Paper A2

National Synod of Scotland: Constitutions for Local Church and its general funds charity

Business Committee (Law and Polity Reference Group)

Basic information

Contact name and email address	Andrew Middleton Head of Legal Services **andrew.middleton@urc.org.uk**
Action required	**Decision.**
Draft resolution(s)	**Resolution 2** **Assembly Executive adopts the local church constitution and the constitutions for an unincorporated and incorporated (SCIO) local church general funds charity for use in the National Synod of Scotland.**

Summary of content

Subject and aim(s)	To provide template constitutional documents for local churches in the National Synod of Scotland.
Main points	
Previous relevant documents	None.
Consultation has taken place with...	The National Synod of Scotland, The legal advisors to the National Synod of Scotland, OSCR and LRPG.

Summary of impact

Financial	None.
External (eg ecumenical)	None.

Introduction

1. To assist uniformity of local church governance and the management of their charitable funds it was recognised that there was a need to develop a model constitution for local churches and for their general funds charities which could be both unincorporated and incorporated as a Scottish Charitable Incorporated Organisation (SCIO).

2. The Law and Polity Reference Group (LPRG) were asked to develop appropriate draft documents for adoption. LPRG together with the National Synod of Scotland and Gillespie MacAndrew, the legal advisors to the National Synod of Scotland, held a number of discussions to clarify what was understood to constitute a local church general funds charity in Scotland, the structure and contents of constitutions for an unincorporated and incorporated local church funds charity and to prepare draft documents. The draft charity constitutions were then reviewed and approved by the Office of the Scottish Charity Regulator (OSCR). Following approval, they were subsequently adopted and commended by the National Synod of Scotland at its meeting in October 2026.

3. These documents now come before Assembly Executive for adoption. Full documents are provided in Appendix 1.

4. Similar documents relating to local churches in England and Wales are currently with the Charity Commission and once approved will be brought for adoption.

5. Thanks are expressed to all those involved in developing these documents.

Appendix 1

The Constitution of [Anytown] United Reformed Church and its Church Charity Funds

INTRODUCTION

The United Reformed Church was formed in 1972 by the union of the Congregational Church in England and Wales and the Presbyterian Church of England. Since then, the United Reformed Church has continued to express its deep commitment to the visible unity of the whole Church. In 1981 it entered into union with the Re-formed Churches of Christ and in the year 2000 with the Congregational Union of Scotland.

The United Reformed Church is in frequent dialogue on unity with other traditions and has more than 400 Local Churches united with other denominations. Though one of the smaller of Britain's 'mainstream' denominations, the United Reformed Church stands in the historic Reformed tradition, whose member denominations make up the largest single strand of Protestantism with more than 70 million members world-wide.

Along with other Reformed churches the United Reformed Church holds to the Trinitarian faith expressed in the historic Christian creeds and finds its supreme authority for faith and conduct in the Word of God in the Bible, discerned under guidance of the Holy Spirit. The United Reformed Church's structure also expresses its faith in the ministry of all God's people through the structure of Councils by which the Church is governed. This constitution reflects the structure of the United Reformed Church.

The members of [Anytown] United Reformed Church assembled in Church Meeting on……. have adopted the following Constitution:

1 THE LOCAL AND THE WIDER CHURCH

1.1. [Anytown] United Reformed Church ('the Church') is a local association for the public worship of God, Christian witness and service in accordance with the principles and usages of the United Reformed Church ('the URC'). Admission to the full responsibilities and privileges of membership in accordance with the Structure of the URC confers membership simultaneously in the Church and in the URC. The Church supports the wider councils of the URC through giving and participation and may share in activity with other faith communities on an ecumenical basis.

2 BASIC CONSTITUTIONAL DOCUMENTS

2.1 As a local church of the URC, the Church is governed by the Scheme of Union of the URC ('the Scheme of Union') and those constitutional decisions of General Assembly binding on Local Churches. This constitution supplements the provisions of these as they affect the Church. In the event of any conflict between those provisions and this constitution, those provisions prevail.

2.2 The Scheme of Union:

	Principal provisions of the Basis of Union (B) or Structure (S)	Related clauses of this constitution
k) assigns the immediate oversight of the Church to the Church Meeting and the Elders' Meeting	S1(3), 2(1), 2(2)	6
k) provides for the membership and functions of the Church Meeting (in particular, in the Call of a Minister) and for non-voting attendance	S2(1)	5
k) provides for the membership and functions of the Elders' Meeting	S2(1)(viii), 2(2)	5 and 6
k) provides for councils of the wider church, for the Church's direct or indirect representation upon them and for appeals from more local councils to a council having wider responsibility	S1(2)(a), 1(3), 2(1)(vi), 2(3), 2(4), 2(6) and 5	
k) provides for consultation in decision-making	S4	--
k) contains (in the Basis of Union) a statement concerning the Faith of the United Reformed Church	B10, 12-18	--
k) provides for the celebration of the Gospel sacraments	B14, 15; S2(2)(ii), 2(4)(A)(xx)	--
k) provides for the ministry of Word and Sacrament, for the ministry of other Elders, and for Ministers' and Elders' ordination and induction	B19, 20, 21, 23, 25; S2(1)(vii), 2(2), 2(4)(A)(vii)	5

k) provides for the ministry of Church-related Community Workers and for their commissioning and induction	B19, 22; S2(1)(vii), 2(2), 2(4)(A)(vii)	--
k) provides for the admission of baptised persons to the full privileges and responsibilities of church membership	B14; S2(1)(ix), 2(2)(vi)	4
k) Provides for the dissolution of a local church	S2(4)A(iii)	9

2.3 This constitution makes further provision for these matters in the clauses indicated.

3. PROPERTY TRUSTS, THEIR ADMINISTRATION AND THE CHURCH CHARITY

3.1 Property is held upon trust for purposes which include the charitable purposes of the Church. This includes:

a) land and buildings governed by trusts set out in Schedule 2 to the United Reformed Church Acts 1972 , 1981 and Schedule 1 to the United Reformed Church Act 2000 ('the URC Acts'), as the case may be. Land and buildings are held in trust for and occupied by the local church in accordance with the trusts of the URC Acts which also provide that the statutory power of appointing new trustees of the property trusts and certain powers of direction are vested in the Church Meeting of the Church.

b) The funds of the Church including any land and buildings held for the general purposes of the Church ('the Church Charity') are administered and managed in connection with the Church in accordance with:

(i) the provisions of Part 1 of the Schedule where the Church Charity is an unincorporated association; or

(ii) the provisions of Part 2 of the Schedule where the Church Charity is a Scottish Charitable Incorporated Organisation (SCIO).

3.2 The Church Meeting, after considering the recommendations of the Elders' Meeting and any guidance issued under the authority of councils of the wider URC, will review

a) the uses to be made of the property in 3.1.a, and

b) subject to the responsibilities of the charity trustees, procedures for proper administration of the charitable funds of the Church described in 3.1.b.

4. MEMBERSHIP

4.1 Admission to membership of the Church on profession of faith takes place when a person

a) is considered by the Elders' Meeting able to make a meaningful profession of faith;

b) has received preparation that the Elders' Meeting considers adequate;

c) is accepted by the Church Meeting on the advice of the Elders' Meeting;

d) makes during public worship the profession of faith prescribed in the Basis of Union; and
e) if not previously baptised, is baptised;
f) is not eligible for admission by transfer.

4.2 Admission to membership of the Church by transfer takes place when a person
b) is a member of another local church of the URC, or of a Church with which the URC General Assembly has declared pulpit and table fellowship and
b) is accepted by the Church Meeting or (by delegation) by the Elders' Meeting.

4.3 There shall be a Roll of Members on which persons admitted to the full privileges and responsibilities of membership in the Church, whether on profession of faith or by transfer, are to be entered. Names are to be removed from this roll
a) on transfer to another church of the URC;
b) at the written request of a member wishing to relinquish membership;
c) by resolution of the Church Meeting on advice from the Elders' Meeting
d) on death.

4.4 A member by transfer shall be welcomed in public worship at an early opportunity but enjoys the full privileges and responsibilities of membership from the passing of the accepting resolution.

5. LEADERSHIP

The exercise of the total caring oversight by which Christ's people grow in faith and love is the special concern of elders and ministers, which may be complemented by the work of a Church Related Community Worker ['CRCW']. Before a call can be issued by a Church Meeting to a Minister of Word and Sacraments or a CRCW the procedures to be followed shall have been agreed by the Church Meeting after considering the recommendations of the Elders' Meeting and any guidance issued under the authority of Councils of the wider United Reformed Church.

5.1 Ministers

5.1.1 A Local Church may, at any one time, have one or more ministers in pastoral charge; these are called to the Ministry of Word and Sacraments.

5.2 Church Related Community Workers

5.2.2 A Local Church may at any one time have one or more Church Related Community Workers. They are called to a ministry of caring, challenging and praying for the community.

5.3 Elders

5.3.1 The Church Meeting shall adopt such methods of electing Elders as it shall from time to time see fit and determine how long elected Elders shall serve and whether or not there must be an interval between the completion of a period of service and election for a subsequent period.

5.3.2 The Elders shall make such rules and regulations relating to the calling and conduct of Elders' Meetings as they shall from time to time think fit.

6. HONORARY OFFICERS, REPRESENTATIVES AND COMMITTEES.

6.1 The Church Meeting:-

a) shall consider the candidates nominated by the Elders' Meeting for the office of Church Secretary. If the candidate for Church Secretary is not acceptable to the Church Meeting then a fresh nomination is to be sought from the Elders' Meeting;

b) shall appoint a Church Treasurer. It may elect an Honorary Church Treasurer or agree to the appointment of a remunerated Church Treasurer. In either case the Church Meeting must consult with the charity trustees of the Church Charity before it appoints.

c) shall elect a person or persons to represent the Church on the Synod. These shall normally be members of the Elders' Meeting;

d) may elect such other honorary officers and representatives to external bodies as it sees fit.

6.2 The Church Meeting and Elders' Meeting may each establish such committees or ministry groups as they see fit, prescribing their method of appointment, terms of reference and frequency of reporting to the parent body. The Church Meeting may determine to which Council of the Church (itself or the Elders' Meeting) any committee or group established by it is to report.

7. EMPLOYEES, PAID CONTRACTORS AND CONTRACTUAL ARRANGEMENTS.

7.1 To avoid doubt, this clause does not apply to the appointment of stipendiary ministers or church-related community workers.

7.2 The employment of any person in the service of the Church will be made in accordance with the relevant provisions in the said schedule

8. AMENDMENT

8.1 Amendments to this constitution (including the schedule hereto) may be made by the Church Meeting, normally on the recommendation of the Elders' Meeting.

8.2 Any amendment which affects the Church Charity must be approved by the charity trustees and be consistent with: -

8.2.1 charity law and practice and relevant trust instruments where applicable, and

8.2.2 with the provisions mentioned in clause 2.1 that affect the Church.

8.3 Amendments must receive the support of at least 75% of the members present and voting at the meeting.

9. CLOSURE AND DISSOLUTION

9.1 Any resolution to close the Church will normally be passed by the Church Meeting and dissolution must be approved by the appropriate wider council of the URC in accordance with the Structure of the URC. When approved, the

resolution will have the effect of dissolving the Church as an association at the specified date agreed between the Church and the wider council.

9.2 The Church Meeting may resolve to dissolve the church charity at the same time as passing its resolution to close the church. Subject to the discretion of the charity trustees may direct the transfer or gift of any assets remaining after satisfaction of all proper debts and liabilities to such other charitable purposes of the United Reformed Church as the Church Meeting and the charity trustees with the approval of the Synod of Scotland, may determine.

9.3 In the absence of such a direction or resolution from the Church Meeting, the net assets of the church charity shall be transferred to the said Synod general funds charity and applied for the religious and other charitable purposes of the United Reformed Church

10. INTERPRETATION AND MISCELLANEOUS

In this constitution:
'Church Charity' refers to the general funds of the local church.

'Church Meeting' refers to the meeting of the local church as further defined section 2(1) of Part B of The Manual of the Scheme of the Union.

'Charity trustees' refers to the members of the Elders meeting not disqualified as acting as a charity trustee.

'Elder' refers to a serving Elder or Deacon i.e an ordained Elder of the United Reformed Church actively attending Elders' meetings.

'Minister' refers also, where the context allows, to the Interim Moderator during any vacancy.

'OSCR' refers to the Office of the Scottish Charity Regulator.

'Synod' refers to the Synod of the URC on which the Church is, or was last, represented.
'URC' refers to the United Reformed Church

SCHEDULE

The provisions contained in this Schedule set out the constitution of the Church Charity.

Where the Church Charity is an unincorporated association, Part 1 applies.

Where the Church Charity is a Scottish Charitable Incorporated Organisation (SCIO), Part 2 applies.

Part 1

Unincorporated Church Charity Constitution

1. Introduction

1.1 The Anytown URC Church Charity (hereinafter called “the Church Charity”) comprises all assets and funds held by and on behalf of the Anytown URC (hereinafter called “the Church”) other than properties held under the trusts declared in Schedule 2 of the United Reformed Church Act 1972 (as amended by the United Reformed Church Act 1981) or Schedule 1 of the United Reformed Church Act 2000~~)~~ and those held on other specifically declared trusts.

2. Object

2.1 The object of the Church Charity is the advancement of religious and other charitable work of ‘Anytown United Reformed Church Charity’ and the United Reformed Church and otherwise of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church and with the policy and direction of the Church Meeting of the Church so far as such policy and direction is within charity law and practice.

3. Charity trustee body

3.1 Subject to paragraph 4 those persons who from time to time are the members for the time being of the Elders Meeting of the Church shall be the charity trustees of the Church Charity. They shall act in accordance with their usual procedure except that any such elder precluded from being a charity trustee by virtue of section 69 of the Charities and Trustee Investment (Scotland) Act 2005 (or any statutory re-enactment or modification of that provision) shall neither be appointed nor act as a charity trustee.

3.2 An elder who is not disqualified from acting as a charity trustee as aforesaid shall nevertheless cease to be a charity trustee if he or she ceases to be a member of the Church or in the written opinion, given to the Minister or the Church Secretary, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a charity trustee and may remain so for more than three months;

4. Saving provisions

4.1 Decisions of the charity trustees, or of a committee of charity trustees, shall be valid notwithstanding the participation in any vote of a charity trustee:

a. who was disqualified from holding office;
b. who had previously retired or who had been obliged by the constitution to vacate office;
c. who was not entitled to vote on the matter, whether by reason of a conflict of interest or otherwise;

if, without the vote of that charity trustee and that charity trustee being counted in the quorum, the decision has been made by a majority of the charity trustees at a quorate meeting.

5 Taking of decisions in writing or electronically by charity trustees

5.1 Any decision relating to the Church Charity may be taken by resolution in writing or electronic form agreed by a simple majority of all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to which the majority of all of the charity trustees has signified their agreement. Such a resolution shall be effective provided that:

a) A copy of the proposed resolution has been sent, at or as near as reasonably practicable to the same time, to all of the charity trustees; and

b) The majority of all of the charity trustees has signified agreement to the resolution in a document or documents which has or have been authenticated by their signature, by a statement of their identity accompanying the document or documents, or in such other manner as the charity trustees have previously resolved.

5.2 A meeting relating to the Church Charity may be held by suitable electronic means agreed by the charity trustees in which each participant may communicate with all the other participants.

a. Any charity trustee participating at such a meeting by suitable electronic means agreed by the charity trustees in which a participant or participants may communicate with all the other participants shall qualify as being present at the meeting.

b. Meetings held by electronic means must comply with rules for Elders' Meetings, acting in accordance with their usual procedure.

c. The Church Secretary must provide within 21 days to any charity trustee on request a hard copy of any document or information sent to the charity trustee otherwise than in hard copy form

6. Records

6.1 The charity trustees must keep –

a) a record of all appointments of officers made by the Church or the charity trustees;

b) minutes of all meetings of the charity trustees and committees of charity trustees including

- the names of the trustees present at the meeting;
- the decisions made at the meeting, and;
- where appropriate the reason for the decision
- decisions made by the charity trustees other than in meetings

7. **Employment of staff and contractual arrangements**

7.1 Appointment to any employed position in the service of the Church will be made by the Church Meeting after first having received the approval of the charity trustees.

7.2 The Church Meeting is also to obtain the approval of the charity trustees to any contract that it may enter into with an independent contractor for services to the Church. The following rules will apply:

a) The creation of a new permanent employed position or its permanent abolition requires a resolution of the Church Meeting acting on advice from the charity trustees.

b) The selection of an employee, the decision to vary contractual terms or terminate an employment (except for disciplinary reasons) or the decision to contract or terminate a contract with an independent contractor requires a resolution of the Church Meeting acting on advice from the charity trustees.

c) The charity trustees are to scrutinise the terms of any contract of employment or for services and advise the Church Meeting the relevant Meeting or committee of the local church before it is approved

7.3 Acting on advice from the charity trustees the Church Meeting that employs or may employ staff on behalf of the Church will adopt and from time to time, review, the written procedures for disciplinary cases and for the settlement of employee grievances. Disciplinary procedures are to provide for warnings when appropriate, emergency suspension when appropriate, a hearing if an employee so requests and for an appeal procedure.

7.4 A Charity trustee may not enter into a contract with the local church for employment or the supply of goods or services unless all requirements of charity law and practice are satisfied.

7.5 A charity trustee must be absent from the part of any meeting at which his or her employment or remuneration, or any matter concerning a contract to which he or she is party other than as a trustee (including his or her performance in that employment or the performance of the contract) are discussed. He or she must not vote on any matter relating to his or her employment or the contract and must not be counted when calculating whether a quorum of charity trustees is present for that item of business.

8. Delegations

8.1 Control of a delegated budget, with or without the competence to sign cheques drawn on church funds, may be delegated by the charity trustees to committees, ministry groups or individual officers.

9. Accounting records, accounts, annual reports and returns

9.1 The charity trustees must comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 with regard to the keeping of accounting records, to the preparation and scrutiny of statements of accounts, and to the preparation of annual reports and returns. Statements of account, reports and returns must be

sent to the Office of the Scottish Charity Regulator (OSCR) as required and in accordance with the said Act.

9.2 The charity trustees shall present their report and accounts each year to the Church Meeting

10 Disputes

10.1 If a dispute arises between the charity trustees or between the charity trustees and the Church Meeting about the validity or propriety of anything done by the charity trustees under this constitution, and the dispute cannot be resolved by agreement, the parties to the dispute must first try in good faith to settle the dispute by mediation before resorting to litigation.

11. **Amendment and Dissolution**

11.1 Subject to the exercise of their discretion the charity trustees will act in accordance with the directions of Church Meeting under provisions of clauses 8 and 9 of the Constitution of the Church provided that such directions accord with the conditions set out in the clauses and with charity law and practice.

11.2 For convenience, the said provisions are set out in the Schedule hereto. They will be amended automatically if and when amendments are made as aforesaid by Church Meeting, and the charity trustees will register the amendments with OSCR in accordance with the Charities and Trustee Investment (Scotland) Act 2005

Schedule

Amendment

1 Amendments to this constitution (including the schedule hereto) may be made by the Church Meeting, normally on the recommendation of the Elders' Meeting.

2 Any amendment which affects the Church Charity must be approved by the charity trustees and be consistent with –

2.1 charity law and practice and relevant trust instruments where applicable, and

2.2 with the provisions mentioned in clause 2.1 that affect the Church.

3 Amendments must also receive approval of Synod and the support of at least 75% of the members present and voting at the session of the Church Meeting.

Closure and Dissolution

5. Any resolution to close the Church will normally be passed by the Church Meeting and dissolution must be approved by the appropriate wider council of the URC in accordance with the Structure of the URC. When approved, the resolution will have the effect of dissolving the Church as an association at the specified date agreed between the Church and the Synod.

6. The Church Meeting may resolve to dissolve the church charity at the same time as passing its resolution to close the church and subject to the discretion of the charity trustees may direct the transfer or gift of any assets remaining after satisfaction of all proper debts and liabilities to such other charitable purposes of the United Reformed Church as the Church Meeting and the charity trustees with the approval of the Synod of Scotland, may determine. The Church Meeting retains this power until the said specified date.

7. In the absence of such a direction or resolution from the Church Meeting, the net assets of the church charity shall be transferred to the said Synod general funds charity and applied for the religious and other charitable purposes of the United Reformed Church.

Schedule

Part 2

SCIO Constitution

Name and status

1. The name of the charity is "[Anytown United Reformed Church Charity SCIO]" (hereinafter called the "**Church Charity**").
2. The Church Charity will, upon registration, be a Scottish Charitable Incorporated Organisation (a "SCIO").
3. The principal office of the Church Charity will be in Scotland (and must remain in Scotland).
4. Anytown United Reformed Church is hereinafter called "the **Church**" and comprises all assets and funds held by or on behalf of the Church Charity other than properties held under the trusts declared in Schedule 2 of the United Reformed Church Act 1972 (as amended by the United Reformed Church Acts 1981 and 2000) and those held on other specifically declared trusts.

Charitable purposes and activities

5. The Church Charity is established to advance the religious and other charitable work of the Church Charity and the United Reformed Church and otherwise of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church and with the policy and direction of the Church Meeting of the Church so far as such policy and direction is within charity law and practice.
6. Without prejudice to the generality of clause 5, the Church Charity may, amongst others, seek:
   A) to [INSERT EXAMPLES OF ACTIVITIES].

Powers

7. In furtherance of the purposes set out in clause 5 (but not otherwise) the Church Charity may do any lawful thing and in particular it may acquire and dispose of any property or rights and make investments of any kind.

Organisational structure

8. The Church Charity is managed and controlled by a group of trustees.

9. For the purposes of the Act, each trustee shall automatically be a member of the Church Charity and vice versa.

10. When a person ceases to be a trustee he or she shall automatically cease to be a member of the Church Charity and vice versa.

11. There shall be at least three trustees at all times

.

12 Subject to clause 14, the trustees may elect from among their number a chairman, a treasurer and/or any other office bearers they consider appropriate.

13. A person shall automatically cease to be an office bearer if he or she ceases to be a trustee. The office may also be revoked by a decision of the trustees taken in accordance with clause 20.

14. A trustee in receipt of remuneration for services provided to the Church Charity is ineligible for the office of chairman.

Limitation on private benefits

15. The income and property of the Church Charity shall be applied solely towards promoting the charity's purposes as set out in Clause 5.

16. Except as provided below, no part of the income or property of the Church Charity may be paid or transferred (directly or indirectly) to the trustees.

17. Clause 16 shall not prevent any payment made in good faith by the Church Charity representing:
    - A) a payment made to a trustee in his or her capacity as a beneficiary of the Church Charity,
    - B) reasonable and proper remuneration to any person for any goods or services supplied to the Church Charity, having regard to clause 31,
    - C) reasonable and proper out-of-pocket expenses,
    - D) reasonable and proper interest on money lent to the Church Charity by a trustee or any other person,
    - E) reasonable and proper rent for premises let to the Church Charity by a trustee or any other person,
    - F) a payment made to any trustee or other officer under the indemnity provisions set out in clause 53, and
    - G) reasonable and proper premiums in respect of indemnity insurance effected in accordance with clause 54.

Becoming a trustee

18. The initial trustees are the individuals who applied to incorporate the Church Charity.

19. Any other person aged 18 or older who is a member of the Church congregation and who confirms they are willing to act as a trustee may be appointed by a decision of the trustees, made in accordance with clause 20. Trustees will normally be

Elders or Deacons; however, a person shall not be ineligible for appointment solely on the basis that they are not an Elder or Deacon.

Decisions of the trustees

20. Providing the matter is not one of those listed in clause 37 (a constitutional decision), any matter requiring a decision of the trustees shall be decided either at a meeting of the trustees (in accordance with clauses 20 to 24), or by written resolution (in accordance with clause 25), providing always that:
    b) every trustee who is eligible to vote shall have one vote, and
    b) a trustee shall always be eligible to vote (and is hereinafter referred to as an "Eligible Trustee") unless he or she has disclosed a conflicting interest with respect to the matter in question.

Meetings of the trustees

21. There shall be at least one meeting of the trustees within 15 months of the date of incorporation of the charity, and thereafter, the trustees shall meet at least four times in each year, typically on a quarterly basis.

22. Any trustee may call a meeting by sending notice of the date, place and time of the meeting to every trustee at least 14 days in advance. The notice should also include a summary of business proposed to be transacted at the meeting, but any other business that arises may be transacted.

23 Matters shall be decided by approval of a majority of the total number of Eligible Trustees present at the meeting, providing that no business shall be transacted at a meeting of the trustees unless there are at least three Eligible Trustees present. If an equality of votes arises, the chairman (if an Eligible Trustee) shall have a casting vote.

24 A trustee will be deemed to be present at a meeting when he or she can communicate with the other trustees participating in the meeting, whether by conference call, instant messaging, or some other form of technology. In determining whether trustees are participating in a meeting it is irrelevant where any trustee is, or how they communicate with each other, providing they can give and receive information or opinions on any particular item of business of the meeting. If all the trustees participating in a meeting are not in the same place, they may decide that the meeting is to be treated as taking place wherever any of them is.

25 Voting by proxy is not permitted.

Written resolutions

26 A resolution in writing signed by a majority of all Eligible Trustees shall be as valid and effectual as if it had been passed at a meeting of the trustees duly convened and held. The resolution in writing may comprise several documents containing the text of the resolution in like form, each signed by one or more of the Eligible Trustees.

Trustee duties

27. Each trustee has a duty to act in the interests of the Church Charity; and, in particular, must:
    A) seek, in good faith, to ensure that the charity acts in a manner which is consistent with its purposes;
    B) act with the care and diligence that it is reasonable to expect of a person who is managing the affairs of another person; and
    C) in circumstances capable of giving rise to a conflict of interest, put the interests of the Church Charity first.

28. Each trustee must take steps to ensure that any breach of legal duty by another trustee is remedied (if practicable) and not repeated. If a trustee is persistently in breach of his or her duties, the other trustees should exercise their power under clause 33 to remove that trustee from office.

Conflicts of interest

29. If a trustee cannot put the interests of the Church Charity first in relation to a matter, he or she must disclose the conflicting interest to the other trustees and refrain from participating in any deliberations or decision relating to that matter.

30. The trustees may establish and maintain a register of interests, in order to help identify potential conflicts.

Remuneration

31. No trustee shall be remunerated for services provided to the charity unless the trustees have taken advice and/or considered the conditions set out in the Act. Section 67(3) of the Act provides, amongst others:
    A) that the maximum amount of the remuneration must be reasonable in the circumstances and must be set out in a written agreement between the service provider and the Church Charity;

    B) that the trustees must not approve the remuneration unless they are satisfied that it will be in the interests of the charity for those services to be provided by the service provider for the maximum amount;

    C) that the number of charity trustees in receipt of remuneration must always be in the minority.

Withdrawal or removal of a trustee

32 A trustee may retire at any time by informing his or her fellow trustees or the charity.

33. A trustee will cease to hold office if:
    A) they become disqualified from being a charity trustee under the Act;
    B) they become incapable for medical reasons of carrying out their duties as a charity trustee - but only if that has continued (or is expected to continue) for a period of more than three months;
    C) they cease to hold office as an Elder of the Church;
    D) they are absent (without good reason, in the opinion of the trustees) from more than three consecutive trustee meetings - but only if the board resolve to remove them from office;

E) they are removed from office by resolution of the trustees on the grounds that they are considered to have been in serious or persistent breach of their duties under section 66(1) or (2) of the Act, providing the trustee in question has been given a reasonable opportunity to make representations against removal and such representations have been heard by or made available to the other trustees.

Register of trustees

34 The Church Charity must keep a register of trustees, setting out:

A) for each serving trustee, (a) his or her full name and address, (b) the date on which he or she was appointed as a trustee, and (c) any office held by him or her in the charity;

B) for each former trustee, for at least 6 years from the date on which he or she ceased to be a trustee, (a) the name of the trustee, (b) any office held by him or her in the charity, and (c) the date on which he or she ceased to be a trustee.

35 The trustees must ensure that the register of trustees is updated within 28 days of any change which:

A) arises from a decision of the trustees; or

B) is notified to the charity.

36 If a person requests the Church Charity to provide a copy of its register of trustees, the trustees must ensure that a copy is supplied to him or her within 28 days, providing the request is reasonable; the trustees may redact the name and address of any trustee before supplying the copy if they have a concern about the safety or security of any person or premises.

37 The members of the Church Charity are identical to its trustees - and therefore the charity does not require to keep a separate register of members.

Constitutional decisions

38 The following matters require approval by the trustees in their capacity as members of the Church Charity:

A) a resolution amending the constitution;

B) a resolution approving the amalgamation of the Church Charity with another SCIO which has purposes similar to the Church Charity (or approving the constitution of the new SCIO to be constituted as the successor pursuant to that amalgamation);

C) a resolution to the effect that all of the Church Charity's property, rights and liabilities should be transferred to another SCIO (or agreeing to the transfer from another SCIO of all of its property, rights and liabilities);

D) a resolution for the winding up or dissolution of the Church Charity.

39 If the matter requiring a decision is one of those listed in clause 38, it may only be passed (a) by a two-thirds majority of those voting at a meeting of the trustees, or (b) unanimously by the trustees in writing.

40 Every trustee shall have one vote in his or her capacity as a member.

Delegation to sub-committees

41 The trustees may delegate any of their powers to sub-committees; a sub-committee must include at least one trustee, but other members of a sub-committee need not be trustees.

42 The trustees may also delegate to any office bearers of the Church Charity such of their powers as they may consider appropriate.

43 When delegating powers under clause 41 or 42, the trustees must set out appropriate conditions (which must include an obligation to report regularly to the trustees).

44 Any delegation of powers under clause 41 or 42 may be revoked or altered by the trustees at any time.

45 The rules of procedure for each sub-committee, and the provisions relating to membership of each sub-committee, shall be set by the trustees.

Records of meetings

46 The trustees must ensure that proper minutes are kept in relation to all of their meetings and meetings of sub-committees.

Accounting records and annual accounts

47 The trustees must ensure that proper accounting records are kept, in accordance with all applicable statutory requirements.

48 The trustees must prepare annual accounts, complying with all relevant statutory requirements; if an audit is required under any statutory provisions (or if the trustees consider that an audit would be appropriate for some other reason), the trustees should ensure that an audit of the accounts is carried out by a qualified auditor.

Alterations to the constitution

49 This constitution may (subject to clause 50) be altered by resolution of the trustees - in their capacity as members of the Church Charity - passed in accordance with clause 39).

50 The Act prohibits taking certain steps (e.g. change of name, an alteration to the purposes, amalgamation, winding-up) without the consent of the Office of the Scottish Charity Regulator.

Winding-up

51 If the Church Charity is to be wound up or dissolved, the winding-up or dissolution process will be carried out in accordance with the procedures set out under the Act.

52 Any surplus assets available to the Church Charity immediately preceding its winding up or dissolution must be used for charitable purposes, and shall be transferred to another organisation which has purposes which are the same as or closely resemble the purposes of the Church Charity. The assets may be divided between two or more organisations which meet the foregoing criteria.

Indemnity

53 Every trustee or other officer of the Church Charity shall be indemnified (to the extent permitted by law) out of the assets of the charity against any loss or liability which he or she may sustain or incur in connection with the execution of the duties of his or her office, that may include (without prejudice to that generality, but only to the extent permitted by law), any liability incurred by him or her in defending civil or criminal proceedings in which judgment is given in his or her favour, or in which he or she is acquitted, or any liability in connection with an application in which relief is granted to him or her by the court from liability for negligence, default or breach of trust, in relation to the affairs of the charity.

54 The Church Charity shall be entitled to purchase and maintain for any trustee, or other officer of the Church Charity, insurance against any loss or liability which any trustee or other officer of the Church Charity may sustain or incur in connection with the execution of the duties of his or her office, to the extent permitted by law.

Interpretation

55 In this constitution:

b) "the Act" means the Charities and Trustee Investment (Scotland) Act 2005 and should be taken to include (a) any statutory provision which adds to, modifies or replaces that Act, and (b) any statutory instrument issued in pursuance thereof.

b) "charitable purpose" means a charitable purpose under section 7 of the Act which is also regarded as a charitable purpose in relation to the application of the Taxes Acts.