoming vacant and/or where Adjustment is effected from and after 1 June 2025 shall be designated as Reviewable Charges, such that the next minister shall be inducted on condition that the Presbytery may terminate the tenure of the minister for any reason which may seem good to the Presbytery, on the terms specified in the Basis of Reviewable Charge and always upon giving the minister six months' notice in writing.

We have taken advice from the Procurator, Principal Clerk and Church Solicitor as to whether this change requires Barrier Act procedure. We are satisfied, in the light of this advice, that it does not. There are two reasons for this. The first is that it will be a question of fact in each case, for a Presbytery to decide, whether or not the office of parish minister continues to exist. This does not involve any change to Church doctrine, worship or government. This question has always been inherent in the concept of office, and establishing a procedural mechanism to examine the question and provide for its answer is not something which invokes the Barrier Act.

Second, it would be at odds with the Church's privileged position as a DRC were we to suggest to local congregational and Presbytery charity trustees that it would be legitimate for the trustees of insolvent congregations to opt to continue to incur debts which they do not have the funds to meet. This is not a proposal which the Church can in good faith permit. We are all – Assembly Trustees, Presbytery trustees and local congregational trustees – under a duty to act with care and diligence in managing the financial affairs of the Church and if we fail to do so we are vulnerable to a charge of misconduct. We must bear in mind that the legal standard of care is the diligence that is reasonable to expect of someone who is managing the affairs of another person. We are stewards of the funds and assets entrusted to us by our members, many of whom are giving faithfully and sacrificially to advance Christ's mission in their place of service, and we therefore commend to the Assembly our proposals for reform, focused on that reality.

## **10 REVISED STIPEND REGULATIONS**

**10.1** The existing National Stipend Scheme Regs (Regs VII 2003) have become almost entirely out of date and require repeal. Only their provisions about determining the Stipend Scale and on qualifying stipend service remain relevant so these are replicated in updated form in new Regulations attached as Appendix 4.

## 11 RESOURCING PRESBYTERIES – NEW DIRECTIONS

**11.1** Since the formation of the Assembly Trustees in 2019, the new Presbytery structure has been established. The Church is now presented with the opportunity for real change. Focus needs to be on the growth and development of the Church through new Presbyteries, prioritising local congregations, addressing local needs by recruiting and equipping future leaders for ministry and mission. We need to align our structures, finances, and mission to enable the Church to flourish at a local level.

**11.2** The conversations over the last year have highlighted the necessity that all parts of the Church come together in order to find a pathway through the complexities of change. To navigate this process, “New Directions” sessions were held, convened by the Assembly Trustees, with the relevant stakeholders in July, October and November 2024. This was followed by sessions with the Presbytery Clerks in January 2025 that were dedicated towards looking at specific issues raised by them to the Assembly Trustees. This initiative seeks to develop both the strategic thinking and practical steps necessary to achieve meaningful change. Work will continue over the next year with outcomes from these discussions to be presented at General Assembly 2026.

## 12 THE IMPACT OF THE FINANCIAL POSITION ON WORK FOR THE NEXT PERIOD

### 12.1 NATIONAL CHURCH PROVISION FOR ONLY NECESSARY SERVICES

**12.2** The Chief Officer, under the direction of the Assembly Trustees, commenced a review of the work of the National Office in 2023. This was in response to the instruction to begin paring back central activities and the provision of resources in line with the financial realities being faced by the Church.

**12.3** The first phase of the project reported to the Trustees in February 2024 and to the General Assembly that May with the results primarily focusing upon work within the Faith Action area. Significant legacy work had been moved across from the four Councils that became Faith Nurture and Faith Impact in 2019 and subsequently FALPT in 2023. Further reductions in staff resources and budgets had resulted in a thorough review of the remaining work being required. A number of lines of activity were identified as being less relevant to the life of the Church than they had once been. The staff associated with these roles either moved onto other employment or were redeployed into other areas of work.

**12.4** Due to the increased fragility of the Church’s financial position in October 2024, the Trustees directed a second phase of the Priorities Project to be instigated. In February 2025, the Assembly Trustees reached the decision that the Church could no longer sustain the size of the National Office and launched a voluntary exit scheme. At the time of writing, it is projected that this will not alone achieve the reductions in staffing levels required, so it is anticipated that compulsory redundancy measures will follow.

**12.5** The final outcomes of this phase of reduction of the national administration will be reported to General Assembly 2026. The Trustees are acutely aware that these decisions are not just about structures and budgets, but about people who feel called to work for the Church. The Trustees very much regret the necessity to take these actions which have not been taken lightly. They are conscious that this is an unsettling time and wish to place on record their grateful thanks to all of the staff for their faithful service, often over many years. The Trustees hold in prayer those whose roles are affected, whose futures feel uncertain, and whose service has been faithful, trusting in God’s guidance and grace as we move forward during this difficult time.

## 13 SEEDS FOR GROWTH

**13.1** As noted within the opening section of this report, the Trustees, due to the current financial position of the Church, have taken the difficult decision to scale back the budget provision for awards which can be made by Seeds for Growth. The financial allocation for awards for the remainder of 2025 has been reduced from £2.2m to £500k. The Trustees worked closely with the Convener of the Seeds for Growth Fund in order to reach this position. Agreement was also reached that a settlement in terms of grant monies being made available would occur on an annual basis. This will ensure an additional level of stewardship over funds which are currently being taken from Church reserves. The Trustees deeply regret having to reach this position, but with the imperative to reach a balanced budget by 2027 and Seeds for Growth funding making up 60% of that deficit, there was no other way this could be achieved.

**13.2** Confirmation is given that for those projects already in receipt of a grant award, these grants will be honoured over the forthcoming years. If monies collected through Giving to Grow increase over the next period, monies for Seeds for Growth projects which are likely to bring growth to the Church, can also be increased through future budgetary decisions of the General Assembly.

**13.3** Awarding its first grants in 2023, Seeds for Growth’s core purpose is to support the spiritual and numerical growth of the Church of Scotland. To date it has awarded 72 grants with a total value of £1.94m. It has been an inspiration to the Seeds for Growth Committee to encounter so much in the Church of Scotland which is visionary, passionate, grounded in faith, committed to sharing the Good News and inspired by hope. Behind every project are people who believe in a Church which takes risks, which remains true to itself and to its calling to share the Gospel with our surrounding communities. We will endeavour to share these stories with the wider Church.

**13.4** Though awards have been made to a wide variety of projects (funded activities have included Forest Churches, Messy Churches, Youth Drop-ins, Intergenerational Worship Events, Cafes and Art Workshops) almost all fit within a broader pattern. Lower level awards (Level 1 awards up to £1,000 and Level 2 awards up to £10,000) tend to be towards short-term or one-off outreach events, training and research. The higher-level awards (Level 3 awards up to £40,000 for three years) combine engaging outreach events (sometimes referred to as “gateway” activities) with more intensive

faith-based groups. Both these components are essential in supporting projects which seek to make connections with people who would not ordinarily engage with their local church, and to see these people become disciples of Jesus Christ.

**13.5** In the two years of its operation, the work has developed in a number of key ways:

- An initial focus on New Worshipping Communities has broadened to include work with young people, and the revitalisation of existing Church communities.
- the Seeds for Growth Committee have increasingly sought to ensure awards are made to projects which combine a responsiveness to the Spirit's leading alongside clearly articulated aims and an ongoing commitment to evaluation.
- The Committee increasingly works with projects to ensure they have long-term financial plans which enable their sustainability. This will usually involve fundraising from the first day of a project's inception, and seeking financial support from a wide variety of sources including those who participate in the project, the sponsoring congregation, neighbouring congregations, the Presbytery, grant-giving bodies and local businesses.
- Part of the Committee's remit is to facilitate the sharing of wisdom and learning across projects: whether through conversations and visits from Seeds for Growth staff, connecting similar projects, or the highly successful Seeds for Growth gathering in September 2024.
- The processes surrounding the release of money to successful applicants was reviewed in March and the process streamlined in order that grant applicants will be receiving monies on a 6-month basis (at first) and subsequently on a yearly basis (subject to outcomes being met).

**13.6** Reflecting on its work over the last two years, the Seeds for Growth Committee intends to operate within a four-point strategy for its work in the year ahead:

1. Support and monitor 20 faith-based youth projects; engaging with and developing faith in those aged 0-18.
2. Begin significant work under the leadership of FAPLT in establishing 2-3 student resource congregations, seeing these draw new people to faith, and offering places for discipleship for young people (including many who have grown up in Church of Scotland congregations)
3. Assess and support the development of New Worshipping Communities within the Church of Scotland.
4. Work with 15 congregations in the Leading your Church Into Growth process, adapting this for a Scottish context, and reporting on early results to the General Assembly of 2026.

**13.7** The Committee has had an increased number of applications from projects which work with children and young people (those aged between 0 and 18, and their families, parents and carers). In an era where the Church of Scotland has often struggled to engage, and see faith develop, amongst those under the age of 40, this has been an extremely encouraging development. High quality youth work has always been part of the Church of Scotland's life, and it has been very encouraging to see where this is happening. Overall, Seeds for Growth has awarded 16 Level 3 Awards to projects whose work is predominantly with young people. These awards represent a total of £395,000 per year for work with approximately 4,000 young people, and intensive faith-based work with 650 young people by the end of the third year of funding. If these projects are effective, and establish models and expertise which might be shared across the wider Church of Scotland, the effect on our denomination would be transformational.

**13.8** Though greatly encouraged by applications for work amongst young people of school age and below, Seeds for Growth has had very few applications from projects where the main emphasis of work is amongst those aged 18-40. Furthermore, we have had no applications where the primary focus of work is amongst students or those who have recently graduated. There is much anecdotal evidence to suggest that when young people grow up in a Church of Scotland, and relocate to enter Higher Education, they very rarely join a Church of Scotland congregation. This has had an extremely detrimental effect on our denomination as these young people often do not return to the Church of Scotland as they grow older, nor do they become leaders in the Church of Scotland (historically, many Church of Scotland ministers either came to faith or grew significantly during their time in such congregations).

**13.9** The Seeds for Growth Committee, alongside the Assembly Trustees and FAPLT, believes that the time has come to address the significant need for congregations in the Church of Scotland to engage positively with significant numbers of students and recent graduates.

**13.10** Here we are much inspired by a model which has come from the Church of England, through the work of the Church Revitalisation Trust, for student Resource Churches. Such Churches are planted in student areas, look to have an active membership of over 200 people, rely on a high-degree of initial investment but become self-sustaining within five years. The experience of the Church Revitalisation Trust is that Churches also require a high degree of support from their surrounding structure and rely on a highly skilled team of leaders. Such congregations have proven highly effective in leading large numbers to faith, and in providing an effective community for transformational discipleship. They also go on to plant many more churches themselves. There are still many questions which must be resolved in adopting such an approach within the Church of Scotland: how does this model fit with the Church of Scotland's Presbyterian governance; where might these be located, and how these might be supported by Presbyteries and local congregations. This idea has been talked about in the Church of Scotland for at least a decade, but progress has been slow. We believe that this work requires new urgency and a commitment to collaboration across all ages. We hope to report significant progress by next year's Assembly to plant our first student Resource Church, with trained leaders, a building, finance and local support in place, by the autumn of 2027.

**13.11** Over the past year, the Seeds for Growth Committee has seen a trend whereby fewer applications have been received from those seeking to establish New Worshipping Communities. We are unsure of the reasons for this: although some indications are that these are becoming less common in the Church of Scotland, or that these tend to

be on a smaller scale where the need for funding is less pressing, or for some it is the case that the demands of almost all grant awarding bodies (for long-term financial sustainability, and setting of identifiable aims) do not sit easily with the ethos of some approaches to church planting. We will continue to monitor this situation, alongside our colleagues in FAPLT, and report to future General Assemblies.

**13.12** Finally, research in the Church of England – a denomination which faces many similar challenges to our own – is that one of the most effective approaches for the revitalisation of existing congregations is through an approach named “Leading your Church into Growth” (LyCiG). This approach involves intensive work with a congregation’s leaders before committing to change within a congregation over 1-2 years. Congregations which have engaged with this process have seen an almost 20% increase of the numbers of young people attending within 12 months. The Committee aims to engage with 15 congregations over the next year in the LyCiG process and will report to the General Assembly of 2026.

**13.13** The Committee members appointed to the Seeds for Growth Committee, a sub-group of the Assembly Trustees, can be found at Appendix 5.

## **14 CROSSREACH**

**14.1** As noted within previous reports, CrossReach, the Church’s social care arm, now accounts for slightly less than 50% of the income under the stewardship of the Assembly Trustees. Robust governance arrangements are in place between CrossReach and the Trustees.

**14.2** The CrossReach Board has the Chief Officer or General Treasurer of the Church in attendance. Papers are shared and there is an opportunity to communicate the challenges facing both CrossReach and the rest of the Church more generally. CrossReach remains under the oversight of the Assembly Trustees but has significant delegated authorities under a Memorandum of Understanding which allows it to operate relatively independently. It has its own robust governance and accountability arrangements which meet stringent requirements. It is also highly regulated by both Care Inspectorate and the Scottish Social Services Council (SSSC). CrossReach is its own employing agency. As a result, the majority of arrangements between the Trustees and CrossReach are focussed on financial matters, recognising the interdependencies between the financial position of the Church as a whole and that of CrossReach.

**14.3** Very strong, mutually supportive relationships exist between the Trustees, the support service departments of the Church and CrossReach. The governance arrangements in place ensure that both parties provide the necessary support towards achieving a balanced budget whilst continuing to meet the missional goals of the Church.

**14.4** The Assembly Trustees and CrossReach have established a joint Finance Group meeting. This deals with areas of strategic direction related to the financial sustainability of the organisation and establishing future arrangements that support optimal outcomes for all parties.

**14.5** The CrossReach Finance and Resourcing monthly meeting reviews the monthly accounts, looks at forecasts/trends and assesses performance and risks. Any significant matters are reported to the Assembly Trustee Finance Sub-Group (at which CrossReach are represented) and onward to the full meeting of the Assembly Trustees as necessary.

**14.6** CrossReach are represented at the Assembly Trustees monthly meeting where they provide high level reporting and are able to input to the overall direction of the Church and highlight their contribution. This also enables CrossReach to be guided directly by the Trustees as necessary and to table proposals for funding of missional activities.

**14.7** CrossReach reports into the Assembly Trustees Governance Group on matters of statutory compliance including regulatory requirements, safeguarding, health and safety and data protection.

**14.8** In terms of the detail there is a weekly meeting between the Chief Officer and the CEO of CrossReach. This ensures that key issues of significance to the Church which could be affected by CrossReach’s operations are shared and understood in “real time” to avoid surprises and enable any operational issues to be communicated and dealt with.

## **15 ISRAEL PALESTINE COMMITTEE**

### **15.1 PRESENCE**

**15.2** The 2024 General Assembly agreed to the formation of the Israel Sub-Committee under the auspices of the Assembly Trustees. As the remit relates to the work of the Church of Scotland in Israel and Palestine, the name of the Committee has been changed to reflect this.

**15.3** The two fragile ceasefires which, at the date of preparing this report, are in place between Israel and Hamas (in Gaza) and Hezbollah (in Lebanon) have brought some measure of relief to those who have been under heavy bombardment since October 7, 2023. These ceasefires have also brought hope to those who are waiting for loved ones to be released from captivity, with many Israelis and Palestinians already having been released in stage 1 of the ceasefire.

**15.4** The situation in Gaza however remains dire. Destruction and devastation is everywhere, and the numbers of dead and injured are incredibly high however they are measured.

**15.5** The violence in the West Bank, mainly by Israeli settlers, continues unabated, with many of our partner organisations witnessing this at first hand. There appears to be a willingness to allow the annexation of the West Bank, leaving millions of Palestinians at huge risk of displacement. Our two Mission Partners (Ministers) in Israel report despair amongst many of our partners at the continued extremism and the increasing barriers put in their way as they try to advocate and push for a peaceful and just solution between all the peoples of the Holy Land.



**15.6** The Committee has kept regular contact with the Palestinian Christian Communities mainly through our Mission Partners, and this has been shared in various ways through their blogs, partner letters, speaking engagements, social media, and rooftop videos, bringing the requests of the Palestinian Christian Communities to the attention of Church members. Our Mission Partners have met with, and worked alongside, partners and those from other faiths who are working for peace with justice. They have also been involved with Rabbis for Human Rights in planning and participating in the annual Interfaith March for Justice, Equality and Peace in Jerusalem.

**15.7** Alongside Christian Aid and the Quakers, we have continued to hold monthly Prayers for Peace in the Middle East on the 24<sup>th</sup> of each month, hearing from Palestinian and Israeli partners. These gatherings have proved to be a small, but powerful show of solidarity for those living under extraordinarily difficult circumstances, as well as highlighting the valuable work of these partners to a wider audience. With tourism and pilgrimages to the Holy Land still almost non-existent, these small acts of shared commitment are vital in upholding those we have pledged to support.

**15.8** In August 2024 the Church of Scotland's Israel Palestine Committee wrote to the Government to urge for a permanent ceasefire in Gaza. The request was set out in a letter to Foreign Secretary David Lammy MP, and also called on the Government to recognise the State of Palestine alongside the State of Israel without delay. The letter also urged the Government to reinstate funding for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), and noted its disappointment that the suspension of arms export licences had been delayed. The letter received a response from the Parliamentary Correspondence Team of the Foreign, Commonwealth and Development Office (FCDO), outlining the UK's policy response to a range of linked issues.

**15.9** Our relationship with the Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI) UK and Ireland continues to grow in strength, with funds found from restricted reserves to enable the annual Church of Scotland grant towards the Programme's work to be reinstated. The work of EAPPI is even more vital than normal at such a time as this, and we are delighted to be able to support, in a small way, the ongoing work.

**15.10** The Scots House Hotel in Jerusalem has been able to support staff from the West Bank and East Jerusalem during the past year. Interfaith events have also been hosted at the House Hotel to help bring together people to pray and advocate for peace. The Scots Hotel (Tiberias) was able to welcome over 100 evacuees from the north of Israel, partially funded by the Government of Israel, who had been displaced due to the constant rocket attacks from Lebanon. Tabeetha School has also been severely affected by the war with many international children leaving the country, but continues to provide a Christian-centred education to 300 children from all faiths and backgrounds, and to foster peace between communities.

#### **15.11 COMMERCIAL**

**15.12** As the Church looks at priorities for its future work, the establishments in Israel are also under review, with the Assembly Trustees requiring an informed debate regarding our continued commercial operations there. External Consultants have been engaged to produce financial forecasts, proposed solutions, and valuations of the two Hotels. Their report, once it has been received, will be considered by the Israel Palestine Committee and relevant stakeholders, with recommendations for the Assembly Trustees to consider.

### **16 REVIEW OF THE CHURCH OF SCOTLAND'S INTERNATIONAL PRESENCE**

**16.1** As reported to General Assembly 2024, it was identified that benefit could be achieved by carrying out a more in-depth review of the work undertaken internationally by the Church of Scotland. An initial assessment of the Church's current work was commissioned, with the Very Rev. Prof Sir Iain Torrance kindly agreeing to lead the work under the Assembly Trustees remit. Prof. Sir Torrance quickly concluded that a different approach was required by the Trustees in respect of such a review as it was not possible to make global recommendations on the scope of our international activities. Work is now being taken forward by FAPLT in conjunction with the Principal Clerk's Office. Any outcomes impacting upon the Church of Scotland's international presence will be presented to future General Assemblies.

### **17 RESPONSE TO GENERAL ASSEMBLY DELIVERANCE ON EXTERNAL AFFAIRS**

**17.1** The General Assembly of 2024 invited the Assembly Trustees to consider proposals for a new Standing Committee of the General Assembly. This was to include oversight of and responsibility for the Church's work in relation to external affairs potentially encompassing public life and social justice, ecumenical relations, international work, partnerships and presence, and interfaith matters.

**17.2** Following some preliminary exploratory work and then further conversations with a number of key people and groups, including the Principal Clerk's Office, Ecumenical Relations and the Commissioner who proposed the Notice of Motion, it is recommended that the formation of a new Standing Committee is not progressed at this time.

**17.3** As outlined throughout this report, the next phase of priority setting within the Church – including the International Review – is resulting in significant changes over the coming months with the purpose of enabling the Church to reach a balanced budget. Staff and Committee members' time needs to be focused on managing through the existing changes rather than being diverted to the creation of something new, particularly at a time when it is unclear as to what work is continuing. The Assembly Trustees do intend to revisit the question of such a Committee at a later date.

## 18 HOUSING AND LOAN FUND

**18.1** The Trustees are grateful for the £9m transfer from the Housing and Loan Fund reported to last year's Assembly. Whilst this amount was unrestricted it has subsequently been agreed that, from 1<sup>st</sup> January 2025 it will be used for purposes that support the future growth of the Church, namely the training and support of ministers (not otherwise covered by restricted funds) and for the Seeds for Growth programme. It is anticipated that the full £9 million will have been expended by the end of 2027.

## 19 DEFINED CONTRIBUTION PENSION PLAN

**19.1** The General Assembly of 2024 instructed the Assembly Trustees to 'devise a scheme to enable the defined contribution pension scheme for Ministers to be assessed at reasonable intervals against good practice modelling principles to assure scheme members of an appropriate retirement income and report to the General Assembly of 2025'. Good practice modeling principles can be best summarised as ensuring that there is an adequate pension provision for a member's retirement.

**19.2** As the Assembly will appreciate, one person's definition of what is 'adequate,' in respect of a retirement pension differs to the next. Further, the profile of those entering ministry has changed with a greater number entering mid-career than historically and therefore the Church of Scotland pension scheme will only form part of their retirement income planning. Finally, with the introduction of Pension Freedoms in 2015, individuals access their Defined Contribution pension provision in different ways (cash, purchase of annuity or drawdown). Retirement Income through a pension has therefore become more dependent upon the individual's approach and management of their funds.

**19.3** In order to assist people in understanding what their retirement income could look like, the Pensions and Lifetime Savings Association (PLSA) has developed three lifestyle examples to help people visualize the cost of their retirement. The amounts reproduced below are based on individuals living outside of London, who are assumed to be mortgage or rent free, and reflect the annual income amounts that would be needed after paying any Income Tax and National Insurance deductions (as applicable). These have been deemed the most appropriate means of assessing the Church of Scotland retirement pension.

**19.4 Levels of Pension Provision** (extracted from PLSA website [www.retirementlivingstandards.org.uk](http://www.retirementlivingstandards.org.uk))

MINIMUM	MODERATE	COMFORTABLE
Covers all your needs with some left over for fun	More financial security and flexibility	More financial freedom and some luxuries
<b>Single Person: £14,400 Couple: £22,400</b>	<b>Single person: £31,300 Couple: £43,100</b>	<b>Single Person: £43,100 Couple: £59,000</b>

**19.5** These figures are **inclusive** of the State Pension (c. £11,500 p.a.) which people are entitled to as long as they have 35 qualifying years National Insurance contributions for full entitlement or a minimum of 10 qualifying years to receive a reduced amount.

**19.6** Estimates from the PLSA suggest that the following private pension pot is required by aged 67 (again outside London and presuming no rent/mortgage).

MINIMUM	MODERATE	COMFORTABLE
£64,165	£468,363	£750,584

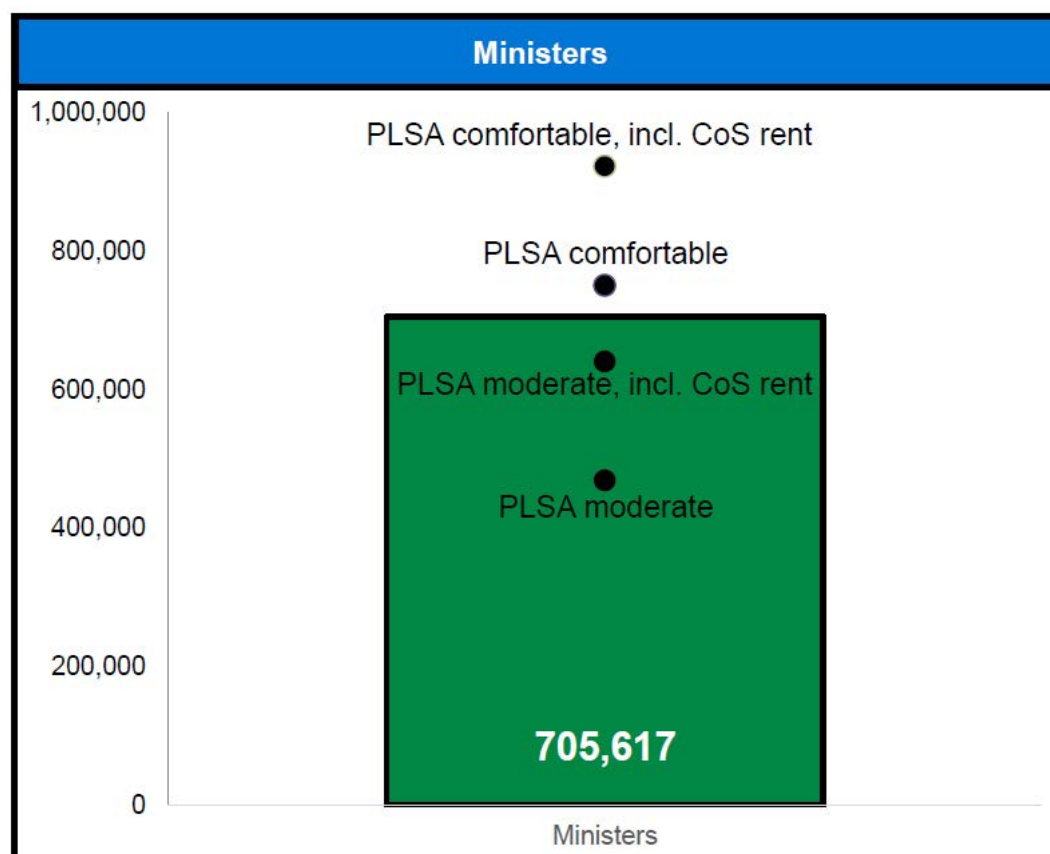
### 19.7 The current Church of Scotland Pension Provision

**19.8** Currently the minimum legal requirements for UK pension contributions for eligible employees is 8% comprising of a 3% employer and 5% employee contribution. The current contribution rate for Ministers<sup>[1]</sup> MDS and Central Services Committee (CSC) far exceeds this, and is as follows:

EMPLOYEE CONTRIBUTION	EMPLOYER CONTRIBUTION
0%	11.5%
2.5% and above	14%

**19.9** Ministers, when they are first entered into the scheme by the Church, have 5% of their stipend deducted as an employee contribution (mirroring the arrangements which existed for the closed Defined Benefit Scheme) whilst MDS and CSC staff are placed in at 2.5%. All members are able to raise (or lower) their contribution rates. The maximum the Church will contribute is 14% employer contribution.

**19.10** Legal and General undertook a review of the current membership data and savings of Ministers. The projection below assumes the starting pot of £0, at age 24, and median contribution profile of active scheme members, along with assumptions of 2.5% inflation, and 6.4% investment growth. Projection of pension savings is to age 67, current state pension age. The graphic presumes that the individual does not live in London. The £600 rental figure for Ministers and other qualifying individuals was provided by the Housing and Loan fund and based on the highest paid rents. Also included are the commercial values used as part of the PLSA assessment.



Reproduced with agreement of Legal and General

**19.11** As demonstrated within the graphic, the current pension provision for Ministers suggests that (over a lifetime of service), Ministers could expect to almost be reaching 'comfortable' retirement provision if housing provision did not need to be made. The Trustees are however aware that for a percentage of Ministers, they are not homeowners. This is where the support of the Housing and Loan Fund can be accessed, offering housing provision on beneficial terms for either purchase or rent.

**19.12** Long serving Ministers who were members of the Defined Benefit Scheme do also need to take account of the annuity which will be made available upon retirement.

**19.13** It must be stressed again that pension planning is a very personal matter and the Trustees strongly recommend that all ministers (and non-minister) take independent financial advice tailored to their personal circumstances.

#### **19.14 The Church of Scotland Defined Contribution Pension Arrangements**

**19.15** The Church, through Legal and General, has had Defined Contribution pension arrangements in place since 2013. In 2022 the Pension Plan was opened up to staff centrally employed within the new Presbytery structures. Two plans operate, one for the Social Care Council and the other for the wider Church of Scotland, segmented into different parts.

**19.16** In contrast to the Defined Benefit Plan (managed by the Pension Trustees and reported upon separately), the Defined Contribution Plan is a Group Personal Pension (GPP) placing the onus on the individual to be responsible for the management and investment of their own money. In order to assist members who might not feel confident in choosing investment funds, Legal and General provide a default fund option through which 90% of Church of Scotland members are currently invested. Due to high reliance upon this fund, the Church instructs its own Pension Advisors, PricewaterhouseCoopers (PwC) to conduct a periodic review of the fund within the Legal and General Scheme. To date there have been three reviews of the fund, with the most recently completed in March 2025. This review resulted with no change being made to the current default fund provision.

**19.17** Whilst not a statutory necessity, the Church has a GPP Pensions Governance Group which meets at least annually and is established in order to ensure pension arrangements are run efficiently and transparently in respect of administration, investment and communication.

**19.18** The Church requested that Legal and General reviewed the Annual Management Charge for Members with an offer made to reduce the charge effective from 1<sup>st</sup> March 2025. This will directly impact every member in terms of their savings.

**19.19** Seminars on the DC Pension Plan were organised for Ministers, MDS and CSC staff in the early part of 2025. Around 250 attended across the three sessions where they received updated information (including a number of useful links made available on both Ascend and Insite for Ministers and Staff).

## 20 EQUALITY, DIVERSITY AND INCLUSION

**20.1** Established in 2021, the Church of Scotland's Equality, Diversity, and Inclusion (EDI) Group strives to ensure the Church is "a Church where all are welcome." Reporting to the Assembly Trustees, the EDI Group provides advice, policies, training, and initiatives tailored to the Church's unique worshipping communities. The Committee members appointed to the EDI Group can be found at Appendix 5.

**20.2** The five-year EDI strategy, launched in 2021, emphasises disability inclusion and racial justice. The Disability Inclusion Working Group (DIWG) focuses on accessibility, inclusion, participation, and belonging for disabled people. In 2024, Katrona Templeton, leader of the *Reachout Together* project, became convener, bringing valuable experience to the role.

**20.3** In 2023, a deliverance highlighted discriminatory practices against Black ministers, ministers of colour, and ethnic minority ministers officiating funerals. Despite outreach to public bodies and funeral directors, progress has been limited. The Racial Justice Group will instead focus on raising awareness within the Church and integrating this issue into anti-racism training as a case study.

### 20.4 Disability Inclusion Working Group Priorities for 2025

- Theological Statement on Disability Inclusion:** Collaborating with the Theological Forum, the DIWG will develop tools for congregations to engage with a foundational statement on inclusion.
- Neurodiversity Awareness:** Raising awareness about the inclusion and discipleship needs of neurodiverse adults through events featuring insights from the Centre for Autism and Theology.
- Accessibility at General Assembly:** Alongside the Assembly Trustees, identify potential barriers to accessibility for disabled commissioners and guests and engage collaboratively with the Assembly Business Committee to develop and improve accessibility.
- Deaf Awareness Training:** Equipping staff to better support Deaf and hard-of-hearing individuals, fostering an inclusive church community.

### 20.5 Theological Statement on Disability Inclusion

**20.6** The DIWG calls on the General Assembly to adopt the statement and associated actions of: *A Theology of Disability: A Statement for Inclusion and Understanding within the Church of Scotland*. This statement, developed with the Theological Forum, reaffirms the Church's commitment to dismantling barriers and fostering belonging. Rooted in scripture, it challenges the Church to reimagine worship and community life through justice and inclusion, creating spaces where all are valued as indispensable members of the Body of Christ. The full statement can be found in the Appendix 6.

## 21 NET ZERO

**21.1** Work has progressed through a joint endeavor with the General Trustees in respect of the Church of Scotland's ambition to move towards Net Zero. Following the disbandment of the Net Zero working group at last year's Assembly, a cross departmental working group was formed in order for this work to move forward. A specialist external consultant was subsequently appointed to undertake a review of the Church of Scotland's current position and to advise upon a framework in respect of governance, technical implementation, data & compliance and financial management across the Church. The report noted that it was highly ambitious of the Church to set a Net Zero date of 2030. With the current resource constraints, set against the Church of Scotland's estate, it is not possible for the Church to achieve this. A revised date will be brought to a future Assembly.

**21.2** The external report identified that there is significant work for the Church still to undertake in implementing its Net Zero commitments. The report produced a series of recommendations which have now been considered by both the Assembly and General Trustees. Due to the current financial situation of the Church, and at the time of writing, with a number of staff considering a voluntary exit scheme, the Assembly Trustees did not consider it a viable option for any additional staffing resource to be bought in to support this area of work. This position will be reconsidered in the Autumn once the staffing provision in the national administration has been settled. In the meantime, the internal working group will continue to meet in order to move the Net Zero Agenda forward.

**21.3** Work is actively being undertaken within the various entities across the Church of Scotland, although it is recognised that this is undertaken in silos and not widely publicised or acknowledged. CrossReach has a Net Zero Officer who is working on improving energy efficiency within the CrossReach Estate and the Housing and Loan Fund has appointed an officer to ensure their properties reach the required level of energy efficiency. Locally, congregations are engaging with Eco Congregations and national resources have been made available through the Net Zero Pathway on the Church website.

## 22 CHURCH OFFICES, 121 GEORGE STREET

**22.1** In 2023, the General Assembly granted permission to radically change how we occupy the National Office building (121 George Street) and optimise income from what is a very valuable asset. In order to enable this, the Assembly agreed to not consider the future of George Street for a further five years (GA 2028). Two years later, the Church now has a thriving building housing a range of tenants and generating at least £400k per annum income with the potential of further lets. This project has enabled a significant improvement to the material condition of the asset and added value to the building's worth. Any investment required to generate this new income has been returned within a year. This approach does not commit us to stay at 121 long term as we have mutual break options on timescales which are commensurate with the General Assembly approved timescales for the next review of the status of 121.

## 23 SALVESEN TRUST

**23.1** The Salvesen Trustees met twice in 2024 and the Salvesen Support Group, which considers applications in finer detail and makes recommendations to the Trustee body, met twice also.

**23.2** Income for 2024 had been projected at £508,000 from £16 million in capital (split between the Growth and Income Funds of COSIT). In addition, there was accumulated revenue of around £158,000. The Trustees agreed to disburse up to £638,000.

**23.3** Grants were agreed for 2024 in the following regions:

For 2024	£
Europe	159,000
Middle East	217,000
Africa	237,000
Asia	25,000
<b>Total:</b>	<b>638,000</b>

**23.4** The principal areas of work supported in 2024 were:

Ministry and mission outreach	£330,000
Theological education	£90,000
Health, justice, development	£200,000

## 24 DIGITAL TRANSFORMATION ACROSS THE CHURCH

**24.1** As reported to the Assembly last year, the Digital Transformation Project is now well underway. The National Office's current IT systems are inefficient and difficult to scale, leading to a poor experience for both staff and other users across the wider Church. To align with the Trustees' priority of modernising governance, digital transformation is essential. Upgrading to modern, agile systems will enhance efficiency, data accessibility and performance while enabling advanced technologies like cloud computing and real-time analytics. The current systems pose risks, including high maintenance costs, data integrity issues, compliance challenges and inefficiencies due to manual workflows. Without change, operational costs will rise, and the Church will struggle to meet regulatory requirements and future demands.

**24.2** The Digital Transformation Programme will drive automation, efficiency, and collaboration, improving workflow management, data integrity, security, and communication. It will reduce administrative burdens, enhance reporting, and integrate with key applications, including accountancy, payroll and expenses for scalability. This will strengthen the role of Presbyteries and congregational office bearers with regard to data collation and management. It will support Presbyteries with new functionality, shared systems and data, including tools to assist with Presbytery Planning. The introduction of automated workflows to assist in digitising our processes will improve our speed, agility and visibility to share information across the whole Church. Increased collaboration will be gained from a single system, accessible by everyone, with increased security and permissions. External hosting will improve our resilience in the event of disasters and aid in our ability to more effectively from any location at any time. Our vision is to provide our members with access to self-serve their own data, upload requested data, securely connect and communicate with other members and access the Church's system anytime, anywhere – right in the palm of the hand.

## 25 THE ASSEMBLY TRUSTEES

### 25.1 Constitution and Remit

**25.2** It is now six years since the Trustees' Constitution was approved by the General Assembly. Some of it was drafted prospectively, making provision for the creation of a new trustee body and the initial steps it was to take, and has been rendered obsolete by the passage of time. Other provisions were duplicated as a result of subsequent changes approved at the General Assemblies of 2022 and 2023. Some additional changes have been recommended by the Trustees' Governance Group to improve governance arrangements and make the Constitution more user-friendly by reducing its length, where possible. No changes have been made to the core provisions setting out the Trustees' remit and powers.

**25.3** The proposed changes, which are incorporated within the amended Constitution set out in Appendix 7 are to:

- Update narrative and references which have been superseded by events
- Bring together the two Governance Group Schedules into one cohesive remit for the Governance Group
- Adjust the role of the Administrative Trustee so as to devolve more responsibility for matters of administration to the executive team
- Make provision for the removal from office of a Trustee who is absent without good reason from more than three consecutive board meetings, or who ceases to be a member of the Church of Scotland
- Provide that if a new Trustee is appointed during the year to replace someone whose term has not expired, the new Trustee will hold office for three years, renewable for a further term

- Provide that if any of the office-bearer roles cannot be filled from within the Trustees, they are able to make an appointment to fill that vacancy from outwith their number, subject to approval of that appointment by the General Assembly
- Permit the term of an office-bearer to be renewable until the end of their term as a Trustee
- Give power to make decisions by email in certain limited circumstances
- Adjust the eligibility provision for membership of the Trustees to allow Presbytery or congregational employees to become Trustees
- Reduce the quorum (a) for general business, from eight to seven and (2) as regards stipend determinations, from six to four
- Adjust the Governance Group remit by removing the detailed process for dealing with complaints and making this a process to be approved by the Trustees from time to time

**25.4** Related to these proposed changes to the Constitution, the Trustees will continue to ensure that all of their members discharge their duties as Trustees faithfully but do not propose to continue to publish a table detailing attendance at board meetings, as this does not serve any useful purpose in practical terms.

## **25.5 Trustee Changes**

**25.6** A number of Assembly Trustees are stepping down from post and a heartfelt thanks is offered to each of them, Ian Forrester, Miranda Heggie; Jennifer MacDonald and Barry Hughes for their dedicated service to the Church in this role. Following a recruitment process, the Assembly are asked to approve the appointment of Sarah Ross, minister at East Kilbride Moncreiff; Keith Blackwood, minister at Aberdeen Mannofield; Adam Dillon, minister at Glasgow Sherbrooke Mossbank; and Deon Oelofse, minister at Elgin.

## **25.7 Gender balance**

**25.8** The Trustees are acutely aware that the composition of the Trustee Board does not have an adequate gender balance. The first round of Trustee recruitment occurred in September 2024 at which point no female candidates applied. The Trustees therefore made the decision to advertise the position again in November 2024 making an explicit commitment to diversity whilst also seeking targeted approaches. This resulted in the recommendation for the appointment of four new Trustees presented as recommendations to the Assembly.

**25.9** Over the course of the next year the Trustees are committed to reviewing their schedule and timings of meetings to seek to make the fulfilment of the role of Assembly Trustee more accessible to a wider variety of demographic.

## **26 CROSSREACH REMIT**

**26.1** In order to integrate The Social Care Council's strategy into its existing arrangements, the CrossReach Board are now seeking to simplify the current remit by making the Purpose (contained within the strategy document) central to the remit and to delete elements already covered by the existing constitution, in order to avoid duplication. The Board also seek to update the constitution (Appendix 8) to reflect the changes agreed at General Assembly 2020.

**26.2** The current remit reads:

As part of the Church's mission, to offer professional social care services in Christ's name to people in need:

- To provide specialist resources to further the caring work of the Church;
- To identify existing and emerging areas of need, to guide the Church in pioneering new approaches to relevant problems and to make responses on issues arising within the area of the Council's concern through appropriate channels within the Church structures and externally;
- To conduct an annual review of progress made in discharging the remit and provide an annual written report to the General Assembly;
- To oversee an appropriate corporate management and support service to deliver the above and be responsible for funding all salaries and related costs;
- To set and review terms and conditions of staff and establish appropriate internal governance systems in line with regulatory requirements.

**26.3** The General Assembly is asked to agree the following updated remit:

- To demonstrate Christ's love in action by offering high quality care and support which will empower people across Scotland to live full and fulfilling lives;
- To provide specialist resources and services to further the mission of the Church expressing its care for communities across Scotland;
- To identify existing and emerging areas of need and to guide CrossReach services in pioneering new approaches to relevant problems through collaborative partnerships both from within the Church and externally;
- To enable the people we support and our employees to raise issues of concern to them and to amplify their voices through appropriate channels within the Church structures and externally.

## 27 CONGREGATIONAL STATISTICS

**27.1** The Congregational Statistical return can be found in Appendix 9. Summary information is as follows:

- As at December 2024, there were 245,000 members of the Church of Scotland, a fall of 5.5% from 2023.
- In the last ten years (2014-2024) the number of members has fallen by 35%.
- Information collected indicates that in 2024, 59% of congregations offered online worship services; with 24% of congregations offering alternative offline worship services. 23,145 people are estimated to have participated in worship offered online, and 2,475 made use of alternative offline provisions.
- 21% of congregations reported having a New Worshipping Community in 2024.
- 207 congregations formed 72 unions during 2024. In earlier years, only around a dozen unions took place annually.

*In the name of the Assembly Trustees*

DAVID CAMERON, Convener  
GEOFF MILLER, Vice-Convener  
BARRY HUGHES, Administrative Trustee

### Addendum

#### **Dave Kendall, Chief Officer**

The Trustees wish to place on record their thanks to Dave Kendall who will retire at the end of May, having taken up the post of Chief Officer in November 2019 at a time of unprecedented change and challenge for the Church. Within six months of his appointment, the pandemic hit and he showed exemplary leadership of the staff team as they transitioned overnight from office-based delivery of services to home working during periods of lockdown, with all the complications, frustrations and difficulties which that involved. Since then, he has managed the wide remit of the Trustees, overseen the restructuring of the Standing Committees of the General Assembly, worked closely with Presbyteries as they settled in to their new structures and has selflessly made himself available as a support and encourager to colleagues in the parish and in the National Office. He introduced a set of governing principles, setting out the values of the Trustees and their staff, and has at all times modelled these values of grace, integrity, respect, professionalism, collaboration and innovation. He has effected changes to the use of the office space at 121 George Street which have enabled significant income generation, removal of silos and greater collaboration whilst improving the fabric of the building.

Dave has been unstinting in putting his many gifts to use for the Church not only nationally, but locally, as an office-bearer in his own congregation. His strong personal faith and experience of, and commitment to, participation in his local church has underpinned his service at a national level and given him particular understanding of the challenges facing congregations and Presbyteries across the country in the implementation of mission planning. We will miss his positivity, his patience, his kindness and his enthusiastic approach to the Trustees' difficult task of seeking to balance income and expenditure whilst adequately resourcing ministry and mission. We wish Dave well as he begins a richly-deserved retirement and pray God's blessing for him and his family now and in the future.



**Appendix 1****III REGULATIONS AMENDING THE CONGREGATIONAL CONTRIBUTIONS 'GIVING TO GROW' REGULATIONS (REGULATIONS I 2022) (AS AMENDED)***Edinburgh, [ ] May 2025, 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. *Delete paragraph 2 and substitute:*  
"Each Congregation shall pay its required Contribution in ten or twelve equal monthly instalments during the financial year by bank standing order, unless permission is granted by Presbytery, in accordance with Guidance issued by the Stewardship & Finance Department, to allow payments to be made under some other arrangement. Any such permission granted by Presbytery shall be notified to the Stewardship & Finance Department."
2. *In paragraph 5, delete the second sentence and substitute:*  
"They will also inform them of shortfalls, where applicable, in respect of reimbursement by Congregations of locums' costs and ministers' car allowances, both for the latest financial year and any accumulated totals for previous years."
3. *Delete paragraph 26 and substitute:*  
"26. Where a Charge has a ministerial vacancy and has been granted Permission to Call in terms of the/Call, Election and Appointment of Ministers of Word and Sacrament Act (Act [ ] 2025), an allowance within limits determined by the Assembly Trustees shall be given towards extra costs incurred for locum provision during the vacancy."
4. *Delete paragraph 27 and substitute:*  
"27. Where a Charge is in Guardianship in terms of the Presbytery Mission Plan Act (Act VIII 2021), (ie in the relevant Presbytery's Approved Mission Plan, has a 0.25 allocation of the Presbytery's overall ministry allocation), an allowance, within limits determined by the Assembly Trustees, shall be given towards extra costs incurred for locum provision during the Guardianship."

**Appendix 2****REMIT – PRESBYTERY AND PARTNERSHIP SUPPORT**

Remit

1. To sustain and develop the Church of Scotland's national and international partnerships.
2. To resource and equip those in recognised national ministries through the provision of appropriate support.
3. To support the deployment of all ministries – Full Time Ministers of Word and Sacrament, including Interim and Transition Ministers; Ordained Local Ministers; the Diaconate; Readers; Ministries Development Staff (MDS); and Ministry to the Deaf congregations, in delivering the mission of God.
4. To work with Presbyteries and the Office of the General Assembly in developing and disseminating best practice in the areas for which Presbytery and Partnership Support is responsible.
5. To ensure that all Mission Plans are being visibly implemented, including advising on bases of adjustment and reviewable charge, with regards to their consistency against the Presbytery Mission Plan.
6. To support Presbyteries in evaluating their Mission Plans.
7. To support the development of 100 new worshiping communities to equip those taking part to live out the mission of God by 2028.
8. To provide oversight and governance of Safeguarding arrangements for the Faith Action Programme Leadership Team (FAPLT) and those in recognised ministries.
9. To liaise with the General Trustees (who are the lead body) in the classification and use of buildings and on other matters including the Manse Adjudication process
10. To take such actions as required for it to 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. To provide oversight and governance of the FAPLT partnership with Place for Hope
12. 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.
13. Except in so far as retained by the 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:
  - Vacancy Procedure Act (Act VIII 2003)
  - Presbytery Mission Plan Act (Act VIII 2021)
  - Section 31 of the Faith Nurture Forum's Deliverance to General Assembly 2021
  - Call, Election & Appointment of Ministers of Word & Sacrament Act (if agreed by 2025 General Assembly)

**Appendix 3****[ ] ACT AMENDING THE PRESBYTERY MISSION PLAN ACT (ACT VIII 2021) (AS AMENDED)***Edinburgh, [ ] May 2025, Session [ ]*

The General Assembly hereby enact and ordain that the Presbytery Mission Plan Act (Act VIII 2021), as amended, shall be further amended as follows:

1. *Add new definitions in section 1.1:*

“Contribution(s)” shall have the meaning given to it in the Congregational Contributions “Giving to Grow” Regulations (Regs I 2022);

“Insolvent Charge” shall mean a charge in respect of which a notice has been issued by the General Treasurer under section 10.5;

“Procedural Review” shall mean a procedural review carried out by a Reviewer under section 12;

“Reviewer” shall mean a Chartered Accountant or other person with suitable financial expertise appointed by the Principal Clerk from a list of such persons maintained by the Legal Questions Committee;

“Shortfall” shall have the meaning given to it in the Congregational Contributions “Giving to Grow” Regulations (Regs I 2022).

2. *Insert a new section 5.3 and renumber:*

“All charges becoming vacant and/or where Adjustment is effected from and after 1 June 2025 shall be designated as Reviewable Charges, such that the next minister shall be inducted on condition that the Presbytery may terminate the tenure of the minister at any time in accordance with section 9.1.1 of this Act”.

3. *Insert the following words at the start of the existing section 8.1:*

“Other than where the charge has been designated an Insolvent Charge in terms of section 10.5 of this Act”

4. *Insert the following words at the start of the existing section 10.1 (b):*

“Other than where the charge has been designated an Insolvent Charge in terms of section 10.5 of this Act”

5. *Insert the following words at the start of the existing section 10.2 (a):*

“Other than where the charge has been designated an Insolvent Charge in terms of section 10.5 of this Act”

6. *Insert the following words at the end of the existing section 10.3:*

“(save where the charge has been designated an Insolvent Charge in terms of section 10.5 of this Act)”

7. *Insert new sections 10, 11 and 12 and renumber:*

**FINANCIAL SUSTAINABILITY REVIEW**

10.1 If a charge does not maintain payment of its Contributions in terms of the Congregational Contributions ‘Giving to Grow’ Regulations (Regs I 2022) or if a charge has as of 1 January 2026 accrued any Shortfall, or if circumstances come to the attention of the General Treasurer indicating that a charge is not able to pay its debts as they fall due, the General Treasurer shall contact the Minister, Session Clerk and Treasurer of the charge and shall remind them of the obligation to maintain timeous payment. The General Treasurer shall also contact the Presbytery Clerk and Presbytery Treasurer and they shall all seek to work with the charge to reach a position of financial sustainability, including putting in place a realistic scheme for the payment of Shortfalls, arising debts and continuing Contributions.

10.2 If payment of any Shortfall is not made in full within a period of one month after such contact has been made, the General Treasurer shall send formal intimation to the Session Clerk, the Treasurer and the Minister of the charge warning them of the risk of insolvency if the charge is not able to pay its debts and of the possible consequences in terms of church and civil law. Thereafter the General Treasurer shall endeavour to agree a realistic scheme with the charge for the payment of the Shortfall, arising debts and continuing Contributions. A copy of this intimation shall be sent by the General Treasurer to the Presbytery Clerk and Presbytery Treasurer, who shall work with the General Treasurer and the charge with a view to putting such a scheme in place.

10.3 Subject always to section 11.1 of this Act, if it is not possible to agree a realistic scheme for payment of the Shortfall or if payment in terms of any agreed scheme is not made within a further period of one month, the General Treasurer shall issue formal notification to the Session Clerk, Treasurer and Minister of the charge (copied to the Presbytery Clerk and Presbytery Treasurer) that if payment of the Shortfall is not made within a further period of 28 days or if a realistic scheme for such payment is not put in place within the same period, the charge shall be deemed to be an Insolvent Charge.

10.4 Any heritable property owned by the charge shall not be taken into account in determining whether it is an Insolvent Charge, other than in exceptional circumstances as agreed by the Presbytery and the General Treasurer.

10.5 The General Treasurer shall notify the Presbytery Clerk and the Presbytery Treasurer immediately on a charge being designated an Insolvent Charge.

10.6 In respect of any Insolvent Charge:

10.6.1 the tenure of the minister shall following receipt of the notification referred to in section 10.5 be terminated by the Presbytery. This will be effected by intimation issued by the Presbytery Clerk to the minister within seven days of receiving such notification, giving to the minister six months’ notice in writing. On the date of termination, the minister shall be deemed to have demitted his or her charge; and

10.6.2 the Presbytery shall proceed to carry out Adjustment of the charge in accordance with the remaining provisions of this Act; and these provisions shall apply whether or not the minister is on unrestricted tenure or inducted to a Reviewable Charge.

- 10.7 After a charge has been designated as an Insolvent Charge it shall not be permitted to call a minister and any process which may be underway to call a minister shall be terminated with immediate effect.
- 10.8 If, after a charge has been designated as an Insolvent Charge but before subsequent Adjustment has been effected, payment of all outstanding sums due by that charge is made and a realistic scheme for the payment of continuing Contributions is put in place, the designation of that charge as an Insolvent Charge and the notice given to the Minister in terms of section 10.6.1 shall be withdrawn. No further process in terms of this section shall happen unless the circumstances of the charge at a later date become as set out in section 10.1.

#### **PRESBYTERY INTIMATION OF JUSTIFIED SHORTFALLS**

- 11.1 At any time prior to the issuing by the General Treasurer of the notification referred to in section 10.5 hereof, and provided that the charge is able to meet its debts (other than its Contributions) as they fall due and is otherwise complying with all of its legal obligations), the Presbytery Clerk may intimate to the General Treasurer that the Presbytery considers the Shortfall in the charge's Contributions to be justified and that accordingly the charge should not be designated an Insolvent Charge. For the avoidance of doubt, it shall not be competent for a Presbytery to make such intimation in circumstances where the charge cannot meet its remaining debts (other than its Contributions) as they fall due. In making a decision that the Shortfall is justified, the Presbytery shall be guided by the Core Principles set out in the Code of Practice for Mission Planning found on the Church website and replicated in Schedule 2 to this Act, with particular focus on the principle of financial responsibility.

#### **PROCEDURAL REVIEW OF DESIGNATION AS AN INSOLVENT CHARGE**

- 12.1 For the avoidance of doubt, the designation of a charge as an Insolvent Charge in terms of section 10.5 shall not be subject to appeal or dissent and complaint or any other form of review, other than a Procedural Review carried out by a Reviewer.
- 12.2 With respect to a Procedural Review the following shall apply:
  - 12.2.1 a Procedural Review must be requested by twelve or more members of Presbytery or by the Kirk Session within fourteen (14) days of the date on which the General Treasurer provided notification in terms of section 10.5 hereof.
  - 12.2.2 A Procedural review can be sought only on one or both of the following grounds: (a) that there was an irregularity in the process followed by the General Treasurer which materially influenced his or her decision; and/or (b) that his or her decision was materially influenced by an incorrect material fact.
  - 12.2.3 Such request shall be made by sending or delivering a written request to the Principal Clerk. Such request shall also intimate, in brief, specific, numbered propositions, the grounds as set out in section 12.2.2 of this Act which are relied on by the Presbytery or by the Kirk Session.
  - 12.2.4 In the event that the Reviewer determines that one or both of the foregoing grounds have been established, he or she shall order the matter to be referred back to the General Treasurer with instructions that any procedure in terms of section 10 hereof shall be undertaken afresh in accordance with the findings of the Reviewer.
  - 12.2.5 In the event that the Reviewer determines that neither of the foregoing grounds has been established, the decision of the General Treasurer shall be deemed to have become final.
  - 12.2.6 The decision of the Reviewer as regards the Procedural Review shall be final and not subject to further appeal, dissent and complaint or any other form of further review.

## **Appendix 4**

### **[ ] STIPEND REGULATIONS (REGS [ ] 2025)**

*Edinburgh, [ ] May 2025, Session [ ]*

#### **Determination of Stipend Scales**

1. The Stipend Scales will be determined in respect of each calendar year by the Assembly Trustees and reported to the following General Assembly by the Faith Action Programme Leadership Team.

#### **Qualifying Stipend Service**

2. In respect of each Minister receiving stipend, the appropriate point on the National Stipend Scale will be calculated according to the length of qualifying service as defined below; the exact length of all such periods of service to be added together to determine the number of qualifying years.
3. Qualifying service is defined as all ordained service listed in sections 13.1.2, 13.1.3 and 13.1.4 [Note: and 13.1.5 after GA 2025] of the Church Courts Act (Act VI 2023) or service in another church from which he or she has been admitted, provided the Faith Action Programme Leadership Team determines such service to be the equivalent of that herein listed.
4. Qualifying service is calculated on the basis of full-time and part-time service, with the payment of part-time service calculated on a *pro rata* basis.

**Appendix 5****SEEDS FOR GROWTH COMMITTEE MEMBERSHIP**From 1<sup>st</sup> June 2025

	<b>Term ends</b>	<b>Name</b>
<b>Convener</b>	2028	Jamie Milliken
<b>Vice-Convener</b>	2026	Heather Thorp
<b>(Assembly Trustee)</b>	While trustee	TBC
<b>(Assembly Trustee)</b>	While trustee	Norman Smith
Committee Member	2026	Lynsey Brennan
Committee Member	2028	Fiona Morrison
Committee Member	2026	Steven Owens
Committee Member	2026	vacancy
Committee Member	2025	vacancy
Committee Member	2027	Joanne Hood
Committee Member	2027	Andrew Robertson
<b>Co-opt</b>		Anthea Bircham
<b>Co-opt</b>		Michael Harvey
<b>Co-opt</b>		John Drane
<b>Co-opt</b>		Olive Drane
<b>Co-opt</b>		Murdo McMillan

**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. Trustee members shall serve during their appointed term as an Assembly Trustee.*

**EQUALITY, DIVERSITY & INCLUSION (EDI) GROUP MEMBERSHIP**

	<b>Term ends</b>	<b>Name</b>
<b>Convener</b>	2026	Mandy Ralph
<b>Vice-Convener</b>	2028	Jennifer MacDonald
<b>(Assembly Trustee)</b>	While trustee	TBC
Group Member	2028	James Aitken
Group Member	2028	Shuna Dicks
Group Member	2026	Kay Keith
Group Member	2028	Deanna McCartney
Group Member	2027	Malcolm McIntyre
Group Member	2026	Elijah Obinna
Group Member	2027	Graeme Shaw
Group Member	2027	Gordon Strang
Group Member	2026	Katrona Templeton

Members of the Group shall be appointed in accordance with a system approved by the Assembly Trustees and the Nomination Committee. The Group will comprise the following: Convener; Vice-Convener; one or two Assembly Trustees and nine further members. Plus, a number of co-opted, ex officio and staff members.

**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.*

## Appendix 6

### THEOLOGICAL STATEMENT ON DISABILITY INCLUSION

#### Introduction

The Church of Scotland, rooted in the life and teachings of Jesus Christ, is called to be a community that exemplifies God's unconditional love and grace. This calling compels us to reflect upon the diversity of God's creation and recognise the presence, contributions, and dignity of all of the people of God. A theology of disability moves us beyond mere awareness or accommodation and into a deeper understanding of the divine image in all people. This in turn moves us to reflect on what it might mean to become a community of belonging within which everybody has a valued place.

Embracing a theology of disability means listening to and learning from the lived experiences of people with disabilities. The church's commitment to this theology is a testament to its belief in a God who transcends limited human categories and whose Kingdom is marked by radical inclusion and justice.

The Church of Scotland is called to lead by example, demonstrating what it means to be a community where each person is valued as part of the rich tapestry of creation that God has woven together. Our work is informed by a vision of the body of Christ that is incomplete without the full participation of people with disabilities – a vision that aligns with the deepest truths of our faith. As we expand our understanding and implementation of a theology of disability, we are not only engaging in an act of faithfulness to our doctrine and tradition, but we are also bearing witness to the transformative power of the Gospel recognising the inherent worth of the individual. The Church of Scotland is committed to this journey, and this statement seeks to articulate the principles that guide us and the actions that will define us as we strive to embody the inclusive love of Jesus for all people.

#### Biblical Foundations

The Biblical Foundations for a theology of disability in the Church of Scotland draw from a rich tapestry of scripture that collectively points to God's inclusive love, the inherent value of all individuals, and the call for communities to embody this inclusiveness in their shared life. Key themes include:

##### *Creation and Imago Dei*

Genesis 1:26-31: In the creation narratives, God creates humanity in God's own image: "So God created humankind in his image, in the image of God he created them; male and female he created them." and "God saw everything that he had made, and indeed, it was very good." This foundational concept of Imago Dei establishes that every person reflects aspects of God's character and is imbued with inherent dignity and worth, including those with disabilities.

##### *Psalms and the Affirmation of Individual Worth*

Psalms 139:13-16: The Psalmist celebrates the intimate involvement of God in the formation of each person: "For you created my inmost being; you knit me together in my mother's womb." This passage speaks to the unique value and purpose of every individual crafted by God's hands, acknowledging diversity as part of God's creative intent.

##### *Jesus' friendship with marginalised people*

Luke 14:13-14: Jesus explicitly instructs us to invite the marginalised, which includes those who live with disabilities to the banquet. Jesus' ministry consistently reached out to those society had pushed to the edges, demonstrating God's kingdom as one where all are welcome and honoured. The means by which we are called to be with one another is through Christ-like friendships. Such friendships reach beyond cultural norms and offer vital ways of valuing and loving as we accompany one another on the journey of discipleship (John 15: 15)

##### *Dismantling barrier to access*

Mark 2:1-12: To allow their paralysed friend to speak to Jesus, a group of friends tore a hole in a roof and lowered him through. Jesus welcomes and includes both the disabled man and his friends, regardless their unorthodox means of entry. This speaks to breaking barriers, and dismantling obstacles that separate people with disabilities from Christ, community, and Church. This passage challenges us to follow the practical example shown, and break through the literal and metaphorical roofs of our Churches allowing all people to gather at Jesus' feet.

##### *Paul's Vision of the Body of Christ*

1 Corinthians 12:12-26: The Apostle Paul describes the church as a body with many parts. He emphasises that all members of the body are necessary. This metaphor powerfully argues for the inclusion and honour of all individuals within the Church, as each contributes to the whole.

##### *The Inclusive Nature of the New Testament Church*

Acts 2:17-18: In the early church, the Holy Spirit is poured out on all people, regardless of status or ability, fulfilling the prophecy of Joel. The gifts of the Spirit are diverse and given to each member of the community for the common good, indicating that all have a role and function within the body of Christ.

##### *The Eschatological Hope*

Revelation 21:3-4: The ultimate hope of Christian faith is a renewed creation where God dwells with humanity, and "He will wipe every tear from their eyes. There will be no more death or mourning or crying or pain." This eschatological vision promises the end of all exclusion and suffering, pointing toward a future where all are included in God's redemptive plan, a future that begins now.

In these Biblical reflections we see a consistent thread woven throughout scripture: God's kingdom is one of radical inclusion, where every person's worth is recognised, and barriers to full participation are removed. The Church of Scotland is called to reflect this kingdom, embodying a practical theology of disability that welcomes, values, and empowers all people as integral members of the faith community.

## Theological Reflections

Disability is not merely a medical or psychological condition; it is an experience shaped by social, cultural, spiritual and environmental factors. It is the Church's responsibility to identify and dismantle barriers that prevent full participation in spiritual and community life. Thinking theologically about the issues is crucial for the church's ministry. As we have seen, in the Christian tradition, all individuals are seen as created in the image of God. This is foundational for understanding the inherent dignity and worth of every person (Genesis 1:27). The Church recognises that disability is part of the human experience and that every member of the Body of Christ has a unique role to play (1 Corinthians 12:12-27). Some key theological areas to consider include the following:

### *Creation and the Imago Dei*

According to Scripture, all humans are made in the image and likeness of God (Imago Dei), a belief that gives profound value to every life (Genesis 1:27). This theological assertion grounds a Christian understanding of personhood and establishes the intrinsic worth of each individual.

### *Sin, Suffering, and Disability*

Jesus Himself directly refuted the idea that disability was caused by individual sin (John 9:1-3). However, we recognise that people with disabilities have been made to believe the opposite. Disability is not the product of sin. *All of us are affected by sin* (Romans 3:23).

### *The Inclusive Kingdom of God*

Jesus' message and ministry were inclusive, emphasising the value of all people and specifically inviting those who were marginalised, including people with disabilities, to be full participants in the Kingdom of God (Luke 14:21).

### *Accessibility, Inclusion and Belonging*

In the light of these biblical and theological reflections it is clear that the Church must commit to removing physical, communicational, spiritual and attitudinal barriers that prevent people with disabilities from being full participation in church life. An inclusive Church is one where people with disabilities participate fully in worship, sacraments, fellowship, and leadership (1 Corinthians 12:22-25). To make this a reality we will need to make permanent changes to our buildings, our processes and our attitudes. Building genuine community involves recognising and nurturing the gifts that each person brings to the Body of Christ (Romans 12:4-8).

## Practical Implications

This inclusive theology calls the Church to action:

**Examine and Adapt Structures:** Ensure that church buildings and practices are fully accessible. Resources for understanding and improving church accessibility can be found here: <https://www.churchofscotland.org.uk/resources/learn/publications/learning-disabilities/helpful-organisations>

**Educational Initiatives:** Encourage congregational learning about disability through workshops and resources provided by groups like the Christian charity Prospects Across Scotland: <https://www.prospectsacrossscotland.org.uk> which works towards the inclusion of people with learning disabilities.

**Advocacy for Social Justice:** Support and partner with advocacy groups that promote justice and equity for people with disabilities. For example, Inclusion Scotland: <https://inclusionScotland.org> provides a platform for policy-making and rights advocacy.

**Empowerment for Leadership:** Actively support individuals with disabilities in assuming leadership roles within the Church. This can be facilitated by leadership training programs sensitive to the needs of people with disabilities.

**Practice Radical Hospitality:** Beyond welcoming people with disabilities, ensure that they are fully integrated into the life of the Church. This can involve liturgical accommodations, inclusive ministry programs, and attentive pastoral care.

## Conclusion

The journey towards a fully inclusive Church of Scotland, one that embodies the radical hospitality exemplified by Jesus Christ, is both a challenge and a calling. To embrace the theology of disability outlined here is to commit to a transformative process—a re-examination of our communities, liturgies, buildings, and practices through the lens of inclusivity and justice. The Scriptures affirm that each person is fearfully and wonderfully made (Psalm 139:14), and the diversity of God's creation is meant to be celebrated, not merely tolerated. The Church, as the Body of Christ, must therefore recognise the image of God in all people, and this recognition must be reflected in its actions, its worship, and its mission. The theology of disability reminds us that the Gospel is good news for all. It calls the Church to be a place where the barriers that separate and categorise people are dismantled. It is not enough for the Church to be merely accessible; it must be welcoming, offering meaningful participation and leadership opportunities to all members, recognising that the Holy Spirit imparts gifts to each one for the common good (1 Corinthians 12:7). In the pursuit of this vision, the Church must actively listen to the voices of people with disabilities, inviting and valuing their contributions and leadership. It must advocate for societal changes that reflect God's justice, where people with disabilities are afforded the same dignity, rights, and opportunities as others. Moreover, the Church is called to be a prophetic voice, challenging cultural assumptions and stereotypes about disability, and proclaiming a message of hope and inclusion. It must also be a place of refuge and strength, offering pastoral care that empowers individuals, supports families, and nurtures a sense of belonging.

Finally, the Church's commitment to the theology of disability is an ongoing journey of growth and understanding. It requires humility, a willingness to learn, and a readiness to be changed by the encounters with all members of the family of God. As we move forward, may our actions and words reflect the inclusive love of Christ, in whom we are all made whole. In this spirit, the Church of Scotland acknowledges its role in leading by example, fostering communities where everyone is recognised as integral to the life of the Church, and where the diversity of God's creation is not only accepted but celebrated as a reflection of the Kingdom of God on earth as it is in heaven.

## Appendix 7

**Appendices 1 and 2 of the Report of the Special Commission on Structural Reform as amended and agreed by the General Assembly on 20 May 2019, further amended (clauses 66, 67, 68 and Schedule D) by the General Assembly on 21 May 2022, further amended (clauses 10 and 33, Schedule B and Schedule D with deletion of clauses 34, 35, 36 without renumbering and addition of Schedule B.B) by the General Assembly on 22 May 2023 and again amended (clause 10, addition of new clauses 12A and 16A and addition of Schedule G) by the General Assembly on 20 May 2024.**

### CONSTITUTION AND REMIT OF THE CHARITY TRUSTEES OF THE CHURCH OF SCOTLAND, (the Unincorporated Entities), SCOTTISH CHARITY NO SC011353

#### Introduction

1. The Charity Trustees of the Church of Scotland (the Unincorporated Entities) Scottish Charity No. SC011353 (the "Charity") are known as the "Assembly Trustees" (hereafter, the "Trustees").
2. The general work of the Church of Scotland (the "Church") beyond the local spheres of Congregations and Presbyteries is directed and controlled by the General Assembly of the Church (the "General Assembly") through Standing Committees appointed for the purpose.
3. The assets of the Charity are those held for the Standing Committees of the General Assembly (the "Unincorporated Entities") and include the assets of the Church of Scotland Housing and Loan Fund. Other Church assets are held by the General Trustees, Scottish Charity SC014574, the Church of Scotland Investors Trust, Scottish Charity SC022884 and the Church of Scotland Trust, Scottish Charity SC020269 (together, the "Statutory Corporations").
4. This Constitution makes provision as to the constitution, powers and duties of the Trustees, confirms their charitable purposes, makes specific provision as to the nature of the matters to be carried out by the Trustees and confirms the extent to which day to day management of the work of the Standing Committees is to be carried out under the aegis of the Trustees and as part of the remit to them.

#### Trustees

5. The Trustees shall be members of the Church. In selection processes, due consideration shall be given to ensuring that the diversity of Church membership is reflected in their selection, this to include consideration of an appropriate gender balance and level of youth representation.
6. Trustees shall hold office for a term of three years, renewable for one further term of three years only, whether consecutive or not. The Trustees first appointed shall be eligible to serve a second term of three years, non-renewable, after an interval of three years.
7. The appointment of a new Trustee upon the occurrence of a vacancy by reason of death, resignation or otherwise, and any re-appointment, shall be determined by the Trustees, subject to approval by the General Assembly, through the adoption of the policy set out in Schedule A below. In the event that a new Trustee is appointed to replace a Trustee whose term of office has not expired, such new Trustee shall hold office for a term of three years, renewable for one further term of three years only, whether consecutive or not. There shall be twelve appointed Trustees except in time of vacancy or as provided for in terms of clause 2 of Schedule B. 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 four years.
8. Up to one half of the Trustees may be ministers and deacons of the Church. No employee of the Church (other than Presbytery or congregational employees) and no member of any Agency will be eligible for appointment as a trustee.
9. There shall be a Convener, two Vice-Conveners (one of whom shall be a minister of the Church) and an Administrative Trustee, chosen as provided for in Schedule B below.
10. A Trustee will automatically cease to hold office if:-
  - a. He or she becomes incapable for medical reasons of carrying out his or her duties as a charity trustee – but only if that has continued (or is expected to continue) for a period of more than six months; or
  - b. He or she gives to the Convener a signed notice of resignation;
  - c. He or she is absent (without good reason, in the opinion of the Trustees) from more than three consecutive board meetings (but only if the board resolves to remove them from office);
  - d. He or she ceases to be a member of the Church of Scotland; or
  - e. He or she is removed from office following the procedure set out in paragraph 12 below.
11. The Trustees shall report to the General Assembly each year on the outcome of the board appraisal carried out in the previous year and agreed action plans to address any issues identified.
12. If it appears to the Convener, a Vice-Convener or the Administrative Trustee that a trustee may be in material breach of her or his duties as a Trustee or if a complaint is made by another Trustee or by an interested party alleging such a breach, the Administrative Trustee (or, if necessary, another Office Bearer) shall report the matter to the Trustees' Governance Group at the first reasonable opportunity, with a request that the Governance Group take such steps as are appropriate within the provisions of Schedule D below.



13. In all aspects of their work as Trustees, each of the Trustees shall be indemnified by the Church in respect of any liability incurred as one of the Trustees arising from acts or omissions save where a Trustee has acted in a breach of trust amounting to wilful default or recklessness.
14. 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.

### Charitable Purposes

15. The Trustees shall hold the entire heritable and moveable property, assets, securities, investments and income held by or for the Charity (the "Charitable Estate") for the following objects:
  - a. to offer Christian worship, fellowship, instruction, mission and service;
  - b. to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry;
  - c. to labour for the advancement of the Kingdom of God throughout the world.
16. In doing so the Trustees –
  - a. shall seek to build and strengthen local congregations as centres of worship, care, nurture, service, witness and mission;
  - b. shall promote, in partnership with other churches, the ministry and mission of the Church throughout all of Scotland, with particular reference to its poorest and most remote areas;
  - c. shall support the work of ecumenical bodies and other agencies in Scotland and elsewhere in the world; and
  - d. may make such provision of support, if any, to other charitable bodies having similar aims as those foregoing, as may seem appropriate in a common pursuance of the foregoing objects.
17. As regards the investments and income held by or for the Trustees as part of the Charitable Estate, the Trustees shall have sole and absolute authority to give instructions to the Church of Scotland Investors Trust as to the management of and dealing with those assets, declaring that the Trustees shall maintain, and in consultation with the General Treasurer keep under review, a list of nominated persons by whom such instructions may be given.

### Work of the Trustees

#### Governance

18. The Trustees shall exercise the supervisory function required by the Church's Designated Religious Charity status; in particular, they shall –
  - a. maintain a Code of Conduct for the Trustees, adhere to it and supervise compliance with that Code by all Trustees;
  - b. maintain a Code of Conduct for all Agencies, adhere to it and supervise compliance with that Code by all members of such Agencies;
  - c. carry out the work of trusteeship in accordance with the provisions of Schedule B below; and
  - d. maintain and implement such internal audit functions and risk management strategies as appear to the Trustees, upon proper advice, to be appropriate.
19. The Trustees shall liaise with the Principal Clerk of the General Assembly (the "Principal Clerk") as necessary and in particular insofar as the work required in that post interacts with the work of the Trustees. The Trustees shall request the Principal Clerk to attend such parts of such meetings of the Trustees as appear to the Trustees and to the Principal Clerk to be appropriate; but without the Principal Clerk being entitled to participate in any vote or other form of determination by the Trustees. The Solicitor of the Church shall attend meetings for the purpose of giving such advice as may be necessary on the legal implications of matters being discussed.
20. The Trustees shall approve the reports to the General Assembly of all Agencies prior to submission. Before approving reports for submission to the General Assembly the Trustees shall discuss with Agencies any apparent inconsistencies with the policies, priorities and strategic objectives of the General Assembly, with the Financial Strategy of the Trustees and as between or among reports of various Agencies.
21. There shall be a Governance Group as provided for in Schedule D below.
22. There shall be an Israel Palestine Sub-Committee with the remit and powers set out in Schedule E below.
23. The Trustees shall have power to set up such additional sub-groups or working groups as they may consider necessary or desirable.

#### Powers

24. In carrying out their work in terms of this constitution the Trustees have power to do all such things as are necessary or incidental to the attainment of the Charitable Purposes.
25. In particular, the Trustees shall have all powers necessary to put into effect the matters hereinafter specified and set out in the Schedules below.
26. At a meeting of the Trustees at which the appropriate quorum (as set out in Schedule B below) is present, those Trustees present may exercise all powers exercisable by the Trustees.

#### Duties

27. The Trustees shall seek to ensure the implementation of the policies, priorities and strategic objectives of the General Assembly through working with the Agencies to achieve a collaborative approach to the nurturing of the people of the Church in their witness, worship and service and through assisting the General Assembly to determine strategy for the Church.

28. The Trustees shall have oversight of the work of the Agencies and shall seek to ensure that the use and proposed use by the Agencies of the Charitable Estate is in accordance with the policies, priorities and strategic objectives of the General Assembly and the Financial Strategy of the Trustees.

*Administration of the work of the Trustees*

29. The Trustees shall appoint one of their number as the Administrative Trustee who shall support the Convener and Vice-Conveners and liaise with the Chief Officer, the General Treasurer and, when necessary, the Principal Clerk, as to the proper conduct of the administration of the Charity. In carrying out this work, the Administrative Trustee shall be assisted by the Solicitor of the Church.

*Finance and Stewardship*

30. The Trustees shall have overall responsibility for the effective financial management and strategy of the Church.
31. The Trustees shall ensure that Church resources are used wisely and effectively and in accordance with the policies, priorities and strategic objectives of the General Assembly; and in particular, they shall –
- adhere to the policies, priorities and strategic objectives of the General Assembly;
  - adopt, maintain and keep under review a financial strategy;
  - after each General Assembly, review as necessary the appropriate prioritisation of expenditure;
  - maintain, and in consultation with the Church of Scotland Investors Trust subject to a periodic review, an appropriate Investment Policy as regards investments held as part of the Charitable Estate;
  - maintain, and in consultation with the Agencies subject to a periodic review, an appropriate Scheme of Financial Delegation such as that set out in Schedule C below to be followed by the Agencies;
  - maintain, and in consultation with the Agencies subject to a periodic review, an appropriate Scheme of General Delegation;
  - maintain and review an appropriate Procurement Policy to be followed by the Agencies (excepting the Social Care Council);
  - set appropriate standards of financial management for the Agencies and oversee compliance;
  - supervise and assist Presbyteries and congregations in adhering to financial standards required by charity law and by the General Assembly and oversee compliance;
  - oversee the provision of financial management services for the Agencies, and as agreed from time to time for the Statutory Corporations;
  - determine policy in relation to the teaching and promotion of Christian stewardship throughout the Church and ensure adherence and provide support to Presbyteries and congregations in the promotion of stewardship with a view to generating sufficient income to resource the worship, mission, nurture and service of the Church; and
  - make proposals to the General Assembly as to appropriate policy in relation to contributions from congregations to sustain the Church at local, Presbytery and national levels.
32. The Trustees shall maintain budgetary control of the use of the resources of the Charity; and in particular they shall–
- determine for each calendar year, the financial provision (including contingency allowances) to be made available for the work of each Agency and shall ensure that funds are made available to each Agency to meet the provision determined upon;
  - prepare, approve and present annually to the General Assembly an indicative rolling budget and outline financial plan for the following four years and the budget for the current year;
  - prepare, approve and present annually to the General Assembly the audited Annual Report and Financial Statements of the Unincorporated Entities; and
  - ensure the maintenance by Agencies and any other budget holders of proper accounting records including those for financial transactions and payroll matters together with management accounts.
33. The Trustees shall develop and maintain a suitable Reserves Policy.
34. The Trustees shall receive and distribute the income or capital of unrestricted legacies and donations among the Agencies at such times and in such proportions as to the Trustees shall seem appropriate, with power to specify the use to which these funds are to be applied.
35. The Trustees, having supervisory duties in respect of the Church of Scotland Housing and Loan Fund, shall monitor the extent to which that Fund continues to provide a suitable and effective method of achieving the objects of the Fund.
36. The Trustees shall determine annually the stipend rate, having regard to the recommendation of the appropriate Agency; under declaration that any Trustee in receipt of either a salary or stipend from the Church, or married to or the civil partner of such a person shall be excluded from deliberation or voting on that determination.
37. The Trustees shall determine the types and rates of expenses which may be claimed by members serving on Agencies.

*Operational oversight and Strategy*

38. The Trustees shall employ a Chief Officer to ensure that the determinations of the Trustees are enacted efficiently in order to promote the ministry and mission of the Church, and to ensure the effective management of staff and resources. The duties of the Chief Officer shall include facilitation of the development and enhancement of joint working between and among the Agencies, strategic oversight of the work of the Agencies, and working collaboratively with the Principal Clerk.
39. The Trustees shall arrange with the Chief Officer the institution and maintenance of a Senior Leadership Team to be convened by the Chief Officer on a regular basis in order to ensure that there is oversight of any emerging issues, effective co-ordination of the work of the Agencies of the Church, and collective leadership of the staff body. The constitution and remit of the Senior Leadership Team shall be determined by the Chief Officer after consultation with the Trustees.

40. In seeking to achieve a collaborative approach to the nurturing of the people of the Church, the Trustees shall meet with Agencies and may establish working groups with them to reflect on the best practices to be adopted.
41. In exercising general oversight of the work of the Agencies the Trustees shall appoint liaison Trustees for each Agency (the "Liaison Trustees"). Liaison Trustees shall work collaboratively with their Agency to understand the development of the Agency's work.
42. The Trustees shall oversee the implementation of any broad frameworks as from time to time determined upon by the General Assembly.
43. The Trustees shall make recommendations to the General Assembly on the relative priority of work being undertaken by its various Agencies.
44. The Trustees shall keep under review the central administration of the Church, with particular regard to resolving issues of duplication of resources.
45. The Trustees shall make recommendations to the General Assembly on matters of reorganisation and structural change, including adjustments to the membership and remits of relevant Agencies.

#### *Vision*

46. The Trustees shall encourage vision among the members and the Agencies of the Church so as to enable the emergence of ministries to meet the needs of the people of Scotland.
47. The Trustees may establish working groups to facilitate strategic thinking on vision with power to co-opt members.

#### *Staffing, Management and Communications*

48. The Trustees shall consult with Agencies on matters of management, resourcing and organisation; and as and when required shall offer guidance to Agencies or issue instructions.
49. The Trustees shall, in consultation with Agencies determine their staffing and resourcing requirements, including inter-Departmental sharing or transfer of staff, in line with priorities approved by the General Assembly and any policies drawn up by the Trustees; it being declared that the term "staff" shall not include those directly employed by the Ministries Council, the Social Care Council and the World Mission Council or by their successor bodies.
50. The Trustees shall consult with the relevant Agencies in their appointment of senior staff. The Trustees, in consultation with all other relevant persons shall nominate individuals to the General Assembly for appointment to the offices of Principal Clerk of the General Assembly, Depute Clerk of the General Assembly and Solicitor of the Church.
51. The Trustees, through the Central Services Committee as a constituent committee of the Trustees, shall act as one of the employing agencies of the Church.
52. The Trustees shall have responsibility for determining the terms and conditions of the staff for which it is the employing agency.
53. The Trustees shall ensure that proper salary provision, terms and conditions are adhered to by all Agencies and that salary scales are kept under review when necessary.
54. The Trustees shall have responsibility for policy matters relating to Data Protection within 117-123 George Street, Edinburgh (the "Church Offices") and with respect to the wider Church.
55. The Trustees shall oversee the delivery of central services to departments within the Church Offices, to Agencies and, where appropriate, to the Statutory Corporations, Presbyteries and Congregations namely –
  - Financial support services;
  - Information Technology (including the provision of support services to Presbytery Clerks);
  - Human Resources;
  - Legal Services (as delivered by the Law Department and subject to such oversight not infringing principles of legal privilege);
  - Safeguarding; and
  - facilities management in relation to the Church Offices.
56. The Trustees shall oversee the development and implementation of any Communication Strategy across the Church.
57. The Trustees shall oversee and manage all media engagement for the Charity arising from major reputational opportunities and risks, working with such Agencies as may be appropriate.
58. The Trustees shall oversee effective communication with members and courts of the Church, encouraging good practice.

#### *Property and contracts*

59. The Trustees shall facilitate strategic property planning across the Agencies to ensure that the best use is made of the property portfolio.
60. The Trustees shall consider and decide on proposals from Agencies to purchase heritable property or any other asset valued in excess of £75,000 or take on the tenancy of a lease of any heritable property where (a) the annual rental is in excess of £25,000 or (b) the lease term is in excess of one year. No Agency, except as provided for in paragraph 66 below, shall purchase or lease such property without prior approval from the Trustees.
61. The Trustees shall consider and decide on proposals from Agencies, except as permitted in paragraph 66 below, to sell or otherwise dispose of or grant a lease for a period in excess of five years of any heritable property, or to sell or otherwise dispose of any asset valued above £75,000, held by or on behalf of that Agency. The Trustees shall have power to allocate all or part of the sale or lease proceeds to another Agency or Agencies.

62. The Trustees shall consider and decide on proposals from Agencies to enter into an agreement or contract for receipt of goods or services (with the exception of contracts of employment or those relating to property transactions) with a total actual or potential financial commitment in excess of £75,000. No Agency, except as provided for in paragraph 66 below, shall proceed to enter into such an agreement or contract without prior approval from the Trustees.
63. Title to the Church Offices shall be held by the Church of Scotland General Trustees for behoof of the Trustees.
64. The Trustees shall be responsible for the proper maintenance and insurance of the Church Offices.
65. The Trustees shall be responsible for policy matters relating to Health and Safety within the Church Offices.
66. For the avoidance of doubt, paragraphs 60, 61 and 62 shall not apply to the Church of Scotland General Trustees, the Church of Scotland Housing and Loan Fund and the Church of Scotland Trust, all of which may deal with heritable property and other assets without the approval of the Trustees.

#### *Alteration*

67. This Constitution and Remit may be amended only with the approval of the General Assembly or a Commission of Assembly.

#### *Interpretation*

68. The terms "Agency" and "Agencies" mean the following bodies being Standing Committees of the General Assembly, namely the Faith Action Programme Leadership Team, the Social Care Council, the Ministries Council and the World Mission Council; and the following Committees: Assembly Business, Chaplains to His Majesty's Forces, Ecumenical Relations, Legal Questions, Safeguarding and the Theological Forum and the terms "Agency" and "Agencies" shall include any successor bodies to each of the bodies named above.
69. "Fund", except where used as part of a named Fund other than "Unrestricted Fund" and "Special Fund", means a financial unit, comprising investments or a sum of money or both, held as a separate component part of the Charitable Estate, and identified by reference to the name of a donor, to a particular use or purpose or to use by an Agency or Agencies.
70. "Trustee" and "Trustees", for the avoidance of doubt, mean all Trustees, including those participating by virtue of office.

## **SCHEDULE A**

### **APPOINTMENT OF TRUSTEES**

1. When it becomes necessary to appoint a Trustee, the process shall be transparent and competency based and shall be of the following nature:
  - a. The Trustees shall identify the requisite and desirable experience and skills to fill the vacancy. In particular:
    - i. Trustees should possess an understanding of the life and culture of the Church and of Scotland's contemporary culture and should be committed to developing the vision and mission of the General Assembly; and
    - ii. the expertise of the Trustees must include finance, human resources, management, communications, civil law, strategic planning and theology.
  - b. The vacancy shall be advertised and circulated as the Trustees determine; such circulation to include Presbyteries, Congregations and the Nomination Committee. The advertisement and circulation shall confirm that applicants must be members of the Church and that no employee of the Church (other than Presbytery or congregational employees) and no member of any of the Agencies are eligible for appointment as a trustee.
  - c. All applications shall be sifted by the Trustees according to the required criteria and an appropriate number shall be invited to interview.
  - d. Interviews will be conducted by a panel of the Trustees according to such process of examination of the skills, experience and suitability for trusteeship as the Trustees, guided by the Human Resources Department (who shall nominate a staff team member as a non-voting member of the panel), shall determine.
  - e. The panel shall report to the Trustees, who shall consult with the Nomination Committee as to any comments which the Committee wish to make on the panel's recommendations for appointment;
  - f. Any appointment shall be made by the Trustees, subject to approval by the General Assembly. In proceeding to determine an appropriate appointment the Trustees shall have regard to the need to seek diversity among the Trustees; and
  - g. Following acceptance of appointment, a new trustee shall be given an appropriate induction into each of the facets of Charity trusteeship. The induction process shall be determined upon by the Trustees after consultation with the Solicitor of the Church.
2. The Chief Officer shall take no part in the process of recruitment or appointment of Trustees.
3. When the term of office of a Trustee has been completed and the Trustee is willing to serve a second term, the Trustees shall renew the appointment without discussion unless the Trustee has failed to participate fully in the work of the Trustees. In the event that a Trustee has failed to participate fully in the work of the Trustees, the Convener of the Trustees shall meet with the Trustee to establish why that failure has occurred and how it might be avoided in the event of reappointment. The Convener shall report to the remaining Trustees after such discussions and the Convener and the remaining Trustees shall decide whether to reappoint the Trustee.

## SCHEDULE B

### OPERATIONAL WORKING OF THE TRUST

#### Office Bearers

1. Three months in advance of the anticipated retirement of an Office Bearer, or no later than one month after the occurrence of an unexpected vacancy, the Trustees shall choose a successor from among their own number. In the event that any of the Office Bearer roles cannot be filled from within the Trustees, they shall be permitted to make an appointment to fill the vacancy from outwith their number (in addition to the twelve Trustees provided for in clause 7 of this Constitution and Remit), subject to approval by the General Assembly. In such event, no further Trustee appointments shall be made until the total number of Trustees has once again been reduced to twelve.
2. The term of office as an Office Bearer is three years, which shall be renewable until the end of their term as a Trustee; and such term of office will be counted as part of her or his permissible terms as a Trustee.

#### Meetings of Trustees

##### *Proceedings*

3. The Trustees shall meet on at least seven occasions (an "Ordinary Meeting") in each year.
4. The dates of the Ordinary Meetings for the ensuing calendar year shall be settled by the Trustees no later than 31 October in the year preceding. One of those dates shall be specified as the annual meeting-in-person at which all Trustees are expected to attend in person.
5. Any Trustee may request the Convener to hold an additional meeting (a "Special Meeting") by a request in writing or sent electronically to the Convener and copied to all other Trustees in confidence giving reasons for the request. After taking the views of all Trustees, the decision as to whether to call a Special Meeting shall be at the absolute discretion of the Convener.
6. Notices of every meeting together with an agenda shall be delivered electronically to each Trustee at least five working days prior to the meeting or within such time as the Trustees may determine.
7. Meetings shall be held at times and places convenient for the Trustees.
8. Except in respect of the annual meeting-in-person, attendance at an Ordinary Meeting or at a Special Meeting may be made by way of telephone-conferencing, video-conferencing and other internet- or electronic-based methods of communication.
9. Minutes shall be taken by the Administrative Trustee of topics covered at all meetings, recording reports received, decisions taken and the allocation of any further work required. Copies of approved minutes and of confidential "papers apart" and of all reports and other papers considered at meetings must be retained in a form that continues to allow access throughout the anticipated lifetime of the Charity.
10. A quorum of Trustees shall be seven providing (1) that in the event of vacancy among the Trustees, the quorum shall be reduced by the number of vacancies and (2) that as regards stipend determinations, the quorum shall be four.
11. The Convener shall chair each meeting of the Trustees.
12. In the event that the Convener is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as Chairperson), a Vice-Convener, if present, will act as chairperson failing which the Trustees present must elect, from among themselves, the person who will act as chairperson of that meeting, or until the arrival of the Convener.
13. In the event of the need for a vote, each Trustee has one vote, which must be cast personally, but may be given as part of electronic attendance.
14. All decisions will be made by majority vote.
15. In the event of an equal number of votes for and against any decision, the Convener or the chairperson of the meeting will be entitled to a second, or casting vote.
16. Decisions may be made by email by a majority of the Trustees if the following conditions are met:
  - a. All relevant material to allow a fully-informed decision to be made has been circulated to all of the Trustees along with a cut-off time (which must be reasonable in all the circumstances) for notifications under sub-section (ii) below;
  - b. None of the Trustees has notified the Chief Officer that he or she considers that a board meeting should be held to discuss the matter;
  - c. The Constitution does not require the decision to be made in person; and
  - d. The Solicitor of the Church has not advised that the decision requires to be made in person because of the nature and scope of the subject-matter and/or the potential difficulty in all of the Trustees understanding all aspects of the issue and the information they need to consider in coming to a decision.
17. The Trustees may, at their absolute discretion, allow any person to attend and speak at a meeting notwithstanding that the person is not a Trustee, but on the basis that they must not participate in decision-making. The minute of that meeting must make the status of any such person clear for the avoidance of doubt.
18. A Trustee must not vote at a meeting (or at a meeting of any sub-committee) on any decision which relates to a matter in which they have a private interest or duty which conflicts, or may conflict with the interests of the Charity; the Trustee must withdraw from the meeting while an item of that nature is being dealt with.

19. For the purposes of paragraph 18 above:
  - a. a private interest held by an individual who is connected with the Trustee (such as being husband, wife, partner, child, parent, brother, sister) shall be deemed to be held by that Trustee; and
  - b. a Trustee will be automatically deemed to have a private interest in relation to a particular matter, if a body in relation to which he or she is an employee, director, member of the management committee, charity trustee, officer or elected representative, has an interest in that matter.

#### *Requirements*

20. Each meeting shall be constituted with prayer.
21. At the commencement of each meeting each Trustee shall be asked to declare whether he or she has any conflict of interest in any item of business.
22. In the event of a conflict being declared the remaining Trustees shall determine the course of action to be adopted, in accordance with their Conflict of Interest Policy.
23. They shall determine whether, in the whole circumstances, it is preferable for the Trustee to withdraw from the discussion and decision, or whether the Trustee may speak but not vote on the matter. In the event that a withdrawal is considered preferable but would render the meeting no longer quorate, and the item of business is urgent the Trustees shall remit the business to a special meeting.
24. Whichever course is adopted, the minutes should record:
  - which Trustee was affected;
  - when the conflict was identified and declared;
  - what was discussed about it and decided and why that step was considered to be in the best interests of the Charity;
  - whether the Trustee withdrew; and
  - if the Trustee was not required to withdraw, precisely what was his or her participation.
25. At each meeting of the Trustees they shall consider a financial statement of assets, income and expenditure of the whole Charitable Estate up to date as at no more than six weeks prior to the date of the meeting.

#### *Specific Powers*

26. Emoluments: in the event of an Office Bearer being a parish minister the Trustees may make an appropriate payment to the relevant congregational treasurer to provide additional ministerial support.
27. Expenses: Trustees will be reimbursed expenses properly incurred in carrying out their duties as Trustees.

### **SCHEDULE C**

#### **DRAFT SCHEME OF FINANCIAL DELEGATION**

##### *Introduction*

1. The Church of Scotland is recognised as a Designated Religious Charity (the "Charity"), Scottish Charity No. SC011353. The assets of the Charity are those held for the Unincorporated Entities of the Church.
2. The Assembly Trustees (the "Trustees") have been appointed by the General Assembly (the "Assembly") to act as the Charity Trustees of the Charity and, as such Trustees, to have general control and management of the assets of the Charity.
3. This Scheme describes the limits and extent of financial decision-making authority delegated by the Trustees. A clear scheme of delegation of authority is fundamental to good governance.
4. The Scheme includes a template for departmental schemes of delegation. Each Agency is required to put in place a robust scheme of delegation, to review it from time to time and to ensure that staff are aware of the scheme and adhere to it.
5. The Governance Group of the Trustees is responsible for overseeing the operation of this Scheme and will involve other bodies, including the Audit Committee, as appropriate. The General Treasurer is the senior staff member responsible for the scheme, reporting to the Governance Group and to the Trustees.
6. Assistance and advice on the Scheme may be obtained from the General Treasurer.

##### *Delegated Powers*

7. The Assembly has created a number of Agencies which hold delegated powers from the Assembly. The powers are set out in remits for each body, as agreed and amended from time to time by the Assembly. The remits establish the ambit of decision-making powers for each body.
8. Budget arrangements for the financial consequences of decisions and actions taken by Agencies are approved for each financial year by the Trustees.
9. Any decisions or actions taken by Agencies and staff must be contained within the items of work for which budget approval has been given for the relevant financial year. The associated financial consequences of any decisions or actions taken by Agencies and staff must be contained within the approved budget provisions for those items for the relevant financial year.
10. Proposed plans which might incur unbudgeted costs for items of work for which budget approval has been given for the relevant financial year or which would involve items of work for which budget approval has not been given for the relevant financial year must be referred to the Trustees and their General Treasurer for decision.

#### Authorised Persons

11. Agencies shall, in consultation with the General Treasurer, prepare individual schemes of delegation as to the level of authority in financial matters to be granted to individual office holders. Such schemes shall make provision for that authority to be exercised by the holder of another nominated office during periods of leave or illness, or where the post is vacant. Such schemes must be approved by the Trustees.

#### Accountability

12. Agencies and staff tasked with delegated authority under the Scheme shall be accountable for their decisions and actions to appropriate governance bodies including the Audit Committee. The Governance Group, on behalf of the Trustees, has the power to invite representatives of Agencies and senior staff, to justify decisions and actions taken under the Scheme and to report on issues to the Trustees.
13. It must be made clear by a delegating Agency to all office holders to whom departmental financial authorisation is being given or upon whom departmental authorisation may fall in the event of leave or illness of an office holder or in the event of a vacancy, that they are accountable for their financial decisions and actions to appropriate governance bodies including the Audit Committee.

### SCHEDULE D

#### TRUSTEES' GOVERNANCE GROUP

1. The Governance Group ("the Group") shall comprise a minimum of four and a maximum of five members of the Trustees, one of whom shall be a Vice-Convenor of the Trustees and one the Administrative Trustee, with in addition the Convenor of the Trustees able to attend *ex officio*. A quorum shall be two members. The Convenor of the Group will be appointed by the Trustees and not be one of the three office bearers. The Chief Officer, Principal Clerk, General Treasurer, Solicitor of the Church and the Head of Analysis and Programme Development shall attend meetings of the Group. The Convenor of the Audit Committee will be entitled to attend on any matter which that Committee believes to be of sufficient importance.
2. The Group shall meet on at least four occasions a year. It will have no decision-making powers unless provided for in this Constitution and Remit or specifically authorised by the Trustees.
3. The Group shall seek to ensure that the Trustees fulfil their legal and functional responsibilities in all respects. It shall advise and assist the Trustees in the exercise of the supervisory function of the component elements of the Church as required by the Church's Designated Religious Charity status, and shall oversee compliance by Standing Committees, Congregations and Presbyteries in the proper discharge of their duties and responsibilities under charity and accounting legislation and General Assembly Acts and Regulations.
4. The Group shall:
  - a. maintain a Code of Conduct for all Agencies of the Church as defined in clause 70 of the Constitution and Remit and supervise compliance with that Code by all members of such Agencies;
  - b. maintain a Code of Conduct for the Trustees, adhere to it and supervise compliance with that Code by all Trustees;
  - c. maintain, and in consultation with the Agencies subject to a periodic review, an appropriate Scheme of Financial Delegation such as that set out in Schedule C of the Constitution and Remit to be followed by the Agencies;
  - d. maintain, and in consultation with the Agencies subject to a periodic review, an appropriate Scheme of General Delegation;
  - e. ensure that all necessary policies are in place and regularly reviewed.
5. The Group shall receive regular reports from the Audit Committee and the Audit Committee should in turn receive copies of the Minutes from the Governance Group. The Governance Group remit shall be considered annually by the Audit Committee.
6. The Group will keep under review the adequacy and effectiveness of risk management arrangements of the Unincorporated Entities. The Group shall consider the scope and effectiveness of the systems established by the Chief Officer to identify, assess, manage and monitor risk. This shall include periodic review of the principal risk register and, where applicable, the Chief Officer's assessments and reports on the effectiveness of the systems for risk management
7. The Group shall advise and assist the Trustees on the governance aspects of management, resourcing, organisation and administration and shall undertake such other functions as may from time to time be delegated to or referred to it by the Trustees.
8. The Group shall seek to ensure that there are effective induction and mentoring processes for new Trustees and that they have the necessary knowledge to be able to discharge their responsibilities. In particular, the Group shall provide a process so that –
  - a. each Trustee is aware of the terms of the Constitution;
  - b. each Trustee is aware of the deliverances from the most recent General Assembly;
  - c. each Trustee is aware of her or his role as an Assembly Trustee within the broader context of all of the component elements of the Church of Scotland;
  - d. each Trustee is aware of the need to act with independence of mind and with probity;
  - e. the effective working of the Trustees is enabled through the body of Trustees having appropriate skills, experience and diversity;
  - f. the Trustees exercise the controls necessary to ensure that the strategic priorities, policies and decisions of the General Assembly are implemented effectively and efficiently and establish appropriate checks on management, financial control mechanisms and risk appraisal; and



- g. the Trustees and the Agencies are open and accountable in their actions, enabling good communication among themselves and with staff, with others working within the Church, with members of the Church and with those with whom the Trustees and the Agencies engage.
9. The Group shall establish, maintain and keep under review an appraisal system for the Trustees which is in accordance with current good governance practice.

#### Complaints

- 10.1 Upon a report of a possible material breach of duty by a Trustee or by a member of another Agency, the Group will appoint a panel of three of their number (the "panel") to deal with the complaint. Unless the panel decides that the complaint is vexatious, frivolous or without merit (namely that even if the complaint were proved it would not constitute a breach of the Code of Conduct) the panel will investigate the complaint. The individual who is the subject of such an investigation will be informed of the complaint and will be interviewed to ascertain the facts and is required to give the investigators his/her fullest co-operation. The complaint and investigation will be handled in confidence as far as is practicable.
- 10.2 In the event that the panel consider that there has been a breach of the Code justifying action being taken, it will refer the matter to the Governance Group for determination as to how the matter should be disposed of.
- 10.3 The Group shall establish a procedure for dealing with complaints, such procedure to be approved by the Trustees and varied from time to time as agreed by the Trustees.

### SCHEDULE E

#### ISRAEL PALESTINE 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:
  - a. 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;
  - b. ensuring that robust best practice management systems and procedures for the Establishments are in place and followed;
  - c. ensuring that all necessary financial controls and protocols are in place and adhered to, including the preparation of budgets, investment plans, and expenditure authorisations;
  - d. appointing and managing locally based staff in senior management positions within the Establishments;
  - e. ensuring risk registers are updated regularly;
  - f. developing investment and maintenance plans;
  - g. liaising with all relevant stakeholders, including the Church of Scotland Trust;
  - h. ensuring compliance with General Assembly policy in respect of the Church's work within the Establishments;
  - i. 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 8**

The Church of Scotland  
**SOCIAL CARE COUNCIL**

**CONSTITUTION****INTRODUCTION**

The Social Care Council is a Council constituted by the authority of the General Assembly of the Church of Scotland, directly accountable to the General Assembly and subject to the supervision of the Assembly Trustees in terms of a Memorandum of Understanding between the Council and the Assembly Trustees.

**1. NAME**

- 1.1** The name of the Council shall be the CHURCH OF SCOTLAND SOCIAL CARE COUNCIL (hereinafter referred to as "the Council"). For the purpose of delivery of services in terms of its remit the Council shall operate under the name "CrossReach" and will use the working title of The CrossReach Board. The Council's headquarters shall be at Charis House, 47 Milton Road East, Edinburgh, or at such other location as may from time to time be approved by the Assembly Trustees.

**2. MEMBERSHIP**

- 2.1** The Council shall comprise:

- an Assembly-appointed Convener and one Assembly-appointed Vice-Convener; and
- Eleven Assembly-appointed members, plus the Chief Executive, acting as Secretary as an ex officio and non-voting member.

At least one member should be a Church of Scotland minister.

- 2.2** The Convener and Vice-Conveners shall normally serve for four years but all care should be taken to ensure that they do not end a period of service at the same time. All other members shall serve for a term of four years.

**3. REMIT AND POWERS**

- 3.1** The remit of the Council shall be:

- To demonstrate Christ's love in action by offering high quality care and support which will empower people across Scotland to live full and fulfilling lives;
- To provide specialist resources and services to further the mission of the Church expressing its care for communities across Scotland;
- To identify existing and emerging areas of need and to guide CrossReach services and the Church in pioneering new approaches to relevant problems through collaborative partnerships both from within the Church and externally;
- To enable the people CrossReach supports and its employees to raise issues of concern to them and to amplify their voices through appropriate channels within the Church structures and externally;

- 3.2** In furtherance of its remit the Council may, subject to the approval of the Assembly Trustees, borrow money and may charge or provide security therefor over any part of the heritable property belonging to the Council.

**3.3 The Council**

- 3.3.1** Members of the Council shall be ultimately responsible for directing the affairs of the Council and for ensuring that it is solvent, well run and delivers the objectives for which it has been established. To this end members shall be responsible for:

- Ensuring compliance with the Council's objectives, mission, ethos and values;
- Establishing or approving policies, strategic plans and budgets to achieve these objectives and monitoring performance against them;
- Ensuring that the Council develops and maintains its financial strength;
- Ensuring that the Council, in the performance of its objectives, complies with all relevant legislation, regulations and requirements of appropriate regulatory bodies;
- Establishing and maintaining a clear framework of delegation and internal control;
- Agreeing or ratifying all policies and decisions on any matters which might create significant risk to the Council, financial or otherwise.
- Holding an appropriate register of risks.

- 3.3.2** Council members are required collectively and individually to act reasonably at all times in the best interests of the Council. All members are equally responsible in law for the Council's actions and decisions and have equal status as members. Each Council member shall act as an individual and not as a representative of any other group. Council members shall ensure that they remain, at all times, independent and do not come under the influence of any other body or individual.

- 3.3.3** The Council shall have power to appoint such Committees and Groups as it may from time to time determine to be appropriate to ensure that the Council's remit is fulfilled.
- 3.3.4** The Council can from time to time, and between meetings, delegate decision making to three members: the Convener, Vice-Convener and Chair of its Finance Group.
- 4.** MEETINGS
- 4.1** The Council shall normally meet six times in the year. At all meetings of the Council four members shall be a quorum. Meetings may be held either in person, online, or in hybrid form, using electronic means.
- 4.2** At each meeting, the Council shall receive reports from individuals, Committees and Groups holding delegated powers on the discharge of these powers since the previous meeting.
- 5.** FINANCE
- 5.1** The Council shall be responsible to the General Assembly for its own banking and financial arrangements and shall submit to the Assembly Trustees' Finance Group all financial information necessarily required by the Finance Group to enable it (a) to prepare the Consolidated Accounts of the Unincorporated Entities of the Church of Scotland, and (b) to submit them annually to the General Assembly for approval.
- 6.** STAFFING
- 6.1** The Council, in consultation with the Assembly Trustees, shall appoint a Secretary who shall be known as the Chief Executive and, as a separate employing agency of the Church, shall employ such other staff as are necessary to fulfil its remit.
- 6.2** The Council shall be responsible for funding the salaries and related costs of all employees, and shall be responsible for reviewing, from time to time, the terms and conditions under which it appoints and employs staff.
- 7.** ADOPTION OF THE CONSTITUTION
- 7.1** This revised Constitution, subject to the approval of the 2025 General Assembly, shall take effect from 1 June 2025 (replacing the Constitution in place since 2006).
- 7.2** It shall be open to the Council to amend the terms of this Constitution as and when found desirable and necessary, subject always to the approval of the General Assembly.

## Appendix 9

### CONGREGATIONAL STATISTICS

We extend our thanks to Presbytery Clerks and congregations for their diligence and strenuous efforts in obtaining this year's statistics and transmitting them to the National Office, enabling this collection to happen. The information which follows greatly assists in supporting the understanding of the Church of Scotland at all levels.

#### Summary

- As at December 2024, there were 245,000 members of the Church of Scotland, a fall of 5.5% from 2023.
- In the last ten years (2014-2024) the number of members has fallen by 35%.
- Information collected indicates that in 2024, 59% of congregations offered online worship services; with 24% of congregations offering alternative offline worship services. 23,145 people are estimated to have participated in worship offered online, and 2,475 made use of alternative offline provisions.
- 21% of congregations reported having a New Worshipping Community in 2024.
- 207 congregations formed 72 unions during 2024. In earlier years, only around a dozen unions took place annually.

#### Technical Summary

Numbers at both Presbytery level and national level have been rounded, in line with best practice, to avoid providing a false sense of precision. Numbers that would round down to 0 are indicated with e.g. "<5" to distinguish them from actual zeros.

There was a response rate of 82% 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 fourth year in which information on New Worshipping Communities (NWCs) is provided, having been introduced in 2021. These Additional Questions had a 69% 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.

#### Introduction

On 1 January 2024, the new Presbytery of Clèir Eilean Ì: Highlands and Hebrides was formed from nine Presbyteries which merged on 31<sup>st</sup> December 2023. The new Presbytery of Clèir Eilean Ì: Highlands and Hebrides is for the first time reported in its own right for 2024. We are grateful to Presbytery and Session Clerks for their continued efforts and patience through these changes.

#### Church-level membership and participation – 2024

Congregations within the Church of Scotland come in many 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 (middle) church, the largest 25% and 5% of churches (75<sup>th</sup> and 95<sup>th</sup> percentile), and the mean (average) church. A "typical" church may be better described by the median value as a few large congregations can contribute to an inflated 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
<b>Members</b>	12	88	173	311	639	233
<b>Adherents</b>	1	4	10	23	55	18
<b>Weekly Attendance</b>						
<b>In person</b>	0	25	45	75	150	57
<b>Average Age</b>	46	57	63	69	74	62
<b>Online</b>	0	0	8	45	144	36
<b>Offline</b>	0	0	0	0	20	4
<b>Professions of Faith</b>	0	0	0	0	4	1
<b>Children</b>	0	0	4	22	111	22
<b>Children receiving Communion</b>	0	0	0	0	10	3
<b>Elders</b>	4	10	16	27	50	21
<b>Baptisms</b>	0	0	0	1	5	1
<b>Weddings</b>	0	0	0	1	3	1
<b>Funerals</b>	0	0	6	12	30	9

Table 1: Church Participation Summary 2024

What a 'typical' congregation looks like:

The 'typical' (median) congregation has 173 members and 10 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, 8 people worshipping online and 0 offline
- 0 professions of faith
- 6 funerals, 0 baptisms, and 0 weddings
- A leadership of 16 elders

In 2024, 28% of congregations welcomed new Christians through Professions of Faith. 31% of congregations welcomed new members through certificates from other Church of Scotland congregations, and 24% through resolution of the Kirk Session.

Children received Communion in 21% of congregations.

Admissions and Removals within the Church of Scotland, 2024

The membership statistics may be stated thus:

	Removals by Death	7,355	
Less	Admissions by Profession	695	6,660
	Removals by Certificate	1,675	
Less	Admissions by Certificate	1,110	565
	Other Removals	8,270	
Less	Restoration	1,490	6,780
	Total Decrease		14,005

And shown graphically in Figure 1 below.

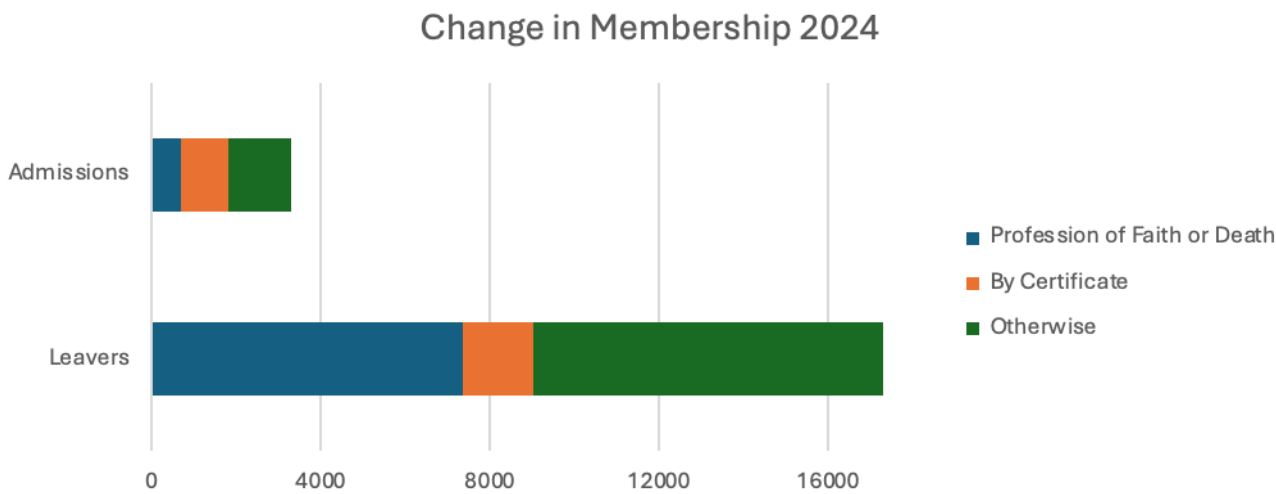
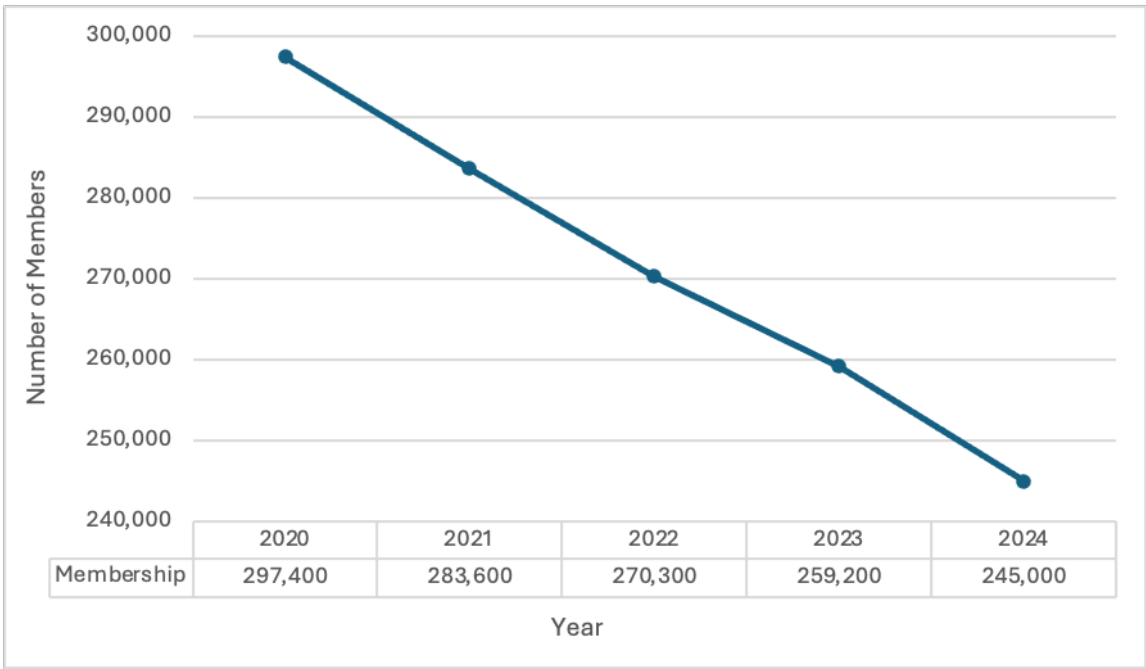
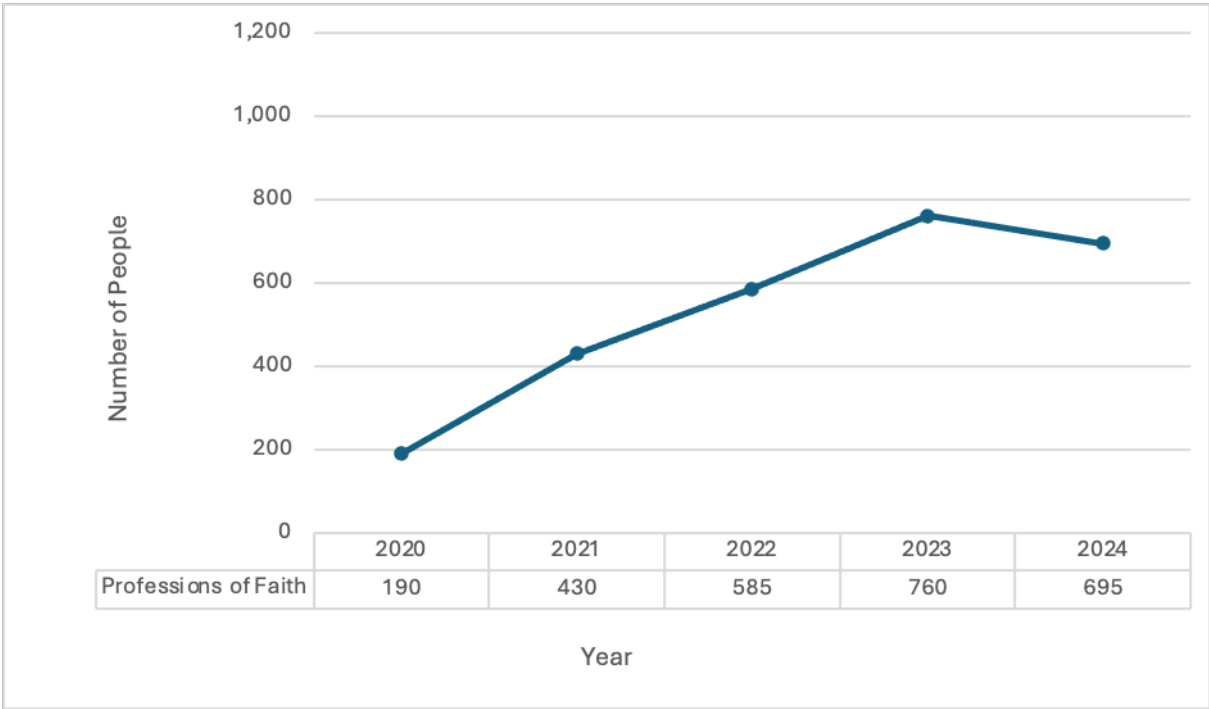


Figure 1: Leavers and Joiners in 2024

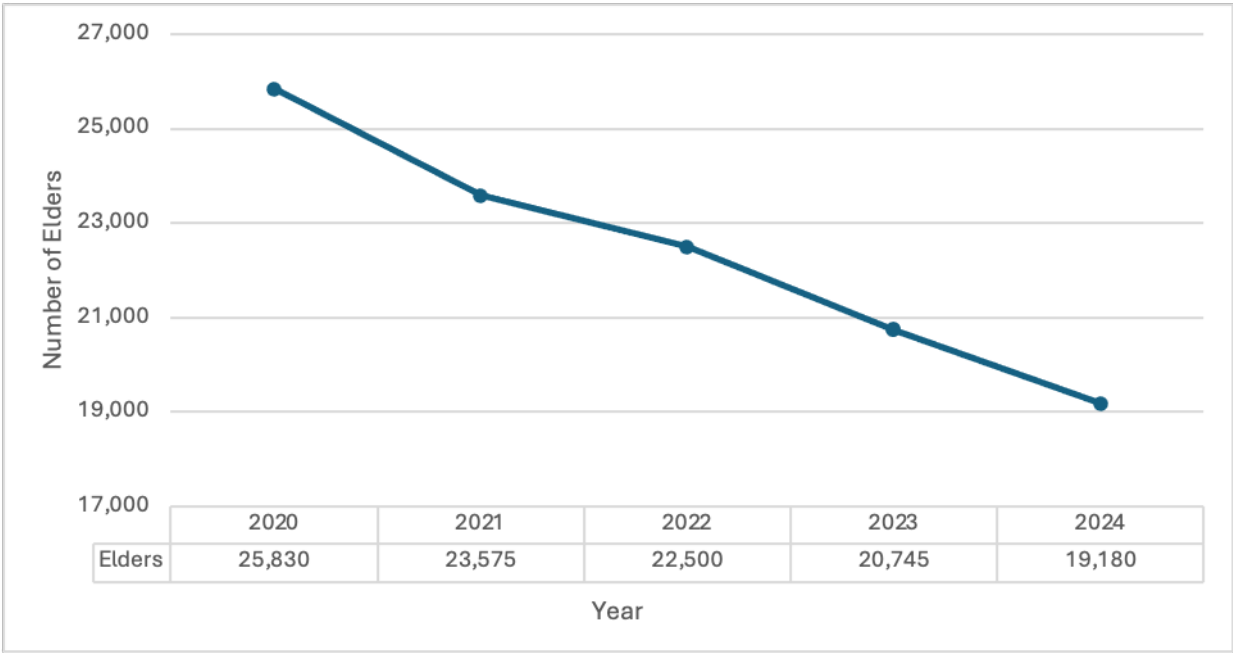
Comparative Graphs  
MEMBERSHIP



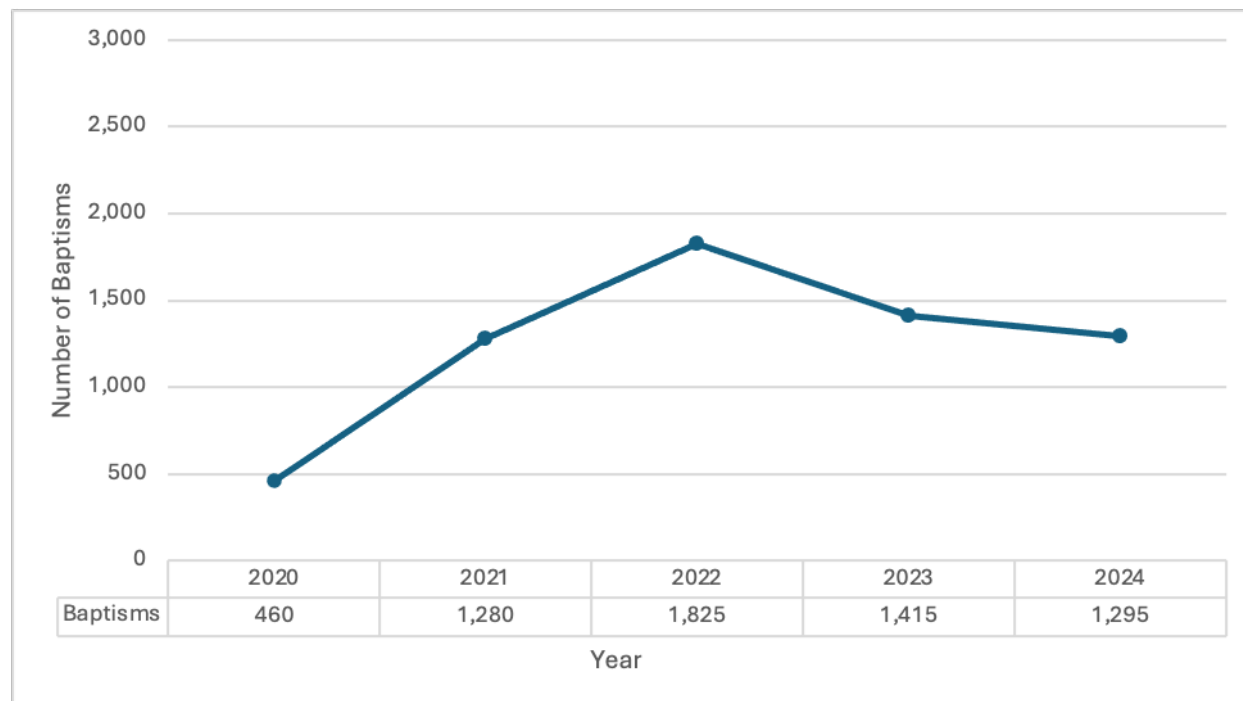
PROFESSIONS OF FAITH



ELDERS



## BAPTISMS



## Presbytery Data

### REPORTING

Presbytery	Membership as at 31st Dec 2023	Admissions	Removals	Membership as at 31st Dec 2024	Notices of Removal	Supplementary Roll	Response Rate
Edinburgh and West Lothian	22,200	375	1,680	21,600	55	2,185	94%
Lothian and Borders	17,800	145	1,320	16,400	25	1,845	82%
The South West	37,300	325	3,070	34,500	85	4,775	89%
Clyde	20,000	240	1,370	18,800	30	2,355	88%
Glasgow	22,900	370	1,565	21,800	55	2,015	87%
Forth Valley and Clydesdale	27,000	335	1,710	25,300	50	4,105	83%
Fife	15,000	190	855	14,300	25	1,935	81%
Perth	39,400	520	2,785	36,500	65	2,610	70%
North East and Northern Isles	38,400	190	2,025	36,700	80	3,035	76%
Clèir Eilean Ì	14,900	530	840	14,600	35	825	60%
Lewis	800	35	40	800	10	60	100%
England and the Channel Islands	1,400	15	45	1,400	5	110	67%
International Charges	2,200	10	5	2,200	<5	0	7%
<b>Church of Scotland</b>	<b>259,300</b>	<b>3,295</b>	<b>17,305</b>	<b>245,000</b>	<b>520</b>	<b>25,865</b>	<b>82%</b>

Table 2: Presbytery Reporting



**MEMBERSHIP**

Presbyteries	Number of Congregations as at 31st Dec 2024	Membership as at 31st Dec 2024	Admissions			Removals		
			Profession of Faith	By Certificate	Restoration or Resolution	By Death	By Certificate	Otherwise
<b>Edinburgh and West Lothian</b>	74	21,600	95	165	115	690	205	785
<b>Lothian and Borders</b>	77	16,400	20	60	65	550	70	700
<b>The South West</b>	126	34,500	75	165	85	1,150	255	1,665
<b>Clyde</b>	68	18,800	40	85	110	630	125	615
<b>Glasgow</b>	113	21,800	135	70	170	695	155	715
<b>Forth Valley and Clydesdale</b>	114	25,300	95	125	115	790	250	670
<b>Fife</b>	56	14,300	35	70	90	455	115	285
<b>Perth</b>	119	36,500	90	205	230	1,105	215	1,460
<b>North East and Northern Isles</b>	103	36,700	40	105	45	840	205	975
<b>Clèir Eilean Ì</b>	111	14,600	50	40	445	400	60	375
<b>Lewis</b>	11	800	15	15	5	15	10	15
<b>England and the Channel Islands</b>	6	1,400	10	5	<5	30	5	10
<b>International Charges</b>	14	2,200	0	0	10	<5	0	<5
<b>Church of Scotland</b>	<b>992</b>	<b>245,000</b>	<b>695</b>	<b>1,110</b>	<b>1,490</b>	<b>7,355</b>	<b>1,675</b>	<b>8,270</b>

Table 3: Presbytery Membership Figures

**YOUNG PEOPLE AND ADULTS NOT ON THE COMMUNION ROLL**

Data reported from all thirteen Presbyteries showed that as at 31 December 2024:

1. The number of children and young people aged 17 years and under who are involved in the life of the congregation was 27,340.
2. The number of adults whose names are not on the Communion Roll, but who are involved in the life of the congregations was 9,905.
3. The number of children who receive Holy Communion in terms of Act V, 2000, Section 15 was 2,110, 8% of the total.

<b>Presbyteries</b>	<b>Membership as at 31st Dec 2024</b>	<b>Children 17 and under</b>	<b>Children receiving Communion</b>	<b>Adults not on Communion roll</b>
<b>Edinburgh and West Lothian</b>	21,600	4,205	390	1,440
<b>Lothian and Borders</b>	16,400	1,245	175	760
<b>The South West</b>	34,500	3,340	265	785
<b>Clyde</b>	18,800	2,635	160	580
<b>Glasgow</b>	21,800	3,835	290	1,055
<b>Forth Valley and Clydesdale</b>	25,300	4,200	345	755
<b>Fife</b>	14,300	1,100	30	435
<b>Perth</b>	36,500	3,010	180	1,135
<b>North East and Northern Isles</b>	36,700	2,285	160	900
<b>Clèir Eilean Ì</b>	14,600	1,145	75	1,715
<b>Lewis</b>	800	265	10	280
<b>England and the Channel Islands</b>	1,400	60	30	60
<b>International Charges</b>	2,200	10	0	0
<b>Church of Scotland</b>	<b>245,000</b>	<b>27,340</b>	<b>2,110</b>	<b>9,905</b>

Table 4: Young People and Adherents

OCCASIONAL OFFICES

CHURCH OF SCOTLAND CONGREGATIONS:

- baptised or gave thanks for 1,410 people, of whom 240 were adults, 3.1% of Scottish births in 2024.
- celebrated 985 marriages (3.7% of all Scottish weddings) and conducted 10,890 funerals (17.4% of those who died in Scotland).

Presbyteries	Baptisms			Weddings	Funerals
	All Baptisms	Adult baptisms	Birth Thanksgiving Services		
Edinburgh and West Lothian	170	40	10	115	1,010
Lothian and Borders	110	30	15	80	685
The South West	195	30	20	170	1,700
Clyde	115	15	15	70	990
Glasgow	180	40	35	80	1,100
Forth Valley and Clydesdale	140	30	5	60	1,310
Fife	80	15	5	75	565
Perth	145	15	10	130	1,410
North East and Northern Isles	60	10	<5	100	1,115
Clèir Eilean Ì	55	5	<5	75	870
Lewis	10	<5	<5	10	75
England and the Channel Islands	20	<5	0	15	55
International Charges	0	0	<5	<5	0
Church of Scotland	1,290	240	120	985	10,890

Table 5: Presbytery Baptisms, Weddings and Funerals Figures

**LEADERSHIP**

There were 19,180 elders reported in the Church of Scotland of whom 40.3% are male and 59.7% female. Elders account for 8% of the membership.

Presbyteries	Elders			Other leaders		
	Male	Female	All	Male	Female	All
<b>Edinburgh and West Lothian</b>	1,000	1,390	2,395	65	90	150
<b>Lothian and Borders</b>	490	770	1,260	50	75	125
<b>The South West</b>	1,125	1,775	2,900	90	165	255
<b>Clyde</b>	750	1,085	1,835	45	75	125
<b>Glasgow</b>	910	1,305	2,215	70	125	200
<b>Forth Valley and Clydesdale</b>	915	1,355	2,275	90	145	235
<b>Fife</b>	420	735	1,150	25	45	70
<b>Perth</b>	935	1,340	2,275	50	85	135
<b>North East and Northern Isles</b>	670	1,095	1,765	40	110	150
<b>Clèir Eilean Ì</b>	385	530	915	50	55	105
<b>Lewis</b>	60	<5	60	30	25	55
<b>England and the Channel Islands</b>	55	75	130	0	0	0
<b>International Charges</b>	<5	<5	<5	0	0	0
<b>Church of Scotland</b>	<b>7,725</b>	<b>11,460</b>	<b>19,180</b>	<b>605</b>	<b>1,005</b>	<b>1,605</b>

Table 6: Presbytery Leadership Figures

## Public Worship in 2024

Congregational statistics continue to be gathered on alternative forms of worship. 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.

At least 68,160 people attended worship in person (28% of members), 23,145 online, and 2,475 in other offline ways, during a 'regular' week in 2024, that is not a major festival such as Easter or Christmas.

59% of congregations responding offered online worship, with 24% making alternative offline provisions such as phone-in services or worship sheets.

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 a 69% response rate.

Presbyteries	Membership as at 31st Dec 2024	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	21,600	10%	4%	11%	23%	43%	9%	7,840	36%
Lothian and Borders	16,400	9%	3%	10%	21%	49%	9%	4,635	28%
The South West	34,500	8%	3%	7%	20%	53%	10%	7,740	22%
Clyde	18,800	10%	3%	10%	21%	46%	11%	5,440	29%
Glasgow	21,800	10%	4%	12%	23%	41%	9%	7,890	36%
Forth Valley and Clydesdale	25,300	9%	2%	8%	22%	51%	8%	7,240	29%
Fife	14,300	7%	2%	6%	17%	55%	12%	4,155	31%
Perth	36,500	7%	2%	8%	18%	54%	10%	9,260	20%
North East and Northern Isles	36,700	7%	3%	9%	22%	50%	10%	6,435	19%
Clèir Eilean Ì	14,600	10%	2%	8%	20%	50%	10%	5,775	37%
Lewis	800	15%	9%	19%	32%	23%	3%	780	94%
England and the Channel Islands	1,400	9%	4%	16%	27%	35%	9%	325	24%
International Charges	2,200	7%	4%	20%	29%	34%	5%	640	29%
<b>Church of Scotland</b>	<b>245,000</b>	<b>8%</b>	<b>3%</b>	<b>9%</b>	<b>21%</b>	<b>49%</b>	<b>10%</b>	<b>68,160</b>	<b>28%</b>

Table 7: Presbytery Physical Attendance Figures

<b>Presbytery</b>	<b>Membership as at 31st Dec 2024</b>	<b>Able to offer online worship</b>	<b>Estimate of online worshippers</b>	<b>Able to offer alternative offline worship</b>	<b>Estimate of worshippers engaging with alternative offline worship</b>	<b>Response rate</b>
<b>Edinburgh and West Lothian</b>	21,600	78%	2,680	33%	395	91%
<b>Lothian and Borders</b>	16,400	53%	900	21%	135	61%
<b>The South West</b>	34,500	46%	3,630	23%	310	77%
<b>Clyde</b>	18,800	67%	2,620	18%	30	66%
<b>Glasgow</b>	21,800	69%	2,680	21%	195	68%
<b>Forth Valley and Clydesdale</b>	25,300	61%	2,190	35%	430	70%
<b>Fife</b>	14,300	59%	1,070	16%	185	57%
<b>Perth</b>	36,500	53%	2,145	20%	220	82%
<b>North East and Northern Isles</b>	36,700	54%	1,315	21%	225	59%
<b>Clèir Eilean Ì</b>	14,600	51%	1,415	25%	325	57%
<b>Lewis</b>	800	70%	1,685	50%	25	91%
<b>England and the Channel Islands</b>	1,400	100%	290	25%	<5	67%
<b>International Charges</b>	2,200	100%	525	0%	0	21%
<b>Church of Scotland</b>	<b>245,000</b>	<b>59%</b>	<b>23,145</b>	<b>24%</b>	<b>2,475</b>	<b>69%</b>

Table 8: Presbytery Alternative Worship Figures, includes only those congregations who responded in 2024

## NEW WORSHIPPING COMMUNITIES

New Worshipping Communities can take a multitude of forms, and must show evidence of all of 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

Additional questions were included in the Congregational Statistics to obtain information on those congregations and Presbyteries with a New Worshipping Community during 2024. We present in Table 9 some overall figures.

21% of all Church of Scotland congregations offered at least one New Worshipping Community, with a number of congregations offering more than one type during the year. A further 15% offered a group that met some, but not all, of the criteria for a New Worshipping Community.

The overall response rate was 69%, with responses being gathered from across all thirteen Presbyteries. Figures given in table 9 are based on the responses submitted, rather than the total number of congregations.

In total 255 full New Worshipping Communities, and 292 others were reported to be operating in congregations across the Church of Scotland. The majority of New Worshipping Communities were described as Messy Church (38%) and Café Church (23%). Other types of New Worshipping Communities reported included Youth Church, Older People's Church, Forest Church and Special Interest Groups.

Presbyteries	Number of Responding Congregations	% Responding Congregations with at least one NWC	Number of Full New Worshipping Communities within Congregations	Response Rate
Edinburgh and West Lothian	67	42%	52	91%
Lothian and Borders	47	40%	21	61%
The South West	97	28%	34	77%
Clyde	45	22%	9	66%
Glasgow	77	27%	24	68%
Forth Valley and Clydesdale	80	26%	25	70%
Fife	32	34%	13	57%
Perth	98	31%	32	82%
North East and Northern Isles	61	28%	15	59%
Clèir Eilean Ì	63	24%	18	57%
Lewis	10	20%	10	91%
England and Channel Islands	4	50%	2	67%
International Charges	3	33%	0	21%
<b>Church of Scotland</b>	<b>684</b>	<b>30%</b>	<b>255</b>	<b>69%</b>

Table 9: New Worshipping Communities, includes only those congregations who responded to this section in 2024

CONGREGATIONAL ACTIVITIES

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

Data were received from all thirteen Presbyteries, resulting in the following summary graph:

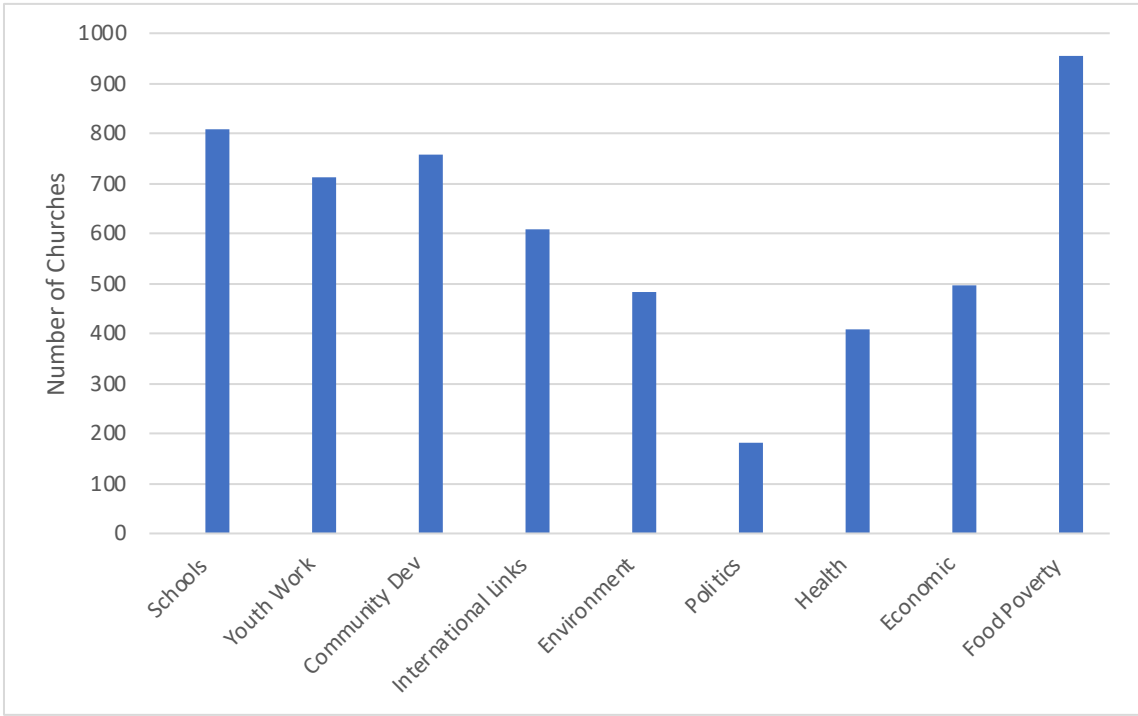


Figure 2: Congregational Activities



Alleviating food poverty (88%) and school chaplaincy (79%) were the most common activities in congregations of the Church of Scotland. Engagement with political issues was the least common with only 18% of congregations reporting this.

Presbyteries	School Chaplaincy	Youth Work	Community Development	International Links	Environmental Issues	Political Issues	Health Issues	Economic Inequality	Food Poverty
<b>Edinburgh and West Lothian</b>	72%	74%	73%	63%	45%	24%	44%	54%	87%
<b>Lothian and Borders</b>	75%	65%	74%	53%	48%	14%	36%	35%	86%
<b>The South West</b>	66%	49%	62%	48%	27%	12%	24%	35%	79%
<b>Clyde</b>	77%	74%	71%	55%	43%	20%	42%	51%	87%
<b>Glasgow</b>	76%	75%	79%	65%	50%	29%	50%	62%	88%
<b>Forth Valley and Clydesdale</b>	85%	81%	70%	56%	56%	21%	50%	54%	99%
<b>Fife</b>	70%	60%	82%	63%	51%	18%	45%	57%	97%
<b>Perth</b>	81%	78%	88%	58%	60%	16%	43%	54%	89%
<b>North East and Northern Isles</b>	92%	73%	73%	64%	41%	12%	23%	41%	95%
<b>Clèir Eilean Ì</b>	97%	66%	70%	53%	44%	9%	34%	42%	82%
<b>Lewis</b>	55%	91%	55%	64%	27%	9%	45%	55%	82%
<b>England and the Channel Islands</b>	50%	67%	67%	67%	67%	67%	67%	67%	67%
<b>International Charges</b>	0%	100%	100%	100%	100%	100%	100%	100%	100%
<b>Church of Scotland</b>	<b>79%</b>	<b>70%</b>	<b>74%</b>	<b>58%</b>	<b>46%</b>	<b>18%</b>	<b>39%</b>	<b>48%</b>	<b>88%</b>

Table 10: Congregational Activities

ECUMENICAL AUDIT REPORT

Questions to congregations about their ecumenical activity were included in the Congregational Statistics for 2024. Congregations in the Scottish Episcopal Church, the Methodist Church, and the United Reformed Church are also answering similar questions at this time so that a wider picture can be obtained.

645 congregations (65%) completed this part of the congregational statistics.

Congregations were asked which denominations were present in their parish:

Denomination	Number	Denomination	Number
Associated Free Church	5	Pentecostal	53
Baptist Church	179	Religious Society of Friends (Quakers)	18
Congregational Federation	27	Roman Catholic	330
Free Church of Scotland	111	Salvation Army	67
Independent Fellowship	119	Scottish Episcopal Church	221
Methodist Church	42	United Free Church	39
Minority Ethnic	33	United Reformed Church	36
Orthodox	12		

Churches of Scotland worked most frequently with Scottish Episcopal and Roman Catholic Churches.

42% of churches are members of **Churches Together** or Local Councils of Churches. Only 12% of these say that the group has an impact on their congregational life. 9% of congregations **shared their church buildings**, with 4% having a written agreement. 2% of congregations had a covenanted partnership with another congregation.

13 (2.0%) had **ecumenical involvement in a congregational appointment**, while 12 (1.8%) had been involved in a partner's appointment.

21% of congregations **shared funeral cover** with ecumenical colleagues, and 15% shared holiday cover. 9% shared routine pastoral care and 6% weddings. Where cover was not used, 51% of congregations said that they used neighbouring Churches of Scotland, 43% had their own resources, and 7% said that there were no ecumenical partners from which to get help.

When asked what **prevents ecumenical working**, the most common reasons were:

- No one to work with,
- Existing workload,
- Being in vacancy, and
- Work required for Presbytery planning.

The reasons given by most people about the **positives of ecumenical working** are:

- Fellowship with other Christians,
- Diversity, and
- Practical assistance.

References

[i] CrossReach operate a different plan with a difference in contribution rates.