

The background of the slide features a top-down view of several woven baskets filled with fruit. On the left, there are baskets of dark, round fruits, likely blueberries or small grapes. On the right, there are baskets of larger, round, light-colored fruits, possibly apples or pears. The entire image is covered with a semi-transparent blue overlay.

“

They would sell their property and possessions, and distribute the money among all, according to what each one needed... And every day the Lord added to their group those who were being saved.

Acts 2:45,47

“

You will be enriched in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God. This service that you perform is not only supplying the needs of the Lord's people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved yourselves, others will praise God...

2 Corinthians 9:11-13



The Church of Scotland
Stewardship & Finance Department

Giving to Grow in Practice

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Giving to Grow

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Key Changes to the New System

- ➔ Based on charge assessable income
- ➔ Assessable income - most recent year
- ➔ Based on cost of a Minister of Word and Sacrament
- ➔ Hall Lets threshold is now £10k – a reduction from £20k
- ➔ No Presbytery Discretionary Allowance – any unused allowance can be c/f to 31/12/23
- ➔ Scales no longer used to collect a fixed total of contributions – based on a calculation

Recap of the Basics



Ministry Here

50% of Charge assessable income until own minister is paid for



Ministry Elsewhere

35% of excess* income which is anything over twice the cost of minister**



Shared Activities

10% of total assessable income

Assumptions:

Cost of 1 full-time minister is £45,000 (TBC for 2023)

*Excess income is portion of income which is over twice the cost of the Charge's allocated MoWS post

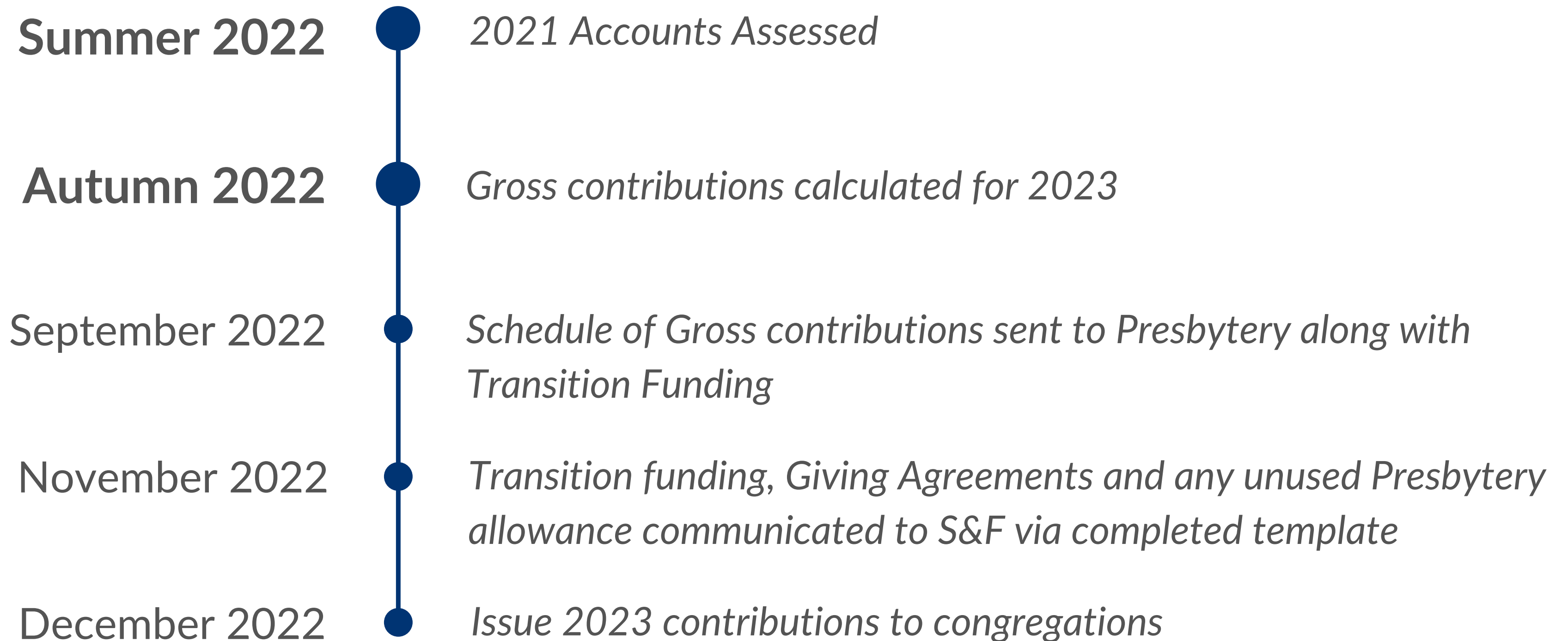
**Maximum of 1.5 times cost of Charge's allocated MoWS post

Income Base

- Calculated by taking assessable income through analysis of congregational accounts
- Income which can be used for normal purposes of a parish church
 - Regulations contain more detail
 - Expenses can be deducted in limited circumstances
 - Some items are excluded
- Intention is to provide a copy of the income base assessment with the contributions statement in December



Timeline





Transition Funding

- The amount is based on the total increases in Contributions for congregations (from 2022 to 2023)
- Allocated per Presbytery for them to apply to congregations as appropriate
- Presbytery will be sent a template to complete and return to S&F by 15 November
- If not returned by this date, reductions will be applied to bring any increased contributions back to 2022 level
- Transition period initially proposed to be 3 years
- Funded through the National Budget

Giving Agreements

- Where there is potential for increased giving, a congregation may enter into a Giving Agreement – where they will pay additional contributions
- This could be to fund Presbytery or National Initiatives, as determined by the Trustees of the congregation
- Giving Agreements will be recorded on the schedule of contributions which will be issued to Presbyteries each September. There will be a column on the template to record any Giving Agreements
- Any additional payments would be set up separately either with the National office or Presbytery as appropriate



Worked Example 1

Single congregation, 1 minister, income £100,000 per year

Ministry Here:

50% of income

Maximum is the cost of their minister = £45,000

Ministry Here Total: £45,000

Worked Example 1 (cont.)

Single congregation, 1 minister, income £100,000 per year

Ministry Elsewhere:

Take 35% of excess income (which is any income over twice the cost of your minister) – this means anything over £90,000

$£100,000 \text{ less } £90,000 = £10,000$

$£10,000 \times 35\% = £3,500$

Ministry Elsewhere Total = £3,500

Worked Example 1 (cont.)

Single congregation, 1 minister, income £100,000 per year

Shared Activities:

£100,000 x 10%

£10,000

Worked Example 1 (cont.)

Single congregation, 1 minister, income £100,000 per year

Ministry Here:

£100,000 x 50% (capped at cost of MoWS)	£45,000
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Ministry Elsewhere:

£10,000 x 35%	£3,500
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Shared Activities:

£100,000 x 10%	£10,000
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Total contribution:	£58,500
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Worked Example 2

Three-way linked charge, 1 FTE MoWS, incomes £20,000, £30,000 and £50,000 respectively, **total £100,000**

Ministry Here:

£100,000 x 50% (then capped at cost of MoWS)	£45,000
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Ministry Elsewhere:

£10,000 x 35%	£3,500
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Shared Activities:

£100,000 x 10%	£10,000
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Total Contribution

£58,500

Each Congregation's contribution:

Congregation A (20% x £58,500)	£11,700
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Congregation B (30% x £58,500)	£17,550
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Congregation C (50% x £58,500)	£29,250
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Worked Example 3

Single congregation, 50% ministry, income £100,000

Ministry Here:	
£45,000 x 50%	£22,500
Ministry Elsewhere:	
£55,000 (£100k - £45k) x 35%	£19,250
Shared Activities:	
£100,000 x 10%	£10,000
Total	£51,750

Worked Example 4

Single congregation, 50% ministry, income £40,000

Ministry Here:	
£40,000 x 50%	£20,000
Ministry Elsewhere:	£0
Shared Activities:	
£40,000 x 10%	£4,000
Total	£24,000

Vacancy

- Every congregation (with a charity number) is required to make a contribution, which includes vacant congregations
- The contribution is calculated and, in the same way as happens now, a vacancy allowance is applied
- The FTE used in the calculation will only be based on the allocated posts per the new Presbytery plan if
 - The plan has been approved by 31 August
 - Any parish adjustment (for example linkage) in which the FTE per the plan is based, has happened by 31 August
 - The number of actual posts in place for the Charge is less than per the plan



Vacancy Example

Q.

My congregation is vacant. Under the new presbytery plan we are to be linked with 2 other congregations and have been allocated 1.5 ministers. They each have 1 full time minister currently. What would our Giving to Grow allocation be based on?

A.

Even if this Presbytery plan was approved, at 31 August the linkage does not exist and the proposed charge has a current ministry allocation of 2 which exceeds the plan of 1.5. So the allocation would be based on 1 FTE.

Presbytery Planning Issues

- How do different scenarios impact Giving to Grow?
 - Unions, Linkages & Dissolutions
 - Differing FTE of Ministry/MDS (team ministry)
 - Different building scenarios
- What happens if there is a change in circumstances throughout the year?



Annual Statement



GIVING TO GROW STATEMENT FOR THE YEAR TO 31ST DECEMBER 2023

Charge Number: 999992 Charge Name: North and South Church of Scotland
Cong Number: 9999 Congregation Name: South Church of Scotland

	£
CONGREGATION GIVING TO GROW CONTRIBUTION	14,390
Less: Transition Funding	(1,000)
Stipend Endowment Income	(1,000)
Other Endowment Income	(1,000)
Income from Glebe Rent	(1,000)

NET CONGREGATION GIVING TO GROW CONTRIBUTION 10,390

Less: Vacancy Allowance (1,000)

NET GIVING TO GROW DUE FOR 2023 9,390

£

Giving Agreement 10,000

THE CONGREGATION'S GIVING TO GROW STATEMENT IS CALCULATED USING THE FOLLOWING INFORMATION:

No. of FT Ministers of word and sacrament (Charge) 1

Cost of a minister of word and sacrament £45,200

Total Cost of Minister(s) of Word and Sacrament per Charge £45,200

GIVING TO GROW FOR THE CHARGE: £

1. Ministries Here	45,200
2. Ministries Elsewhere	3,360
3. Shared Activities	10,000
4. Total Charge Giving to Grow Contribution	58,560

AMOUNT DUE BY CONGREGATION APPORTIONED USING INCOME BASE:

Congregation Annual Income Base £25,000

Charge Annual Income Base £100,000

Notes:-

1. Ministries Here based on 50% of charge's Annual Income Base (not exceeding cost of the charge's Minister(s) of Word and Sacrament)
2. Ministries Elsewhere based on 35% of the portion of the charge's Annual Income Base above twice the cost of the Charge's Minister(s) of Word and Sacrament (Capped at 1.5 times the cost of the charge's Minister of Word and Sacrament)
3. Shared Activities based on 10% of the charge's Annual Income Base
4. The Charge Giving to Grow Contribution is distributed amongst the congregations in that charge using the Income Base Ratio
5. If your congregation is vacant or under Guardianship on 1st January an allowance has been applied.
The annual Vacancy Allowance is currently £11,196 or £12,984 for a linked charge.
The Vacancy Allowance is distributed between congregations in a charge using the Income Base ratio.
A revised Statement of Requirement will be issued for vacancies which start or are filled during the calendar year.

Invoice

Calculations

Invoice

Charge Number: 999992

Cong Number: 99999

Charge Name:

Congregation Name:

North and South Church of Scotland

South Church of Scotland

£

CONGREGATION GIVING TO GROW CONTRIBUTION

14,390

Less Transition Funding

(1,000)

Stipend Endowment Income

(1,000)

Other Endowment Income

(1,000)

Income from Glebe Rent

(1,000)

NET CONGREGATION GIVING TO GROW CONTRIBUTION

10,390

Less Vacancy Allowance

(1,000)

NET GIVING TO GROW DUE FOR 2023

9,390

£

Giving Agreement

10,000

Calculations

THE CONGREGATION'S GIVING TO GROW STATEMENT IS CALCULATED USING THE FOLLOWING INFORMATION:

No. of FTE Ministers of Word and Sacrament (Charge)	<u><u>1</u></u>
Cost of a Minister of Word and Sacrament	<u><u>£45,200</u></u>
Total Cost of Minister(s) of Word and Sacrament per Charge	<u><u>£45,200</u></u>

GIVING TO GROW FOR THE CHARGE:

	£
1. Ministry Here	45,200
2. Ministry Elsewhere	3,360
3. Shared Activities	<u>10,000</u>
4. Total Charge Giving to Grow Contribution	<u>58,560</u>

AMOUNT DUE BY CONGREGATION APPORTIONED USING INCOME BASE:

Congregation Annual Income Base	<u><u>£25,000</u></u>
Charge Annual Income Base	<u><u>£100,000</u></u>



The Church of Scotland
Stewardship & Finance Department

Questions?

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