

SUPPLEMENTARY REPORT OF THE ASSEMBLY TRUSTEES

Proposed Deliverance

The General Assembly:

1. Receive the Supplementary Report.
2. Receive the 2022 Report and Accounts of the Church of Scotland Unincorporated Entities.
3. Note the budget for 2024 and the indicative budgets for 2025 to 2028 (*Section 2 and Appendices 1 and 2*).

Report

1. FINANCE

1.1 AUDIT OF ANNUAL ACCOUNTS FOR 2022

1.2 It is the responsibility of the Assembly Trustees to prepare and approve the audited Annual Report and Accounts of the Unincorporated Entities of the Church of Scotland and to present these to the General Assembly each year. The external auditors gave an unqualified or “clean” audit opinion on the Report and Accounts of the Unincorporated Entities Scottish Charity Number 011353 (the “Charity”).

1.3 The General Assembly is invited to receive the 2022 Report and Accounts of the Unincorporated Entities. The Report and Financial Statements 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 the OSCR website, allowing anyone who is interested to see the extent of the Church’s work and witness. The General 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.

2. OVERVIEW OF FINANCIAL FORECAST

2.1 As outlined below and within the main report, the decisions made within the General Assembly of 2023 have possibly never been more important to the future financial sustainability of the Church of Scotland.

2.2 The financial picture presented from across the Church is rapidly changing. As the main report highlights, the Church has c.284,000 members (2021 figures) and around 1,200 charges. Notably, up to the last few years, giving in the Church has largely been maintained, despite the fall in membership of over a million people from the mid 1960’s. This pattern of stability has now ended. In 2019, congregational income was £87 million; for 2022, it is estimated as £73.4 million and by 2024 projected to be £68.7 million. The impact of this on the congregations themselves is apparent with only 30% having enough income to cover their basic local costs. The national budget is directly impacted by the reduced congregational contributions and at the current rate of decline, is predicted within the next five years, to result in a situation where congregational contributions do not cover the cost of our ministries. As noted elsewhere, this does not take account of additional monies required in relation to CrossReach or operations undertaken within the National Office.

2.3 Over this same period, the forecast is that the Church’s deficits, including the national operations and programmes, will be in the region of £10 million per annum, prior to the inclusion of the CrossReach budget. The charity is moving into a financial position where its costs are fixed but regular income is set to rapidly decline. This cannot be the desired outcome for the Church and we must, without further hesitation, focus on a means of stabilising the reducing income, removing costs and above all not taking any decisions which will put our Church in further financial jeopardy. There is now a need for further action which goes beyond that of the 2019 Special Commission on Structural Reform.

2.4 It is fundamental to our beliefs that as a Presbyterian Church, congregations blessed with financial resources have an obligation to support congregations who are not. The Giving to Grow scheme recognises that charges should first pay for their minister (“Ministry Here”). They should also, as part of a Presbyterian Church, contribute to the cost of ministry in other places (“Ministry Elsewhere”) and to the activities which provide support for the Church’s mission as well as ensuring it complies with statutory regulations, safeguarding functions and best practices (“Shared Activities”). The Scheme thereby encourages congregations to envisage how their efforts can work towards a healthy financial future for their own church, for congregations in other places and for shared work within their Presbytery and beyond.

2.5 Whilst we can deploy Stewardship resources and signpost grant funding opportunities from the national office, what is also needed is for Presbyteries to work with congregations to grow their income. This income is required to pay for ministries and as noted below, the vast majority of congregations are not able to meet this. Congregations, who are able to retain more money under the Giving to Grow scheme are requested to make further contributions as only the 10% of shared activities component of Giving to Grow is not capped. This is needed to pay for everything else in the national budget including funding of the new Presbyteries, costs of support and services and the national initiatives which are a vital part of the Church.

2.6 If congregational contributions could be maintained and the steps proposed to further reduce national budgets achieved, it is conceivable that deficits could be contained to a more manageable level over the next five years. Otherwise we will reach a position where actions will need to be taken which will have a damaging effect on our Church and all of its stakeholders.

3. CONGREGATIONAL INCOME

3.1 Section 2 of the Trustees' main Report describes the continuing challenge facing the whole Church with declining numbers in our membership and our ministers. In terms of congregational income, by the mid 2010's income was c£92 million per annum. In the following years, a decrease of between of 1-2% per annum begins. This does not take into account inflation which further exacerbates the impact.

3.2 It had always been anticipated that a point would be reached when congregational contributions decreased, due to the demographics of our members and supporters. This was however difficult to quantify in terms of how severe the fall would be and when it would occur and further, no consideration was given to the fact we would be in the midst of a worldwide pandemic when it happened. The income drop or "cliff edge" is now a stark reality facing the Church. Taking 2019 as the base year (pre- Pandemic), congregational income was £87 million. Appendix 1 shows projected income of £71.1 million in 2023 and £68.7 million in 2024. Our previous analysis indicated with a high level of certainty, that the aggregate income of congregations would not recover to pre-Pandemic levels during 2022 or 2023 and the 2021 congregational accounts and 2022 financial statistics have substantiated this assumption.

3.3 The implications of this are being felt locally and nationally. Around 1,200 congregations are now trying to manage their budgets and their buildings within this reduced income which is not sustainable. Analysis of the demographics of our membership indicates that many congregations will reach a natural end within the next decade without intervention, highlighting the importance of Presbytery Mission Planning. Exploring all options, it is evident that we need to reduce the numbers of congregations to reach a level of sustainability. As the main report shows, it is not only financial resources that are diminishing, but the people who are able and willing to volunteer their time and talents to the Church.

3.4 Assumptions made about congregational income

3.4.1 We have carried out detailed financial modelling starting with the accounts of our 1,200 plus congregations as of December 2021. The Schedules of Financial Statistics for 2022 income received from 71% of congregations have also been analysed:

The key statistics from the returns and used for our forward budgets were:

- 4% reduction in offerings, donations and Gift Aid comparing 2022 to 2021
- 1.3% increase in other ordinary income such as hall lets and rents
- 3.1% overall decrease in total ordinary income
- Estimated income of £73.444 million income in 2022 compared to £75.792 million in 2021.

3.4.2 The statistics indicate that café and fundraising income are continuing the recovery trend after being closed during the Pandemic. Hall letting and rental taken together also show a strong recovery. For congregations who did not return a form, a 4% reduction has been applied to offerings, donations and Gift Aid Tax and all other income has been assumed to be as in their accounts for 2021.

Other key statistics from the returns were as follows:

- Analysis comparing estimated general income for 2022, which will be included in the Giving to Grow assessment for 2024, to the actual amount received in 2021 suggests that around 8% of congregations have increased income and 62% reduced income.
- Of those 1,200 congregations, around 52% have assessable income under £49,932. This is the estimated cost of a Minister of Word and Sacrament in 2024.
- Using the same illustration approximately 85% of congregations have assessable income under £99,864 which is the amount required to produce the full assessment for Ministry Here. This detail refers to congregations not charges. In other words by far the majority of congregations will be having their contributions capped other than the 10% Shared Activities component.
- In turn this suggests that only 15 % of congregations will have an assessable income that results in any payment towards the Ministry Elsewhere component of Giving to Grow in 2024 which will clearly impact on the ongoing ability to support Churches with lower incomes.
- Analysis of congregational reserves for 2021 demonstrates an overall increase of 6% in unrestricted reserves of congregations and a 1% decrease in restricted reserves. Overall the total reserves sit at £122.58 million unrestricted and £55.9 million restricted. This is strongly caveated due to potentially misclassified funds on congregational accounts.

4. REBUILDING INCOME

4.1 The Assembly Trustees have a charitable and moral duty to present to the General Assembly and wider Church, the current and future financial projections and this presents an extremely challenging picture. We are however a community of faith whose work touches the life of many across society.

4.2 There are 284,000 members of the Church of Scotland and many more who attend worship and play an active role in congregational life that are not counted within this number. Almost a third of congregations report new worshipping communities and the Seeds for Growth Fund is being introduced to support the further development, on a sustainable footing, of these new expressions of Church life and to bring people to faith. Some congregations have shown more financial resilience than others, often by taking fairly simple steps such as ensuring that giving is by standing order or by introducing digital giving. Members and supporters contribute to their own congregations, to projects of the wider Church and to special appeals for help, showing a level of commitment and compassion that embodies what it means to be church.

4.3 Where a congregation is in a position to do more, the Giving to Grow Scheme allows for Giving Agreements between Presbyteries and congregations towards local or national initiatives and we commend the imaginative use of these.

4.4 The Trustees continue to be encouraged by these tangible expressions of faith and as outlined in the main report, are actively seeking opportunities for the development and implementation of strategic initiatives on income generation at local, national and Presbytery levels. Congregations are actively encouraged to engage with the Stewardship Team whose work is outlined in the main report. We have also increasingly seen how congregations have benefited from successful grant applications to external funds and would highlight that grants received are not included in the income base for calculating assessable income of congregations. The Church’s Grants Manager, David Williams, is working to support the grants process from identification of opportunities through to supporting the submission process. Further support in relation to grants available from external bodies can be accessed through contacting grants@churchofscotland.org.uk.

5. IMPACT OF REDUCED CONTRIBUTIONS ON NATIONAL BUDGET

5.1 The National Budget, inclusive of our ministries, the National Office, staff and services, is not a separate entity or body detached from congregations and presbyteries. Under Giving to Grow, when congregational income is assessed and congregational contributions are paid to the “National Budget”, most of this goes towards paying for ministries – Ministry Here and Ministry Elsewhere. As previously noted, our forecasts show that by 2026 the contributions will not even cover the direct cost of ministries. The congregational contributions are not rising in line with annual costs of ministries and staff – instead the gap is widening meaning continued annual deficits and a substantial draw from reserves. As the main report outlines, the Church’s General Fund is forecast to be extinguished by 2026 to 2027 based on current assumptions, even after making further significant reductions in costs. Some further explanation of the Church’s reserves is noted below.

5.2 The financial analysis and modelling described above produces the following annual contributions in the budget.

5.3 The annual contributions shown in the budget are:

Including Stipend Endowment & Glebe Rents		Stipend Endowment and Glebe Rent included in the total	
2024	£37.67 million	2024	£3.6 million
2025	£35.19 million	2025	£3.6 million
2026	£33.1 million	2026	£2 million
2027	£31.0 million	2027	£2 million
2028	£29.1 million	2028	£2 million

5.4 It must be stressed that these are based on assumptions, which will be reviewed annually in the light of new information. It could transpire that congregations as they unite manage to maintain or increase their income. However, the 3% assumption used for the annual decline in assessable income could also change. The Assembly Trustees consider that these are reasonable assumptions at this point in time. The above table shows the importance of the Stipend Endowment and Glebe Income being used by most congregations to offset the cost of their Giving to Grow contributions and this is based on current figures provided by the General Trustees.

6. NATIONAL BUDGET

6.1 The Assembly Trustees present in Appendix 2 estimates of congregational contributions receivable under *Giving to Grow* together with the budgeted expenditure and other income of the Unincorporated Entities for the year 2024, and forward indicative budgets for 2025-2028.

6.2 Key points for 2024:

- The budgeted operating deficit is £8.4 million
- A further £1.5 million will be invested from reserves into Seeds for Growth
- CrossReach’s indicative deficit is £3.4 million
- This represents an overall draw from reserves in 2024 of £13.4 million
- Savings of £2 million have already been planned into the budget
- Congregational contributions including stipend endowment income are £37.7 million
- Direct costs of Parish Ministry are budgeted at £34.7 million including vacancy allowance
- Presbytery Funding of £1.4 million is included
- Transition Funding of £0.8million is included.

6.3 Key points in the indicative budgets 2025 to 2028

- The budgeted operating deficits are presented as approximately £8 million per annum
- A further £2.5 million per annum will be invested into Seeds for Growth
- CrossReach’s annual deficit is based on previous estimates of c £2 million per annum deficits, noting the aim to break even operationally from financial year 2027
- Congregational contributions are as shown in the above table above reducing to £29.1 million by 2028

- Direct costs of parish ministry are budgeted at £31.02 million by 2028
- Budgets of the Forum/s and all other departments are shown as being static but will need to realise a further saving of £2 million per annum in each of 2025 and 2026 continuing thereafter. This amounts to a saving of £14 million over the period
- Presbytery funding begins to reduce from 2028 as the initial five year periods end.

6.4 The overall draw on reserves (not including CrossReach) over the five years 2024 to 2028 could be as much as £39.5 million with a further £11.5 million to be invested in Seeds for Growth. This level of deficits is completely unsustainable for the Church as a charity. In order to turn this financial situation around the whole Church needs to understand that it simply cannot continue as it has always been. Unless the Church is to find itself in a financial emergency the steps outlined in the main report need to be undertaken and brought into effect within this five-year window.

6.5 We need to generate more income at all levels of the Church; transform the costs of our national operations to a level much more proportionate to the size of our Church; and reduce the activities being carried out. This could impact on the level of service provided by the national office at a time when congregations are already hard-pressed. A large part of the solution to this potential crisis has to sit with the new Presbyteries developing support systems in conjunction with the national office and good work is already being undertaken to that effect. What we cannot maintain is a duplication of resources.

7. MITIGATING THE NATIONAL BUDGET DEFICITS AND ACTION BEING TAKEN BY THE ASSEMBLY TRUSTEES AND CHIEF OFFICER

7.1 Reductions in National Office operating costs were successfully achieved over 2020 and 2021 and further work is now required as the Assembly Trustees establish their priorities as outlined in the main report. These priorities will be used in order to focus finance onto the core areas. Central costs will be reduced further through a programme that will be focused on “Stopping, Devolving and Evolving” work.

7.2 An assessment is therefore being made on all Service Department work involving critical analysis of the source of work carried out, review of existing work lists and an assessment of incoming work for the departments that respond in a reactive manner to the needs of the church. This work will consider both the operational and governance requirements of a £100 million charity and essential services that have to be provided.

7.3 The prioritisation will fall into 4 areas:

1. Definition of the baseline work required from the Service Departments – including associated resources and finance.
2. Work that clearly aligns with the General Assembly and Assembly Trustee priorities – CONTINUES (though scope and extent still require review). In addition, new work may need to START as a result of this clear sense of direction and the gaps that will be identified.
3. Work that clearly does not align with the priorities of the General Assembly and Assembly Trustee and is deemed unnecessary for other operational purposes at this time – STOPS NOW if it is entirely within our gift to do so.
4. Work in the “grey area” between the clear decisions to CONTINUE or STOP which needs further assessment leading to one of the following outcomes:
 - 4.1 The work is assessed and can be STOPPED
 - 4.2 The work is something that we should START if not already in place
 - 4.3 The work is needed but should be DEVOLVED
 - 4.4 The work EVOLVES, it continues but may need to be carried out in a different or more cost-effective way.

7.4 The outcome will then be assessed against the agreed budgetary constraints set down in this report which may require further rationalisation of the work list.

7.5 The Faith Action Programme area has made significant progress in reducing costs and this work will continue with the introduction of the revised arrangements Faith Action Programme Leadership Team who will be charged with defining a single, prioritised plan to meet the General Assembly and Assembly Trustee objectives within the agreed financial targets.

8. ADDITIONAL COMMENTS ON THE NATIONAL BUDGET

8.1 The budget does not account for any gains on sale of property or gains or losses on investments.

8.2 The indicative budget shown in Appendix 2 does not include the work of the Church of Scotland entities in Israel which are not constituent parts of the Charity. However, the results of all of these entities are included each year in the Church’s consolidated (“Group”) Annual Accounts.

8.3 The Support and Services departments’ costs are shown before income from other entities. These departments provide services not only to the Unincorporated Entities, but to the General Trustees, Investors Trust, Church of Scotland Trust, Presbyteries and congregations. Again, these are being held constant until organisational plans have been developed. The Facilities Management budget includes, as in 2022, costs of essential fabric and rolling maintenance in the National Office.

8.4 CrossReach –The Trustees’ main report describes the work being undertaken with CrossReach more fully. During 2022 the Trustees agreed to continue funding of £1.115 million for 2023. From 2024 funding of CrossReach will change to a full deficit funding model with the result that no Church of Scotland grant funding will be allocated to them. The expectation that has been set is that they will achieve break-even by 2027.

8.5 There are other entities and trusts which are included in the Charity, most significantly the Housing and Loan Fund but also including New College. These are included in our statutory accounts as part of the Charity and in our monthly reporting. As already mentioned, the Housing and Loan Fund Trustees are undertaking a property improvement programme.

8.6 The Other Funds broadly speaking show a break-even situation in each financial year.

9. RESERVES

9.1 The value of funds on the Unincorporated Entities balance sheet as at 31 December was £203 million. Of this £72.1 million is unrestricted or designated, £113.5 million is restricted and £17.5 million is endowments. Within unrestricted funds is the General Fund of £64.4 million. This is the Fund referred to in the report which, based on our financial modelling, would be extinguished by 2026/27 if mitigating actions are not taken on the budgets.

9.2 The larger restricted and designated funds are shown on the Annual Report and Accounts. Notably, of the £113.5 million restricted funds, the Housing and Loan Fund stood at £50.8 million, CrossReach restricted Funds at £17.6 million and the Salvesen Trust at £15.8 million. These restricted funds must be used in line with donor restrictions and most importantly cannot be used for normal operating activities which crucially means the payment of stipends and salaries, including presbytery support.

9.3 The General Fund would also be needed for any unforeseen contingencies or opportunities which are potentially more likely in the current economic and global context. For example, the Church's reserves were used to support congregations during the pandemic.

9.4 A detailed review and reclassification or reorganisation of funds was carried out from 2018 onwards with a few still remaining. It is therefore all the more urgent that we allocate staff resource to completing this review and take all possible steps to augment the General Fund.

10. SYSTEMS OF INTERNAL CONTROL

10.1 Role of the Audit Committee and Internal Audit

10.2 The Trustees are responsible for maintaining adequate systems of internal control. The Audit Committee's remit includes responsibility for reviewing the adequacy and effectiveness of the internal financial controls. This function is delivered by Azets as the appointed Internal Auditors alongside the work of the Church's own Audit and Compliance Officer. Azets produce an annual programme of work in consultation with the Committee, Chief Officer, General Treasurer and Director of Finance and Resources for CrossReach. This is based on an assessment of audit risk which seeks to ensure that all the main areas of activity are periodically reviewed. Audit reports are submitted at the end of each assignment and an annual audit report is made to the Audit Committee expressing an opinion on the systems of internal control in place in the Unincorporated Entities.

10.3 Azets conducted a number of reviews as part of their 2022 programme of work covering the following areas:

- Grant Funding Distribution
- CrossReach Devolved Services
- Communications
- Delegated Authority

10.4 Azets reported to the Audit Committee that, on the basis of the work undertaken for the year ended 31 December 2022, the Charity has a framework of controls in place that provides adequate assurance regarding the organisation's governance framework, risk management and achievement of objectives, subject to the implementation of a range of continuous improvement actions, addressing the higher-graded matters arising from internal audit reviews. This also applies to historic/backlog action implementation.

11. CONGREGATIONAL STATISTICS

11.1 2022 has seen considerable changes in presbytery structures, with two new presbyteries forming, and a further fifteen merging to form three new presbyteries on 1 January 2023. We are particularly grateful to the Clerks of the outgoing and new presbyteries, as well as the IT Department in the National Offices, who have enabled this collection to happen at a time of significant change. We also note our appreciation of all Presbytery Clerks and congregations for their diligence and strenuous efforts in their work on this year's statistics. The information which follows greatly assists in supporting the understanding of the Church of Scotland at all levels.

Summary

- As at December 2022, there were 270,300 members of the Church of Scotland, a fall of 4.7% from 2021.
- In the last ten years, since 2012, the number of members has fallen by 35%.
- Information collected indicates that in 2022, 70% of congregations offered worship services that were online; and 40% offered alternative offline worship services. 28,875 people are estimated to have worshipped online, and 5,075 made use of alternative offline provisions.
- Over a fifth (21%) of congregations reported a New Worshipping Community.
- Baptisms and professions of faith both increased since 2021, but are still below pre-COVID levels.

Technical Summary

- Numbers at both presbytery level and national level have been rounded, in line with best practice, to avoid giving a false sense of precision. Numbers that would round down to 0 are indicated with e.g. "<5" to distinguish them from actual 0s.
- There was a response rate of 89% 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 second year in which information on New Worshipping Communities (NWCs) is provided. These Additional Questions had a 65% 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.

11.2 Introduction

11.2.1 On 31st December 2022 fifteen presbyteries closed in order to form three new presbyteries that commenced on 1st January 2023. Information from the congregational statistics is collected as at 31 December each year and is reported under the presbytery name as at that date. The Presbytery of the South West, and the enlarged presbytery of Forth Valley and Clydesdale (with the inclusion of Falkirk) are reported for the first time in 2022. 2023 will see figures reported for the new presbyteries of Lothian and Borders, Perth, and the North East and Northern Isles.

11.2.2 During 2022, congregations continued to emerge from the Covid-19 pandemic with many still offering hybrid worship. The 2022 congregational statistics should be interpreted in light of this and care should be taken in making comparisons over the last few years.

11.3 Church-level membership and participation, 2022

11.3.1 Congregations within the Church of Scotland come in varying forms 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 (i.e. middle) church, the largest 25% and 5% of churches (i.e. 75th and 95th percentile), and the mean (average) church. A "typical" church may be better described by the median value as a few large congregations can result in a larger mean value which may not be reflective of the overall data.

	5 th percentile	25 th percentile	Median (middle) church	75 th percentile	95 th percentile	Mean (average) church
Members	22	88	169	292	531	212
Adherents	0	0	0	9	40	9
Weekly Attendance						
In person	12	26	45	70	135	55
Average Age	46	57	63	69	74	62
Online	0	0	5	35	123	28
Offline	0	0	0	4	34	6
Professions of Faith	0	0	0	0	3	0
Children	0	0	5	23	110	23
Children receiving Communion	0	0	0	0	10	1
Elders	4	10	17	27	50	20
Baptisms	0	0	1	2	6	1
Weddings	0	0	0	1	5	1
Funerals	0	2	8	16	34	11

Table 1: Church participation summary, 2022

11.4 What a 'typical' congregation looks like:

The "typical", i.e. median, congregation has 169 members and 0 adherents. In the median congregation there are also:

- 5 children associated with the congregation, none of who receive communion
- 45 people worshipping in the church, 5 people worshipping online and none offline
- 0 professions of faith
- 8 funerals, 1 baptism, and no weddings
- a leadership of 17 elders.

Only 17% of congregations welcomed new Christians through Professions of Faith. 32% 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 20% of congregations.

11.5 Admissions and Removals within the Church of Scotland 2022

The membership statistics may be stated thus:

	Removals by Death	8,775	
Less	Admissions by Profession	585	8,190
	Removals by Certificate	1,540	
Less	Admissions by Certificate	1,150	390
	Other Removals	5,830	
Less	Restoration	1,090	4,740
	Total decrease		13,300

And shown graphically in Figure 1, below.

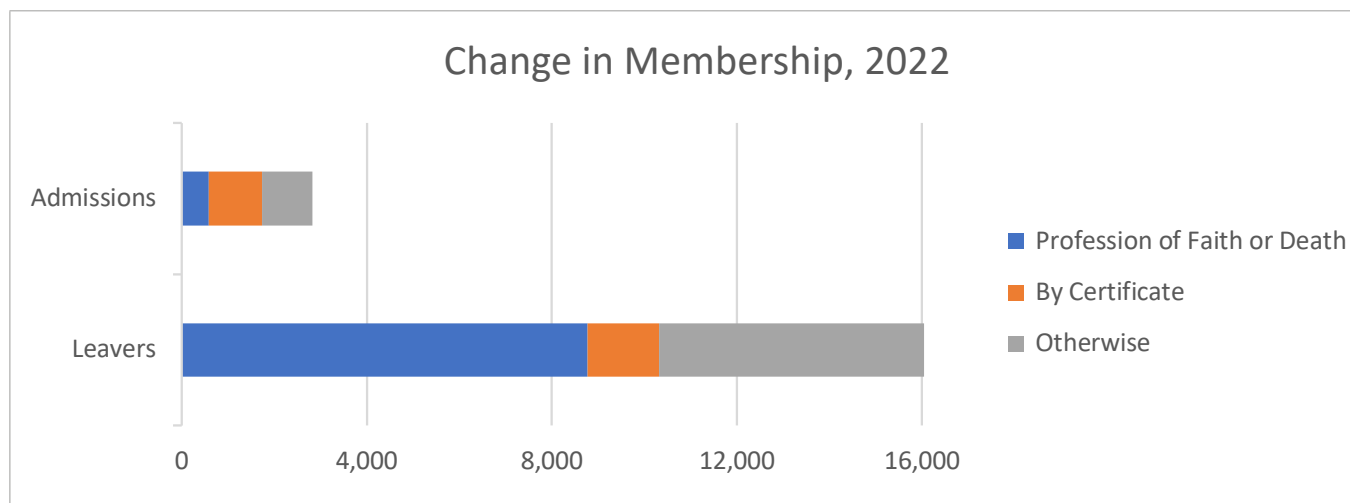
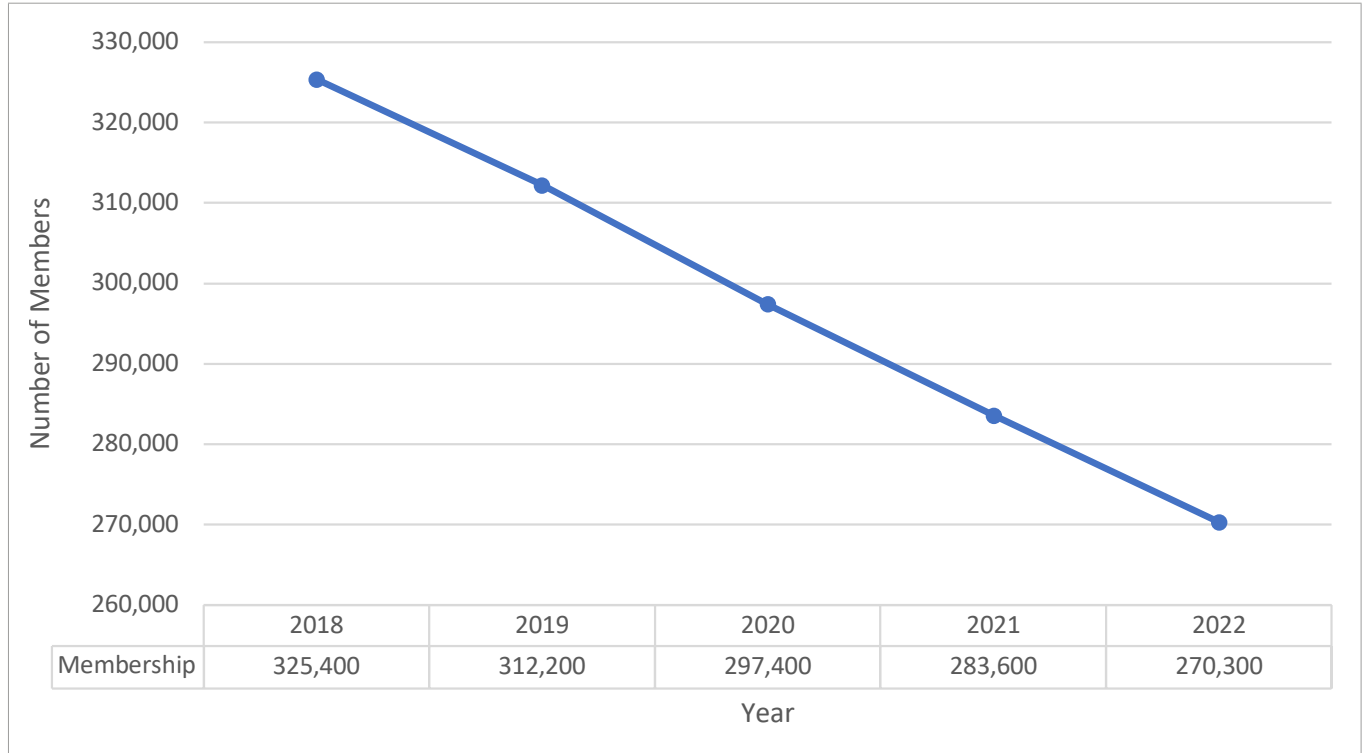


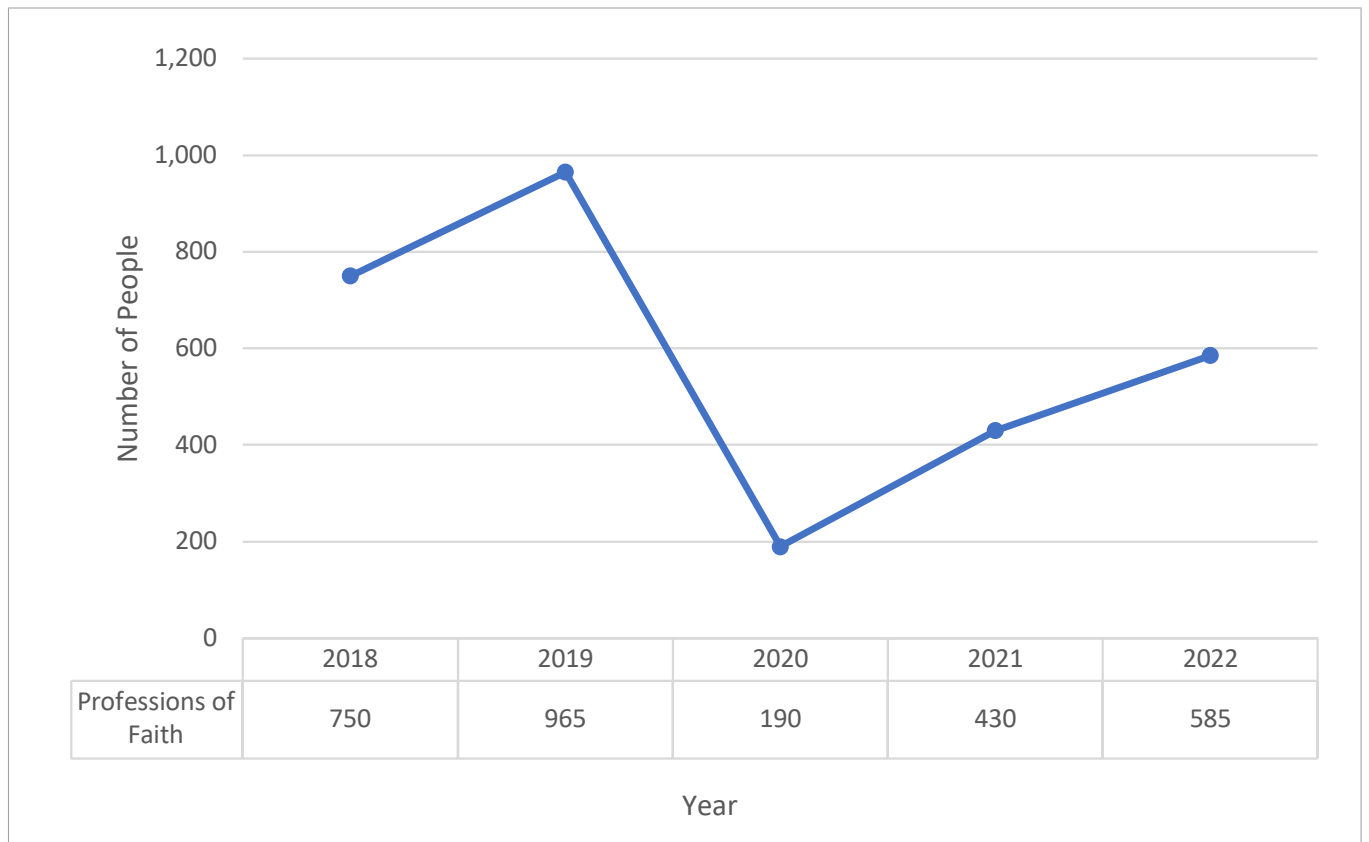
Figure 1 Leavers and Joiners in 2022

11.6 Comparative Graphs

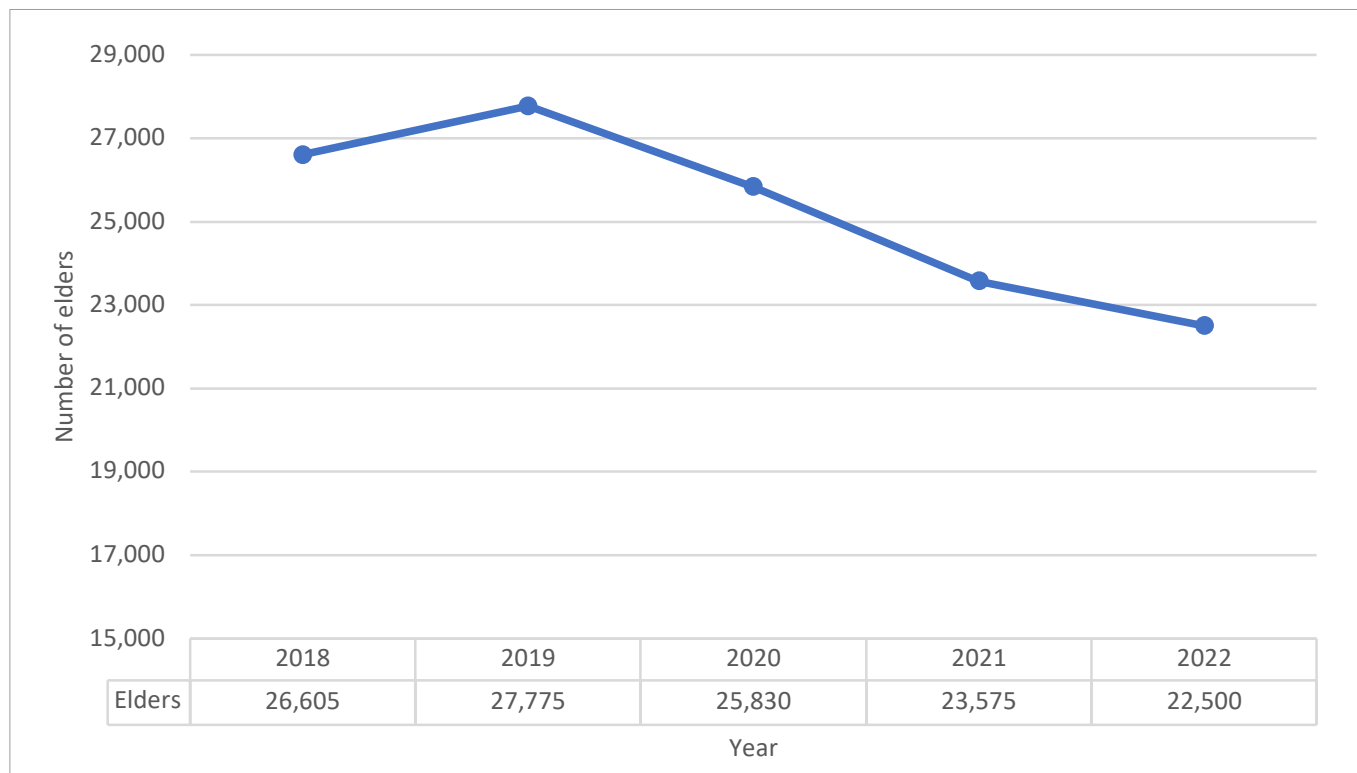
Membership



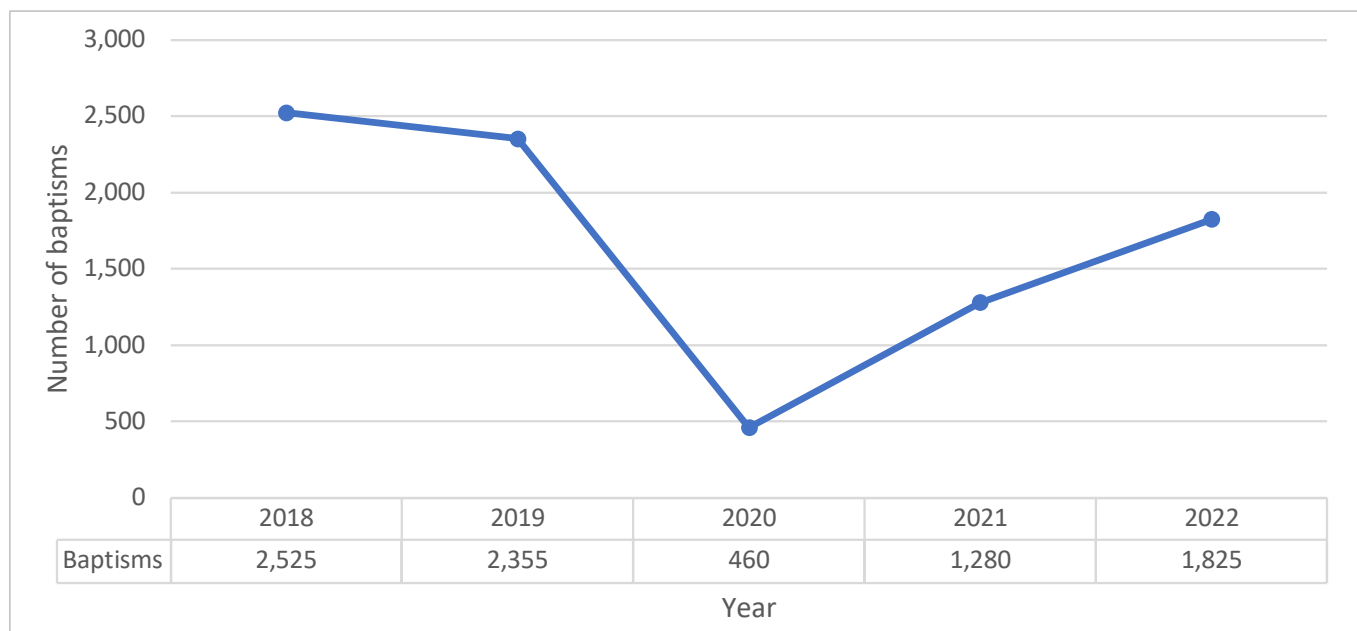
Professions of Faith



Elders



Baptisms



11.7 Presbytery Data Reporting

Presbytery	Membership as at 31st Dec 2021	Admissions	Removals	Membership as at 31st Dec 2022	Notices of Removal	Supplementary Roll	Response Rate
Edinburgh and West Lothian	25,400	335	1,215	24,500	70	1,915	97%
Lothian	9,800	120	420	9,500	5	1,015	89%
Melrose and Peebles	4,700	50	210	4,600	10	590	100%
Duns	2,000	30	60	2,000	5	150	46%
Jedburgh	4,400	25	205	4,200	<5	35	81%
The South West	40,600	275	2,500	38,400	90	4,830	93%
Clyde	21,700	205	1,100	20,800	50	2,520	99%
Glasgow	25,600	365	1,905	24,100	35	2,475	97%
Forth Valley and Clydesdale	30,500	270	1,750	29,000	90	5,315	100%
Argyll	5,400	60	330	5,100	10	425	98%
Stirling	10,400	115	740	9,800	20	1,035	98%
Fife	16,500	165	1,075	15,600	45	1,820	85%
Dunkeld and Meikle	3,700	25	150	3,600	15	230	89%
Perth	9,900	145	510	9,600	95	800	83%
Dundee	8,000	120	730	7,400	80	670	92%
Angus	9,600	105	750	8,900	10	975	90%
Aberdeen and Shetland	10,100	60	605	9,600	5	440	81%
Kincardine and Deeside	5,700	25	180	5,500	30	630	79%
Gordon	10,000	45	345	9,700	5	780	89%
Buchan	8,100	15	220	7,900	5	580	69%
Moray	4,900	35	235	4,700	10	355	81%
Abernethy	900	10	40	900	5	30	100%
Inverness	4,400	55	290	4,100	30	165	67%
Lochaber	800	10	50	800	<5	25	100%
Ross	1,400	30	105	1,300	5	20	57%
Sutherland	500	20	20	500	<5	155	100%
Caithness	800	5	30	800	0	65	100%
Lochcarron-Skye	500	5	20	400	<5	55	38%
Uist	300	-	-	300	-	-	0%
Lewis	800	-	-	800	-	-	0%
Orkney	2,100	15	55	2,000	10	135	63%
England	1,700	10	150	1,500	0	655	100%
International Charges	2,200	65	140	2,200	0	60	65%
Church of Scotland	283,600	2,825	16,145	270,300	755	28,945	89%

Table 2: Presbytery reporting

11.8 Membership

Presbyteries	Number of Congregations as at 31 st Dec 2022	Membership as at 31 st Dec 2022	Admissions			Removals		
			Profession of Faith	By Certificate	Restoration or Resolution	By Death	By Certificate	Otherwise
Edinburgh and West Lothian	95	24,500	90	125	115	775	170	270
Lothian	40	9,500	15	60	40	290	35	95
Melrose and Peebles	22	4,600	5	25	20	125	30	55
Duns	13	2,000	15	0	15	40	5	10
Jedburgh	16	4,200	<5	5	15	125	10	70
The South West	167	38,400	75	130	70	1,380	210	915
Clyde	73	20,800	55	95	55	775	125	200
Glasgow	123	24,100	75	105	190	835	195	875
Forth Valley and Clydesdale	120	29,000	75	115	80	1,080	170	500
Argyll	47	5,100	5	25	30	195	40	95
Stirling	45	9,800	20	40	55	350	85	305
Fife	76	15,600	20	55	90	550	85	445
Dunkeld and Meikle	19	3,600	<5	15	<5	95	25	30
Perth	34	9,600	25	50	70	290	30	190
Dundee	34	7,400	15	50	55	265	90	375
Angus	30	8,900	10	85	10	280	30	445
Aberdeen and Shetland	28	9,600	10	35	20	270	60	275
Kincardine and Deeside	19	5,500	0	15	10	120	25	35
Gordon	28	9,700	<5	30	15	220	35	90
Buchan	33	7,900	5	10	<5	195	20	5
Moray	21	4,700	<5	15	20	145	10	75
Abernethy	10	900	0	5	<5	35	0	5
Inverness	30	4,100	10	30	20	125	25	140
Lochaber	14	800	5	<5	<5	40	<5	5
Ross	21	1,300	10	5	15	30	<5	70
Sutherland	14	500	5	<5	10	10	10	<5
Caithness	9	800	5	0	<5	20	0	10
Lochcarron-Skye	8	400	0	0	5	5	<5	15
Uist	6	300	-	-	-	-	-	-
Lewis	11	800	-	-	-	-	-	-
Orkney	19	2,000	0	10	5	40	5	10
England	7	1,500	<5	<5	<5	50	10	90
International Charges	15	2,200	20	5	40	15	<5	120
Church of Scotland	1,247	270,300	585	1,150	1,090	8,775	1,540	5,830

Table 3: Presbytery membership figures

11.9 Young People and Adults Not on the Communion Roll

Reports from the Presbyteries showed that as at 31 December 2022:

1. The number of children and young people aged 17 years and under who are involved in the life of the congregation was 29,390;
2. The number of adults whose names are not on the Communion Roll, but who are involved in the life of the congregations was 10,940 and
3. The number of children who receive Holy Communion in terms of Act V, 2000, Section 15 was 1,815, 6% of the total.

Presbyteries	Membership as at 31st Dec 2022	Children 17 and under	Children receiving Communion	Adults not on Communion roll
Edinburgh and West Lothian	24,500	3,635	290	1,300
Lothian	9,500	920	60	440
Melrose and Peebles	4,600	265	<5	95
Duns	2,000	110	<5	35
Jedburgh	4,200	180	10	<5
The South West	38,400	2,540	185	610
Clyde	20,800	3,755	130	615
Glasgow	24,100	5,280	270	1,355
Forth Valley and Clydesdale	29,000	5,300	330	985
Argyll	5,100	100	<5	320
Stirling	9,800	830	65	305
Fife	15,600	780	75	290
Dunkeld and Meikle	3,600	210	<5	125
Perth	9,600	775	<5	525
Dundee	7,400	480	25	355
Angus	8,900	800	70	295
Aberdeen and Shetland	9,600	730	45	210
Kincardine and Deeside	5,500	365	65	170
Gordon	9,700	420	65	190
Buchan	7,900	465	5	75
Moray	4,700	260	20	195
Abernethy	900	70	10	160
Inverness	4,100	440	40	525
Lochaber	800	40	<5	190
Ross	1,300	70	<5	630
Sutherland	500	100	<5	175
Caithness	800	160	0	315
Lochcarron-Skye	400	10	0	120
Uist	300	-	-	-
Lewis	800	-	-	-
Orkney	2,000	90	<5	90
England	1,500	95	10	75
International Charges	2,200	125	10	180
Church of Scotland	270,300	29,390	1,815	10,940

Table 4: Young People and Adherents

11.10 Occasional Offices

Church of Scotland congregations:

- baptised or gave thanks for 1,995 people, of whom 175 were adults, 4.2% of Scottish births in 2022, and
- celebrated 1,490 marriages (5.0% of all weddings) and conducted 14,215 funerals (22.6% of those who died in Scotland).

Presbyteries	Baptisms			Weddings	Funerals
	All Baptisms	Adult Baptisms	Birth Thanksgiving Services		
Edinburgh and West Lothian	205	20	10	150	1,235
Lothian	50	5	5	70	415
Melrose and Peebles	30	0	5	15	190
Duns	10	0	0	10	75
Jedburgh	5	<5	<5	25	165
The South West	275	40	15	250	2,160
Clyde	165	10	10	85	1,280
Glasgow	260	35	40	145	1,810
Forth Valley and Clydesdale	215	30	15	130	1,950
Argyll	50	<5	0	60	360
Stirling	60	<5	5	60	500
Fife	80	10	15	90	745
Dunkeld and Meigle	20	0	0	25	135
Perth	40	<5	10	50	335
Dundee	70	<5	5	20	195
Angus	50	<5	<5	35	345
Aberdeen and Shetland	45	<5	<5	40	445
Kincardine and Deeside	25	0	5	30	155
Gordon	30	0	<5	25	320
Buchan	10	0	0	20	195
Moray	15	0	<5	20	245
Abernethy	<5	0	0	15	90
Inverness	20	<5	0	20	215
Lochaber	10	0	<5	10	85
Ross	10	<5	<5	10	135
Sutherland	10	<5	<5	20	80
Caithness	<5	<5	0	20	155
Lochcarron-Skye	0	0	0	<5	25
Uist	-	-	-	-	-
Lewis	-	-	-	-	-
Orkney	<5	<5	0	25	85
England	35	<5	<5	10	60
International Charges	15	5	<5	10	35
Church of Scotland	1,825	175	170	1,490	14,215

Table 5: Presbytery baptisms, weddings, funerals figures

11.11 Leadership

There were 22,500 elders reported in the Church of Scotland of whom 41.5% are male and 58.5% female. Elders account for 8.3% of the membership.

Presbyteries	Elders			Other leaders		
	Male	Female	All	Male	Female	All
Edinburgh and West Lothian	980	1,325	2,305	130	215	345
Lothian	265	380	645	15	40	55
Melrose and Peebles	135	185	320	10	20	30
Duns	45	50	90	5	15	20
Jedburgh	85	150	230	15	20	40
The South West	1,265	1,845	3,110	195	385	575
Clyde	935	1,310	2,245	95	135	230
Glasgow	1,120	1,520	2,640	140	305	445
Forth Valley and Clydesdale	1,240	1,695	2,935	120	225	345
Argyll	240	345	580	35	60	95
Stirling	335	485	820	40	85	130
Fife	490	820	1,310	30	70	105
Dunkeld and Meikle	95	130	225	15	20	35
Perth	240	330	570	<5	5	10
Dundee	315	345	660	50	75	125
Angus	230	355	585	20	35	55
Aberdeen and Shetland	310	425	740	5	25	30
Kincardine and Deeside	100	125	225	0	5	5
Gordon	155	250	405	15	30	45
Buchan	145	210	350	40	110	155
Moray	125	220	345	5	20	30
Abernethy	35	60	90	<5	5	10
Inverness	145	175	320	55	40	95
Lochaber	30	70	105	10	30	40
Ross	45	55	100	15	30	45
Sutherland	20	45	65	10	20	30
Caithness	45	50	95	10	25	35
Lochcarron-Skye	15	5	20	<5	5	10
Uist	-	-	-	-	-	-
Lewis	-	-	-	-	-	-
Orkney	45	75	120	10	15	20
England	55	80	140	0	0	0
International Charges	60	55	115	5	5	15
Church of Scotland	9,335	13,170	22,500	1,110	2,085	3,195

Table 6: Presbytery leadership figures

* includes only those congregations who responded in 2022

11.12 Public Worship in 2022

Following the emergence of Covid-19, 2022 was the first year that many congregations worshipped in church throughout the whole year since 2019. For many congregations, practice that began during lockdown in the form of alternative worship outwith the Church building continued, including services online, 'phone-in' services, distribution of service recordings or printed worship sheets. Congregational statistics continue to be gathered on alternative forms of worship to reflect this change of practice. 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 enable all who wish to continue to worship within their own congregations to do so.

At least 64,850 people attended worship in person (24% of members), 28,865 online, and 5,075 in other offline ways, during a 'regular' week in 2022, that is not a major festival such as Easter or Christmas.

70% of congregations responding offered online worship, with 40% 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 only a 65% response rate, with no responses from the presbyteries of Duns, Buchan, Sutherland, Lochcarron-Skye, Uist, Lewis, England and the Presbytery of International Charges.

11.13 Physical attendance figures

Presbytery	Membership as at 31 st Dec 2022	Age range of worshippers						Number of Worshippers attending in person	% Membership attending worship
		Under 16	16-24	25-44	45-64	65-84	85 and over		
Edinburgh and West Lothian	24,500	8%	3%	10%	23%	46%	9%	6,470	26%
Lothian	9,500	8%	3%	9%	24%	47%	10%	2,660	28%
Melrose and Peebles	4,600	6%	1%	7%	21%	55%	10%	795	17%
Duns	2,000	6%	2%	6%	22%	57%	8%	485	24%
Jedburgh	4,200	4%	2%	4%	20%	61%	9%	505	12%
The South West	38,400	8%	3%	8%	21%	52%	9%	8,200	21%
Clyde	20,800	8%	3%	9%	21%	48%	11%	5,355	26%
Glasgow	24,100	11%	5%	12%	23%	39%	9%	7,830	33%
Forth Valley and Clydesdale	29,000	9%	3%	10%	23%	46%	8%	8,125	28%
Argyll	5,100	4%	2%	5%	20%	61%	8%	1,395	27%
Stirling	9,800	8%	2%	8%	23%	49%	10%	2,450	25%
Fife	15,600	7%	2%	7%	17%	57%	9%	3,755	24%
Dunkeld and Meikle	3,600	2%	1%	7%	17%	63%	10%	575	16%
Perth	9,600	7%	3%	9%	22%	46%	13%	1,775	19%
Dundee	7,400	8%	2%	10%	15%	53%	12%	2,130	29%
Angus	8,900	7%	2%	8%	21%	51%	11%	1,320	15%
Aberdeen and Shetland	9,600	6%	2%	9%	19%	49%	8%	1,830	19%
Kincardine and Deeside	5,500	8%	3%	9%	22%	50%	8%	890	16%
Gordon	9,700	10%	3%	11%	25%	40%	8%	1,215	12%
Buchan	7,900	6%	2%	7%	23%	50%	8%	1,100	14%
Moray	4,700	9%	1%	6%	18%	54%	12%	965	20%
Abernethy	900	7%	2%	6%	24%	51%	9%	390	46%
Inverness	4,100	11%	2%	9%	21%	45%	13%	1,360	33%
Lochaber	800	6%	3%	4%	20%	53%	14%	310	40%
Ross	1,300	11%	1%	7%	21%	53%	8%	825	62%
Sutherland	500	8%	2%	7%	22%	55%	7%	325	67%
Caithness	800	9%	4%	9%	21%	48%	10%	305	39%
Lochcarron-Skye	400	3%	2%	7%	16%	58%	13%	150	34%
Uist	300	-	-	-	-	-	-	-	-
Lewis	800	-	-	-	-	-	-	-	-
Orkney	2,000	9%	2%	9%	23%	53%	5%	505	25%
England	1,500	5%	3%	12%	19%	51%	11%	315	21%
International Charges	2,200	9%	5%	19%	25%	36%	6%	530	24%
Church of Scotland	270,300	8%	3%	9%	22%	48%	9%	64,850	24%

Table 7: Presbytery in-person attendance figures

11.14 Alternative Worship Figures

Presbytery	Membership as at 31st Dec 2022	Able to offer online worship	Estimate of online worshippers	Able to offer alternative offline worship	Estimate of worshippers engaging with alternative offline worship	Response rate
Edinburgh and West Lothian	24,500	86%	3,450	39%	475	81%
Lothian	9,500	83%	550	43%	80	58%
Melrose and Peebles	4,600	67%	345	33%	30	82%
Duns	2,000	-	-	-	-	0%
Jedburgh	4,200	44%	45	33%	15	56%
The South West	38,400	57%	4,515	41%	840	66%
Clyde	20,800	75%	3,735	50%	410	88%
Glasgow	24,100	81%	4,115	35%	535	80%
Forth Valley and Clydesdale	29,000	73%	3,760	43%	580	84%
Argyll	5,100	33%	760	31%	90	83%
Stirling	9,800	70%	1,120	46%	295	82%
Fife	15,600	76%	950	0%	90	38%
Dunkeld and Meikle	3,600	50%	355	67%	65	53%
Perth	9,600	64%	720	64%	435	82%
Dundee	7,400	70%	630	39%	175	85%
Angus	8,900	83%	625	44%	90	63%
Aberdeen and Shetland	9,600	81%	805	44%	345	71%
Kincardine and Deeside	5,500	73%	320	27%	15	58%
Gordon	9,700	86%	355	14%	10	25%
Buchan	7,900	-	-	-	-	0%
Moray	4,700	62%	475	31%	60	62%
Abernethy	900	43%	75	29%	10	70%
Inverness	4,100	83%	555	44%	75	70%
Lochaber	800	64%	135	50%	155	100%
Ross	1,300	46%	170	46%	185	62%
Sutherland	500	-	-	-	-	0%
Caithness	800	75%	90	75%	15	44%
Lochcarron-Skye	400	-	-	-	-	0%
Uist	300	-	-	-	-	0%
Lewis	800	-	-	-	-	0%
Orkney	2,000	25%	200	13%	5	42%
England	1,500	-	-	-	-	0%
International Charges	2,200	-	-	-	-	0%
Church of Scotland	270,300	70%	28,865	40%	5,075	65%

Table 8: Presbytery alternative worship figures

11.15 New Worshipping Communities

Information on New Worshipping Communities (NWCs) were requested as part of the Forsyth Report to the General Assembly of 2019, for reporting from 2021.

New Worshipping Communities can take a multitude of forms, and are considered as such if they show all 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 2022. We present in Table 9 some overall figures. Information gathered from the 2021 collection has formed the basis of more in-depth research within Pioneering Ministries. The results of this research are planned to be published later this year.

The overall response rate was 65% with no responses obtained from the presbyteries of Duns, Buchan, Sutherland, Lochcarron-Skye, Uist, Lewis, England or the Presbytery of International Charges.

21% of congregations offered at least one New Worshipping Community, with a number of congregations offering more than one type during the year.

In total 460 New Worshipping Communities were reported to be operating in congregations across the Church of Scotland and none reported at presbytery-wide level for 2022. The majority of New Worshipping Communities were described as Messy Church (28%) and Café Church (20%). Other types of New Worshipping Communities reported included Youth Church, Older People's Church, Forest Church and Special Interest Groups.

Presbyteries	Number of Congregations as at 31st Dec 2022	% Congregations with New Worshipping Communities	Number of New Worshipping Communities within Congregations	Response Rate
Edinburgh and West Lothian	95	35%	65	81%
Lothian	40	35%	20	58%
Melrose and Peebles	22	23%	10	82%
Duns	13	0%	0	0%
Jedburgh	16	13%	<5	56%
The South West	167	19%	60	66%
Clyde	73	30%	40	88%
Glasgow	123	20%	40	80%
Forth Valley and Clydesdale	120	27%	65	84%
Argyll	47	21%	15	83%
Stirling	45	27%	20	82%
Fife	76	18%	25	38%
Dunkeld and Meikle	19	16%	5	53%
Perth	34	32%	20	82%
Dundee	34	18%	15	85%
Angus	30	23%	15	63%
Aberdeen and Shetland	28	18%	10	71%
Kincardine and Deeside	19	26%	5	58%
Gordon	28	7%	<5	25%
Buchan	33	0%	0	0%
Moray	21	24%	5	62%
Abernethy	10	0%	0	70%
Inverness	30	27%	10	70%
Lochaber	14	43%	10	100%
Ross	21	14%	<5	62%
Sutherland	14	0%	0	0%
Caithness	9	0%	0	44%
Lochcarron-Skye	8	0%	0	0%
Uist	6	0%	0	0%
Lewis	11	0%	0	0%
Orkney	19	5%	<5	42%
England	7	0%	0	0%
International Charges	15	0%	0	0%
Church of Scotland	1,247	21%	460	65%

Table 9: New Worshipping Communities

11.16 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 was received from all but three presbyteries, resulting in the following summary graph:

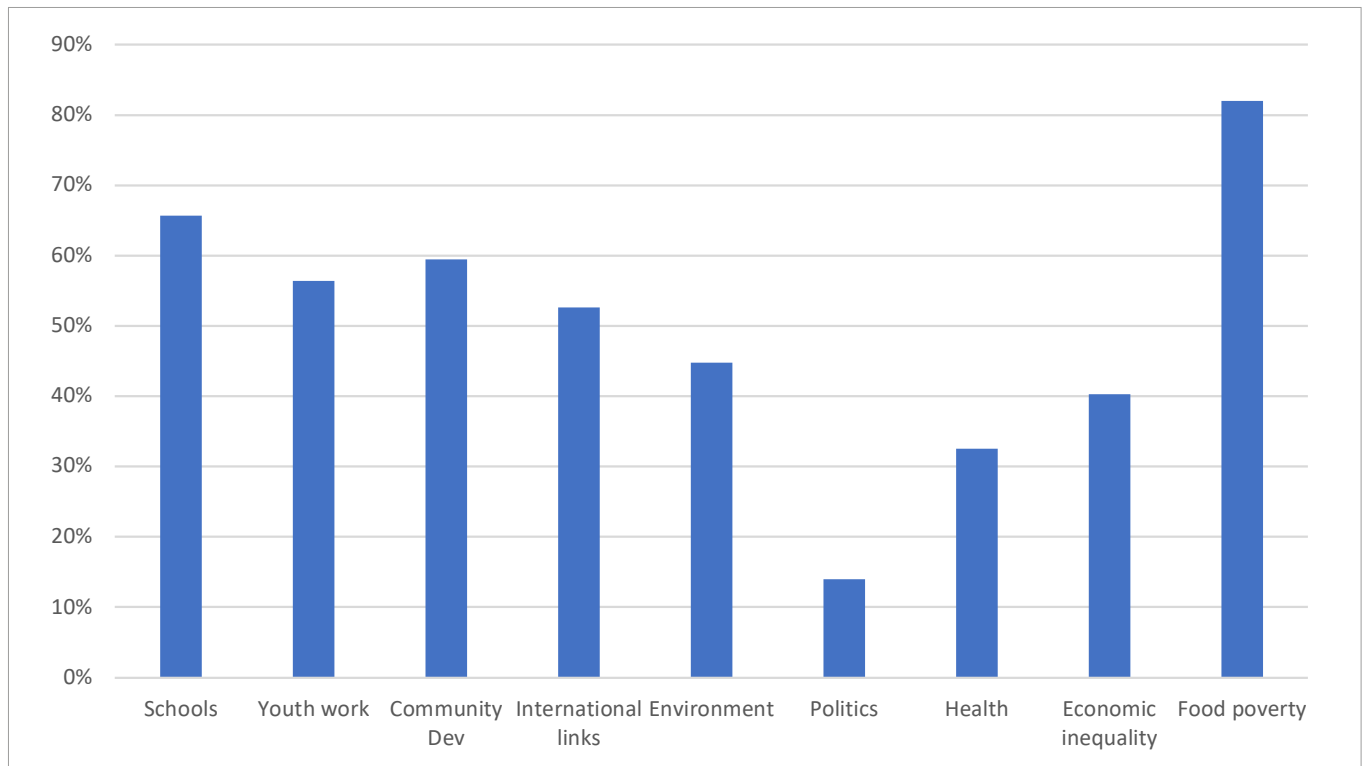


Figure 2: Congregational activities

Alleviating food poverty (82%) and school chaplaincy (66%) were the most common activities in congregations of the Church of Scotland. Engagement with political issues was the least common with only 14% of congregations.

The level of engagement in congregational activities has risen as congregations continue to emerge from the COVID-19 pandemic with an increase in all activities in 2022. While many of these activities are still below pre-COVID levels, environment and economic inequality are now higher than 2019 figures at 45% (2019, 41%) and 40% (2019, 34%) respectively.

Presbyteries	Schools	Youth work	Community development	International links	Environment	Politics	Health	Economic inequality	Food p'rt'y
Edinburgh and West Lothian	74%	75%	72%	66%	62%	20%	45%	52%	93%
Lothian	70%	77%	61%	64%	64%	20%	45%	48%	93%
Melrose and Peebles	68%	50%	68%	45%	55%	18%	36%	45%	91%
Duns	69%	46%	38%	54%	54%	23%	38%	31%	85%
Jedburgh	56%	50%	31%	31%	25%	6%	19%	19%	81%
The South West	62%	43%	49%	50%	33%	10%	26%	35%	75%
Clyde	79%	66%	71%	58%	44%	19%	45%	53%	93%
Glasgow	71%	69%	72%	67%	60%	23%	41%	56%	77%
Forth Valley and Clydesdale	70%	63%	66%	49%	43%	11%	37%	48%	91%
Argyll	47%	34%	45%	34%	38%	6%	30%	28%	57%
Stirling	73%	62%	84%	60%	42%	20%	29%	31%	91%
Fife	60%	45%	60%	49%	47%	11%	27%	33%	88%
Dunkeld and Meigle	24%	41%	41%	41%	35%	0%	6%	29%	59%
Perth	69%	71%	63%	34%	43%	3%	29%	29%	74%
Dundee	51%	51%	60%	49%	43%	11%	54%	49%	77%
Angus	85%	56%	78%	56%	48%	26%	30%	44%	89%
Aberdeen and Shetland	79%	71%	57%	43%	39%	14%	36%	43%	93%
Kincardine and Deeside	84%	63%	58%	47%	53%	5%	21%	26%	84%
Gordon	82%	64%	36%	50%	46%	11%	7%	43%	82%
Buchan	54%	60%	40%	43%	20%	3%	20%	26%	71%
Moray	62%	33%	43%	57%	38%	10%	10%	24%	71%
Abernethy	70%	50%	70%	30%	40%	10%	50%	40%	100%
Inverness	65%	67%	47%	56%	67%	23%	36%	50%	90%
Lochaber	57%	29%	36%	57%	21%	14%	29%	0%	86%
Ross	57%	43%	71%	52%	29%	10%	24%	19%	81%
Sutherland	71%	29%	57%	43%	43%	21%	29%	21%	64%
Caithness	67%	67%	44%	33%	11%	22%	22%	33%	78%
Lochcarron-Skye	67%	67%	67%	50%	0%	0%	50%	0%	67%
Uist	-	-	-	-	-	-	-	-	-
Lewis	-	-	-	-	-	-	-	-	-
Orkney	47%	37%	42%	63%	37%	16%	21%	47%	58%
England	29%	29%	71%	57%	57%	14%	29%	57%	86%
International Charges	6%	31%	38%	63%	50%	19%	25%	19%	44%
Church of Scotland	66%	56%	60%	53%	45%	14%	33%	40%	82%

Table 10: Congregational activities

In the name of the Committee

DAVID CAMERON, *Convener*
DAVID HARRISON, *Vice-Convener*
ANN NELSON, *Administrative Trustee*

CONGREGATIONAL INCOME 2020 TO 2024

	2020 Actual £'000	2021 Actual £'000	2021 Increase/ (Decrease) %	2022 Provisional £'000	2022 Increase/ (Decrease) %	2023 Projected £'000	2023 Increase/ (Decrease) %	2024 Projected £'000	2024 Increase/ (Decrease) %
CONGREGATIONAL INCOME									
Offerings	52,852	53,084	0.4%	50,960	(4.0%)	49,000	(3.8%)	47,000	(4.1%)
Tax Recovery on Offerings	10,246	9,780	(4.6%)	9,388	(4.0%)	9,000	(4.1%)	8,650	(3.9%)
Total Offerings	63,098	62,864	(0.4%)	60,348	(4.0%)	58,000	(3.9%)	55,650	(4.1%)
Other Ordinary Income	8,492	12,928	52.2%	13,096	1.3%	13,100	0.0%	13,100	0.0%
Total Ordinary Income	71,590	75,792	5.9%	73,444	(3.1%)	71,100	(3.2%)	68,750	(3.3%)

Note:

Includes income included under the definition of the Giving to Grow Regulations excluding income from the Stipend Endowment, Clebe and Consolidated Fabric funds.
Use of Premises income is included as received/receivable by congregations.

Appendix 2**Church of Scotland Unincorporated Entities****Budget 2024-2028****121**

	Budget	Indicative Budgets			
		2024	2025	2026	2027
	£000s	£000s	£000s	£000s	£000s
Congregational Contributions	34,063	31,584	31,095	28,995	27,161
Stipend Endowment Income (and Glebe Rent)	3,609	3,609	2,009	2,009	2,009
Investment Income	2,438	2,402	2,366	2,330	2,295
Other Income	4,564	4,586	4,703	4,750	4,810
Total Income	44,674	42,181	40,173	38,084	36,275
Expenditure excluding CrossReach:					
Parish Ministries direct costs	31,247	30,694	30,412	30,195	30,121
Vacancy allowance	3,410	3,410	3,410	1,800	900
Total Parish Ministries costs	34,657	34,104	33,822	31,995	31,021
Faith Action	6,160	6,076	5,757	5,797	5,881
Office of the General Assembly	1,375	1,555	1,523	1,572	1,618
Central Fund	389	389	389	389	389
Support and Services Departments					
Office of Assembly Trustees	736	760	782	701	718
Stewardship and Finance	1,808	1,856	1,917	1,976	2,026
Law	1,216	1,265	1,312	1,355	1,391
Human Resources	516	533	549	563	574
Facilities Management	1,113	1,092	1,115	1,151	1,186
Information and Communications Technology	1,695	1,558	1,465	1,587	1,616
Media and Communications	612	644	666	683	700
Safeguarding	432	447	460	470	480
Total costs outwith Parish Ministries	16,052	16,175	15,935	16,244	16,579
Required Savings	-	(2,000)	(4,000)	(4,000)	(4,000)
Net costs outwith Parish Ministries	16,052	14,175	11,935	12,244	12,579
Presbytery start up and contingency	1,415	1,415	1,415	1,415	1,080
Transition Funding	794	608	-	-	-
Total Expenditure	52,918	50,302	47,172	45,654	44,680
121 net costs (excluding Other Funds)	(8,244)	(8,121)	(6,999)	(7,570)	(8,405)
Other Funds net income/(costs)	(182)	39	16	(14)	(42)
121 net costs	(8,426)	(8,082)	(6,983)	(7,584)	(8,447)
CrossReach					
CrossReach net operational costs	(2,347)	(1,610)	(1,479)	(1,399)	(1,399)
CrossReach – contingency for additional utilities costs	(500)	-	-	-	-
CrossReach – additional property costs	(600)	(500)	(500)	(500)	(500)
CrossReach – total net costs	(3,447)	(2,110)	(1,979)	(1,899)	(1,899)
Investment in Seeds for Growth	(1,500)	(2,500)	(2,500)	(2,500)	(2,500)
Overall net costs to be met from reserves	(13,373)	(12,692)	(11,462)	(11,983)	(12,486)