

**V. ACT ANENT CHURCH FINANCE (AS AMENDED BY ACT X 2002)**  
*Edinburgh, 22nd May 1989, Session 4.*

The General Assembly enact, ordain, and declare as follows:-

**I CENTRAL FINANCE**

1. No Council, Committee, or other body appointed by or subject to the jurisdiction of the General Assembly and which is or may be funded in whole or in part in accordance with the Co-ordinated Budget, as prepared and approved by the authority of the General Assembly, shall have the right to appeal for funds directly to the Congregations of this Church or any of them, and the allocations required from Congregations in accordance with the said Co-ordinated Budget shall be the sole method of raising funds from the said Congregations for the funding of all such Councils, Committees, or other bodies: provided that in the event of any circumstances arising which, in the opinion of the Stewardship and Finance Committee, necessitates a special appeal for funds to Congregations, the said Committee may in its sole discretion grant permission for such an appeal to be made and state the conditions on which it is to be made.

2. Section 1 above is not to be construed as prohibiting any Council, Committee, or other body from making appeals for funds from sources other than the Congregations of this Church. The right of the Guild to appeal on behalf of a designated Annual Project in accordance with such arrangements as have been or may be approved by the General Assembly is hereby affirmed.

**II CONGREGATIONAL FINANCE**

3. No Congregation, Kirk Session, Financial Board of any kind or other body or person acting or purporting to act in the name of any of these or on their behalf or for their benefit shall have the right to appeal for Congregational funds outwith the Congregation or Parish concerned, except with the authority in writing of the Presbytery of the bounds; and in the case of any appeal for the erection, alteration or repair of a Church, Hall, Manse or other heritable property, no Presbytery shall grant authority unless such appeal has been approved in writing by the [Committee on Planning and Deployment of the Ministries Council](#) and by the General Trustees, but under declaration that the granting of consents by the said Committee and the General Trustees in any individual case is without prejudice to the right of a Presbytery to decline to grant authority in that case. For the purposes of this Act an appeal contained on a website belonging or pertaining wholly to a single congregation or linkage shall not constitute an appeal outwith the congregation or parish as defined above; upon request from any party the Presbytery shall determine whether any appeal for funds constitutes an exception of this type, subject to a right of appeal or dissent-and-complaint.

4. Where the making of an appeal is duly authorised, the deliverance of the Presbytery granting such authority shall be included in all letters, circulars or other papers issued for the purpose of soliciting contributions.

5. All contributions received in answer to an appeal shall be duly recorded in accounts kept for the purposes of the appeal, audited and exhibited annually to the Presbytery as part of or as an appendix to the Congregational Accounts, until the appeal is concluded.

6. Section 3 above is not to be construed as prohibiting an appeal for funds to persons (not members of the Congregation) residing in the Parish nor as prohibiting applications for grants from public bodies or Trusts or the like.

7. Nothing in this Act is to be construed as prohibiting any Congregation, Kirk Session or Financial Board of any kind from receiving any legacy or unsolicited donation.

8. In respect that all funds received by Congregations of the Church from any source, including by way of the offerings of the people or by legacy or donation, are (unless appropriated in law to a specific purpose) to be applied only for the purposes of the Congregation and of this Church; and, since those responsible for their administration are stewards of the liberality of former as well as present members of this Church, no Kirk Session or Financial Board of any kind or other body or person representing a Congregation may use any such funds for any purpose other than a purpose of the congregation or of this Church and in accordance with the provisions of the constitution of the Congregation concerned.

9. The Act anent Collecting-Books (1931, XXI) and the relative Regulations on the issue of Collecting-Books are hereby repealed.