

THE ASSEMBLY TRUSTEES
CODE OF CONDUCT
DECEMBER 2019 UPDATED JUNE 2025

1. INTRODUCTION

1.1 The Assembly Trustees (the “Trustees”) are the charity trustees of the CHURCH OF SCOTLAND (the Unincorporated Entities) Scottish Charity No SC011353 (the “Charity”) and therefore have specific duties under charity law. This Code of Conduct sets out those responsibilities and provides guidance to you as a charity trustee on the performance of your duties. It is intended to help you carry out your duties with confidence and to protect you and the Church from any allegations of misconduct.

1.2 This Code is issued annually to all Trustees and you will be asked each year to confirm that you have read and understand its contents. It is your responsibility to make sure that you are familiar with the Code and that your actions as a Trustee comply with its provisions.

1.3 The Church’s status as a Designated Religious Charity (DRC) means that the Office of the Scottish Charity Regulator (OSCR) does not have the right to suspend trustees, nor do the statutory provisions governing disqualification apply. However, it is good practice for trustees to have powers to deal with alleged misconduct in their number. This Code includes such a process.

1.4 Much of this Code is in general terms, and situations may arise which are not specifically covered. If you are in any doubt as to whether a particular course of action may breach this Code, you are encouraged to seek advice and assistance from the Convener, Vice-convener or Administrative Trustee or from the Solicitor of the Church. You may also choose to consult your own solicitor or other relevant professional adviser.

1.5 Some of the charity trustees are appointed by virtue of office. This Code applies to such persons. It is acknowledged that a conflict of interest may arise on a specific issue between the two roles. All trustees must familiarise themselves with and adhere to the specific provisions of the Assembly Trustees/UE Conflict of Interest Policy which apply to this specific situation and if in doubt about their duties in terms of that Policy or this Code are advised to seek guidance from the Convener, Vice-convener or Administrative Trustee or from the Solicitor of the Church.

2. KEY PRINCIPLES

2.1 The general principles upon which this Code are based are:

Charitable Purpose

You have a duty to understand the purposes set out in Annex 1 to this Code and to act at all times only to further such purposes.

Selflessness

You have a duty to take decisions solely in terms of the interest of the Charity. You must not act in order to gain financial or other material benefit for yourself, family or friends or any part of the Church.

Integrity and honesty

You must not place yourself under any financial, or other, obligation to any individual or organisation that might reasonably be thought to influence you in the performance of your duties. You must declare any private interests relating to your duties as a trustee and take steps to resolve any conflicts in a way that protects the interests of the Charity.

Accountability and Stewardship

You are accountable for your decisions and actions to the General Assembly. You have a duty to consider issues on their merits, taking due account of the views of others, and must ensure that the Trustees use the resources for which they are responsible prudently and in accordance with the law.

Openness and confidentiality

You should be as open as possible about all the decisions and actions that you take. You should be prepared to give reasons for your decisions and restrict information only when there are clear and lawful reasons for doing so. When information has to be confidential, you are required to ensure that you respect this.

Leadership

You have a duty to promote and support these principles by leadership and example, and to maintain and strengthen trust and confidence in the integrity of the Trustees in the conduct of the business of the Charity.

3. EFFECTIVENESS

3.1 You have a duty to ensure that the Trustees work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.

3.2 You should attend all Trustee or working group meetings regularly or submit apologies if you cannot attend. If regular attendance is difficult you should request a leave of absence or a sabbatical. You should comply with the guidance set out at Annex 2 in relation to the use of mobile phones whilst driving.

3.3 You should prepare fully for meetings by reading papers, asking for clarification where anything is unclear and considering issues in advance.

3.4 You should actively engage in discussion, debate and voting in meetings, contributing in a considered and constructive way, listening carefully, challenging sensitively and avoiding conflict.

3.5 You should involve yourself actively in the work of the Trustees and accept a fair share of responsibility, including service on committees or working groups.

3.6 Any potential, actual or perceived conflicts of interest must be dealt with in accordance with Paragraph 6 below and the Assembly Trustees/UE Conflict of Interest Policy.

3.7 You should participate in collective decision-making, accept majority decisions and not act individually unless specifically authorised to do so.

4. FINANCIAL ISSUES

4.1 *Payment of expenses.* You must familiarise yourself and comply with the Assembly Trustee Expenses Policy. This Policy covers claims, however made, and expenses however incurred, for example for reimbursement of expenditure. In general, in connection with the work of the Trustees, you are permitted to claim a refund of expenses incurred in attending meetings or in undertaking work on behalf of the Charity. The total of expenses paid to or on behalf of Trustees is disclosed in the Annual Report and Financial Statements of the Church of Scotland and it is important that such sums are clearly differentiated from other expenditure.

4.2 *Gifts and Hospitality.* (The term “gift” includes benefits such as relief from indebtedness, loan concessions, or provision of services at a cost below that generally charged to members of the public.) You must never canvass or seek gifts or exceptional hospitality in

your capacity as a Trustee. As a general guide, it is usually appropriate to refuse gifts and offers made to you in your capacity as a Trustee except those in the categories listed below. If you do accept a gift which falls outwith these categories, you must declare it to the Administrative Trustee, who will maintain a register for the purpose. The permissible categories are:-

- (a) isolated gifts of a trivial character or inexpensive seasonal gifts (as a guide, acceptance of any gift worth more than £30 would normally be viewed as inappropriate).
- (b) normal hospitality associated with your duties and which would reasonably be regarded as inappropriate to refuse or hospitality provided by colleagues or Presbyteries in the course of your duties; or
- (c) gifts received by you for the Church; which are to be declared to the Administrative Trustee and will be registered and will be held in the National Office.

4.3 Payment of remuneration. You must comply with the statutory rules that remuneration can only be paid by a charity to its charity trustees and their “connected persons” if certain conditions are met; these conditions are set out in Section 67 of the Charities and Trustee Investment (Scotland) Act 2005. Remuneration includes salary received from the charity or payment made for services provided to it. “Connected persons” include:

- A person married to, the civil partner of or living with the charity trustee.
- The child (including stepchild), parent, grandchild, grandparent, brother or sister of the charity trustee (or the spouse of such person).
- A company where the charity trustee or connected person has a substantial interest.
- A Scottish partnership where the charity trustee or the connected person is a partner.

If you need further information or guidance on this, you should seek clarification from the the Solicitor of the Church.

5. CONFIDENTIALITY

5.1 In your work as a Trustee there will be times when you will be required to treat discussions, documents or other information in a confidential manner. You will often receive information of a private nature which is not yet public, or which perhaps would not be intended to be public. You must always respect and comply with any requirement to keep such information private; if you need further information or guidance on this, you can seek clarification from the Convener, Vice-convener or Administrative Trustee or from the Solicitor of the Church.

6. OTHER ORGANISATIONS

6.1 You may be appointed by the Trustees, or by the General Assembly, as a member of another body or organisation. If so, you are bound by the rules of conduct of these organisations and should also observe the rules of this Code in carrying out the duties of that body.

6.2 Members who are appointed as trustees of other charities as nominees of the Church will assume the full duties and liabilities of a charity trustee for that other body, and when serving on that body, be required by law to act in its best interests. It is possible that a decision or action of some such charity could conflict with Church policy and that perceived or actual conflicts of interest could therefore arise for Church-nominated trustees. You are strongly advised in any such cases to seek guidance on your responsibilities; the Solicitor of the Church will be able to discuss the matter with you but you may also wish to consider seeking independent legal advice. In some cases, if a conflict of interest is irreconcilable, you may have to resign from one of the bodies.

6.3 Trustees may also be charity trustees of congregations and perhaps also Presbyteries which have charitable status. It is unlikely that major conflicts of interest will arise between such bodies but you should seek advice as above if you have any such concerns.

7. RESPONSIBILITIES TO STAFF

7.1 You should ensure that you have a clear understanding of the scope of authority delegated to members of staff.

7.2 You should act fairly and in accordance with the principles of best practice in making decisions affecting the appointment, professional development, appraisal and discipline of staff.

7.3 You should understand and accept the difference in roles between the Trustees on the one part and staff on the other, and respect the responsibility of senior staff for the day to day carrying out of the work the Charity.

7.4 You should not act to undermine staff by word or action. If you have concerns about the performance of a member of staff, this should be taken up with the Chief Officer or the Solicitor of the Church or the Head of HR.

8. FIT AND PROPER PERSONS TEST

8.1 His Majesty's Revenue and Customs (HMRC) require the managers of a charity to be 'fit and proper persons'. Trustees, and others having the general control and management of the charity, are included in this definition. Although neither HMRC nor the Office of the Scottish Charity Regulator (OSCR) require declarations of the managers of Designated Religious Charities, it would be sensible nonetheless to apply the same standards.

8.2 Trustees are therefore required to declare to the Convener and Administrative Trustee any involvement in or conviction for:

- tax fraud
- other fraudulent behaviour including misrepresentation and/or identity theft
- attacks against or abuse of tax repayment system
- being barred from acting as a charity trustee by a charity regulator or Court, or being disqualified from acting as a company director.

Trustees are also required to declare whether they:

- are an undischarged bankrupt
- have granted a Protected Trust Deed
- have an unspent conviction for (a) a crime of dishonesty; or (b) offence under the Charities and Trustee Investment (Scotland) Act 2005.

8.3 Any such declaration will be reported to the Governance Group of the Assembly Trustees who will consider whether any steps have to be taken to protect the charitable status of the Church; this may include recommending to the General Assembly that the trustee be removed from the Assembly Trustees, in terms of 9.2 below.

9. BREACHES OF THIS CODE

9.1 Upon a report of a possible material breach of duty by a Trustee or by a member of another Agency, the Governance 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.

9.2 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.

9.3 The Governance 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.

9.4 Advice and guidance in relation to the processes set out in this paragraph will be provided by the Solicitor of the Church.

Annex 1

The charitable and trust purposes set out in the Constitution and Remit of the Assembly Trustees

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.

Annex 2

The Trustees neither ask nor expect you to use a mobile telephone whilst driving. Appropriate planning for journeys should be made in order that sufficient time is set aside for any telephone communications which may be required. At no time should you participate in video calls whilst driving.

It is an offence for anyone to "*cause or permit any other person to drive a motor vehicle on a road if he is in such a position that he cannot have proper control of the vehicle*". If you call someone who is driving, even if they are using a hands-free device, you should advise them that you will end the call and they should call you back when they are safely parked with the engine off.
