

## **I. ALLOCATIONS IN LOCAL ECUMENICAL PARTNERSHIPS REGULATIONS (REGS I 2007) (AS AMENDED BY REGS II 2022)**

*Edinburgh, 19 May 2007, Sess. II*

1. The allocation will be based on the income of the Local Ecumenical Partnership (LEP) in the previous financial year. For allocation purposes, the income of the LEP will include: offerings, tax recovered on Gift Aid, other donations, investment income, contributions from congregational organisations, and other general income, income in general fabric and reserve funds and net property rental income.

(Where the Church of Scotland is involved, the total annual income will include income in the Consolidated Stipend Fund or the Consolidated Fabric Fund held on behalf of the congregation by the Church of Scotland General Trustees.)

For the avoidance of doubt, legacies or capital receipts, such as the proceeds from the sale of property or investments; contributions from outside agencies for the use of premises; special collections for other charities; income from an external source to meet the costs of a specialist worker; and income in temporary capital funds for specific major projects will be excluded from the calculation of income for allocation purposes.

2. The total allocation will be 67% of the average income of the LEP, as calculated in section 1. In the first instance the allocation will be used for the provision of ministry in the LEP, and this cost will be paid to the denomination(s) providing that ministry. For this purpose, the cost of ministry will include stipend, employer's national insurance, pension contribution, and any other taxable emoluments paid by the denomination(s) providing ministry. Non-taxable expenses, such as a mileage allowance for travel, manse telephone, manse council tax, and pulpit supply during ministers' holidays will be paid by the congregation from residual funds.
3. The part of the allocation used for the provision of ministry will not exceed 95% of the total allocation. If this is not sufficient to meet the full costs of ministry, the cost of ministry will be supported by the denominations participating in the LEP.
4. Where more than one denomination is providing part of a ministry team, each denomination will receive the actual cost of, or the appropriate proportion of the cost of, the ministry it provides.
5. The remainder of the allocation to be paid by the LEP will be divided equally among the denominations involved in the LEP to support central and regional work undertaken by each of the denominations. (Where the Church of Scotland is involved, Presbytery Dues will be paid from its share of the remaining allocation.)
6. The allocation will be paid to the denomination(s) involved in the LEP at least quarterly, and preferably monthly, throughout the year.