

The Church of Scotland

Accounts Guidance Notes

Payments to Trustees

The notes to the accounts (both Receipts and Payments Accounts and Accrued Accounts) should disclose details of all payments made to any Trustees during the period.

Charity Trustees are defined as “the persons having the general control and management of the administration of the charity”. Within the Church of Scotland this will normally mean all members of the Kirk Session (including the minister) and Congregational Board (or similar body). This will include the minister as a member of the Kirk Session. Other ministerial staff (e.g. auxiliary ministers, assistant ministers or deacons) is unlikely to be trustees unless they are **voting** members of the Kirk Session or Congregational Board. If an interim moderator has been appointed (either due to vacancy or illness of the minister) then the interim moderator will be a Trustee for the period of the appointment.

Payments to Trustees will normally fall into one of two categories:

- Payments in respect of work done or services provided by the trustee
- Reimbursement of expenses incurred by the trustee

Where the payment is **for work done or services provided by the trustee** then the note should **name the trustee concerned**, state **the total amount paid** and **describe the nature of the work done or service provided**.

Where the payment is for reimbursement of expenses incurred by a trustee then the note should state **the total amount of expenses reimbursed to all trustees** and **the total number of trustees reimbursed**. The nature of the expenses need not be stated and nor should the trustee receiving reimbursement be named.

Reimbursement of the cost of items bought on behalf of the congregation (e.g. coffee, paint, stationery etc) need **not** be included here.

As the minister is a trustee the cost of travelling expenses paid to the minister **should** be included but the minister's stipend **should not** be included as this is not paid by the congregation.

Further advice on all aspects of congregational accounts can be obtained from the Church offices (amcdowall@cofscotland.org.uk)