

## **The Assembly Trustees of The Church of Scotland**

### **CONGREGATIONAL CONTRIBUTIONS “GIVING TO GROW” REGULATIONS**

#### **APPEALS PROCEDURE**

##### Preamble

1. Questions and disputes about the application of paragraphs 13 and 14 of the Congregational Contributions “Giving to Grow” Regulations (Regulations I 2022) (“the Regulations”) should be raised informally by the Congregation with the General Treasurer. Every attempt should be made to resolve the matter informally. However, if the informal stage does not resolve a dispute, a Congregation has a right of appeal on the grounds that paragraphs 13 and 14 of the Regulations have not been correctly applied. Appeals on any other grounds are not permitted.
2. Except on cause shown, an appeal under this procedure can relate only to the determined Giving to Grow Contributions for the current year and not to earlier years. This means that only the Giving to Grow Contribution for the year in which the disputed income is first brought to the attention of the Stewardship and Finance Department (the S&F Department”) would be amended by a successful appeal.

##### Procedure

3. A congregation shall have three months from the date of the final confirmation from the S&F Department of the required Contribution for the following financial year under paragraph 11 of the Regulations to lodge a formal appeal. Exceptionally, if a Congregation can demonstrate good reason why an appeal was not submitted within the timescale, the Governance Group of the Assembly Trustees may agree to receive a late appeal.
4. Appeals under this procedure must be submitted by email to Chief Officer of the Assembly Trustees (to [OATadmin@churchofscotland.org.uk](mailto:OATadmin@churchofscotland.org.uk)) by the Kirk Session or the Congregation’s Financial Board (“the Financial Board”). The appeal should be accompanied by an extract Minute from the Financial Board, approving the submission of the appeal. A copy of the notice of appeal shall be sent by the Financial Board to the relevant Presbytery Clerk for that Presbytery’s interests.
5. Receipt of an appeal will be acknowledged by email by the Chief Officer within five working days and intimation of the date of the appeal hearing will be conveyed to the Financial Board within one month of receipt of the appeal.
6. Appeals may be in any appropriate format, but must include a clear statement of the grounds for the Financial Board’s belief that paragraphs 13 and 14 of the Regulations have not been correctly applied. Sufficient documentation and other information must be provided to support the appeal.
7. On receipt of an appeal and statement of the grounds for that appeal which appear to the Chief Officer to be in good order, the Chief Officer shall arrange for the Governance Group of the Assembly Trustees to establish an Appeal Panel.
8. The Appeal Panel shall comprise three persons with appropriate expertise and experience, the Convener of which shall be drawn from the membership of the

Assembly Trustees (other than the Administrative Trustee). The other members of the Appeal Panel need not be members of the Assembly Trustees. The Appeal Panel will be advised by the Solicitor of the Church.

9. The Appeal Panel will have the right to seek a written statement from the relevant Presbytery on the matters raised in the appeal. A copy of any such statement will be made available to the Financial Board in advance of the hearing. The Appeal Panel shall also be entitled in advance of the hearing to seek from the Financial Board such further information as it deems necessary to assist with determination of the appeal.
10. Appeals will be heard by the Appeal Panel and a hearing will normally be held within two calendar months of receipt of the written notice of appeal.
11. Where both the Financial Board and the General Treasurer agree, an oral hearing may be dispensed with and the appeal dealt with on the basis of the written documentation submitted. Also, if both the Financial Board and the General Treasurer agree, the appeal hearing may be held online.
12. The Financial Board will be entitled to representation of up to three members of the Congregation at the appeal hearing. The S&F Department will also be entitled to be represented by up to three persons which shall include the General Treasurer or the Deputy Treasurer. Any written documentation beyond that submitted with the notice of appeal and statement of grounds on which parties wish to found or to refer to shall be lodged with the Chief Officer no later than five working days prior to the hearing. .
13. At the hearing, the Financial Board representatives will be invited by the Appeal Panel to make their case and will be permitted 15 minutes in which to do so. The S&F Department representatives will then be invited to make their case and will also be permitted 15 minutes in which to do so, after which the Financial Board representatives shall have the opportunity to respond. The Appeal Panel may ask questions of both parties. Parties will then be asked to withdraw while the Appeal Panel discusses the matter; it may choose to recall the parties for further information.

#### Decision

14. The decision of the Appeal Panel and its reasons for the decision reached will be conveyed by the Chief Officer to both parties in writing within five working days of the date of the appeal hearing. Intimation of the decision of the Appeal Panel shall also be given by the Chief Officer to the Presbytery.
15. The decision of the Appeal Panel is final and there is no right of further appeal.
16. The decision of the Panel will be reported to the next meeting of the Assembly Trustees.

March 2024