Paper CD1
Resolution 46 Task Group Criteria and Deliverables

Ministries and Resources Committees

Basic information

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Action required	**Decision.**
Draft resolution(s)	**Resolution 6** Assembly Executive approves the recommended deliverables (5.1.1-5.1.6), and requests that the Resolution 46 Task Group brings outputs for each of these deliverables to Assembly in July 2027. **Resolution 7** Assembly Executive approves and adopts the evaluation criteria in 6.2 for use in discerning which option(s) to bring before Assembly in July 2027.

Summary of content

Subject and aim(s)	To seek approval of the Resolution 46 Task Group's proposed deliverables and evaluation criteria ahead of its final recommendations to General Assembly in July 2027.
Main points	**Executive Summary** The Resolution 46 Task Group seeks approval of six deliverables and ten evaluation criteria to guide its recommendations to General Assembly in July 2027. The paper outlines the theological and covenantal basis for the work and identifies the need for both near-term changes to funding arrangements and longer-term denominational work on stewardship and shared responsibility.
Previous relevant documents	Paper A10, EGA, 2025 Paper CD1, GA, 2026
Consultation has taken place with...	Resolution 46 Task Group All 13 synods via October Synod Meetings Ministries Committee Resources Committee

Summary of impact

Financial	The content of this paper does not directly have an effect on current or future budgets. The proposed deliverables are hoped to positively improve the financial position of the Ministry and Mission Fund, both in the near and longer terms.
External (eg ecumenical)	Ecumenical research has been an important part of the Task Group's thinking. Consultation has taken place with Methodist and Anglican colleagues.

1. Introduction

1.1. This paper is brought before Assembly Executive by the Resolution 46 (Ministry and Mission Fund) Task Group, convened on behalf of Resources and Ministries Committees.

1.2. Resolution 46, enacted at the Extraordinary General Assembly in November 2025, states that:

> General Assembly instructs Resources and Ministries Committees to arrange a consultation with synod officers, synod trust company trustees, and other relevant decision-makers, to address underlying theological and other strategic and covenantal questions related to finance and governance, particularly in relation to the sustainability of the Ministry and Mission Fund and the ministry provision made possible by that fund.

1.3. The Task Group is undertaking a structured and theologically grounded review of the assumptions and frameworks that shape current approaches to finance and governance within the United Reformed Church, with particular reference to the Ministry and Mission Fund and the ministry provision it sustains. Through this, the Task Group is seeking to understand whether the current operation of the Ministry and Mission Fund remains aligned with its covenantal purpose, what this implies for the future shape of ministry in the United Reformed Church, and the best option to address the current challenges.

1.4. The Task Group commenced work in February 2026. Initial meetings focussed on gaining a deeper understanding of the Ministry and Mission Fund through multiple perspectives. These perspectives are explored in Paper CD1, from July 2026.

1.5. The task group members are:
Mr Myles Dunnett (Convenor), Director of Strategy and Programmes
Revd Nicola Furley-Smith, Deputy General Secretary for Ministries
Mr John Samson, Chief Finance Officer
Ms Muna Levan-Harris, Legal and Trust Officer, Thames North Synod
Mr Alan Yates, URC Treasurer
Revd Dr Michael Hopkins, Moderator, Wessex Synod & Convenor, Resources Committee
Revd Jamie Kissack, Moderator, Yorkshire Synod
Ms Jane Humphreys, Former Member, Resources Committee
Mr Steve Powell, Treasurer, West Midlands Synod & Member, Resources Committee
Ms Denise Harman, Premises and Finance Officer, Mersey Synod

Ms Elizabeth Hall, Convenor, Ministries Committee & Convenor, North Western Synod Ministries Committee
Ms Ornella Mbula, Strategy and Programmes Administrator, is providing administrative support.

1.6. The Task Group has planned a four-part process, covering research, local church consultation, denominational consultation, and final questions. Progress on each workstream is as follows:

- The **research** workstream has considered quantitative and qualitative data, including financial, ecumenical, and ministries information. This research has been essential in gaining an understanding of the reality of the Ministry and Mission Fund, and potential ways the current challenges might be addressed.
- **Local church consultations** took place at October Synod Meetings, with the generous support of synods. The agenda covered the theology of money, why the Ministry and Mission Fund exists and how it works, and made space for an open conversation about the Fund and its impact.
- The **denominational consultation** is planned for 25-26 January 2027. Synods have been invited to send up to 9 representatives each, and around 130 attendees are expected. Building on learning from the Church Life Review, this consultation will be a key moment for people to come together and discern together where God is leading the Church.
- An opportunity to ask **final questions** will allow the Task Group to gather any extraneous information they need to shape their final recommendation to Assembly in July 2027.

2. Rationale for this paper

2.1. The Task Group believe it is essential that Assembly Executive consider and endorse evaluation criteria and deliverables for the process. The next full Assembly Executive meeting in February 2027 would be unworkably late, as it falls after the 25-26 January 2027 denominational M&M consultation, and would only give the Task Group three months to apply the approved criteria and undertake to meet any new or amended deliverables before the final recommendation paper is due for Assembly in July 2027.

2.2. This paper is therefore slightly different to the normal work of the Assembly Executive November budget meeting. There is, however, a clear link between the Resolution 46 process and the Ministry and Mission Fund budget, in that the outputs of the process are hoped to have a positive impact on future budgets and capacity.

3. Theological and ecclesiological backdrop

3.1. The United Reformed Church exists to bear witness to the gospel of Jesus Christ, to proclaim the Word, celebrate the sacraments, and participate in God's mission in the world. Our structures, resources, and financial arrangements exist to enable that calling. Any consideration of the future of the Ministry and Mission Fund must therefore begin with what we understand ourselves to be as the Church and how we share responsibility for its life and witness, not simply what we can afford.

3.2. The Basis of Union provides an important foundation for this understanding. As a Reformed Church, we recognise that Christ alone is Head of the Church and that responsibility for its life and government is exercised through its councils. Our conciliar understanding of the Church means that local churches, synods, and General Assembly are not independent bodies pursuing separate interests, but are bound together in a common life, sharing in the discernment of God's will and responsibility for the Church's mission. This relationship is both theological and practical, and carries with it obligations of mutual care, accountability, and support.

3.3. Scripture reminds us that the Church is one body with many members, each with different gifts and responsibilities (1 Corinthians 12). No part of the body can claim to be independent of another, nor can any part be regarded as less important because it has fewer resources. Paul's teaching on the sharing of resources between communities (2 Corinthians 8:13-15) similarly points towards a responsibility that extends beyond our immediate circumstances. This is not simply a matter of financial generosity, but an expression of our belonging to one another in Christ. Our covenantal relationship calls us to recognise that the resources entrusted to one part of the Church are held within the wider context of the mission and ministry we share.

3.4. This understanding has particular significance for the provision of ministry. Within the United Reformed Church, ordained and commissioned ministries are recognised, authorised, and exercised within the life of the whole Church. Ministers are not appointed only to serve those congregations able to meet the full cost of their ministry. Rather, the Church shares responsibility for discerning where ministry is needed and for making provision for it. The Ministry and Mission Fund has been one practical expression of that commitment, enabling ministry to be sustained across different contexts, including those where local financial resources are limited.

3.5. None of this means that our present financial arrangements must remain unchanged. Indeed, faithful stewardship requires us to examine whether the ways in which we gather, hold, and distribute resources continue to serve the purposes for which they were established. The covenant cannot be understood as an obligation upon some parts of the Church to give without question, nor as an entitlement for others to receive without accountability. It is a shared commitment which requires honesty about our resources, fairness in the responsibilities we carry, and a willingness to consider the needs of the whole Church alongside those of our own congregations and synods.

3.6. The challenge for the Resolution 46 Task Group is therefore not simply to identify a more sustainable financial mechanism, although that is part of the task. It is to consider how any future arrangements might give practical expression to our Reformed understanding of the Church, strengthen covenantal relationships, and enable ministry and mission to be sustained where they are needed. Financial sustainability and theological faithfulness

cannot be treated as separate questions. The decisions we make about money, ministry, and the sharing of resources will say something significant about the kind of Church we understand ourselves to be and the responsibilities we are prepared to share.

4. Focus on stewardship

4.1. As the Task Group have conducted more research and reflection, discussions increasingly suggest that the sustainability of the Ministry and Mission Fund depends on more than its assessment formulae or funding structure. Alongside these technical questions lie deeper questions about stewardship and shared responsibility. These questions relate to the nature of the covenant, who the parties to it are, whether churches understand their contributions as participation in the shared ministry and mission of the whole Church, and what strengthens or weakens that commitment. Crucially, this is not a story of declining generosity: average giving per member has increased as membership has fallen.

4.2. From a resource perspective, some churches use TRIO resources, which were developed in the 1980s. There have been faithful attempts to update these resources, most recently through Walking the Way. The reality is that the URC has undertaken little sustained, denomination-wide stewardship work for many years. Ecumenical partners, meanwhile, expend very significant financial and human resources on stewardship work. The Task Group therefore identifies this as one of the primary cultural drivers and sees a clear need to renew the theological and relational foundations of giving, support ministers and congregations in speaking confidently about money, and consider the stewardship of churches' accumulated resources alongside individual giving. Such work would require sustained engagement across the councils of the Church, extending beyond refreshed materials or improved communications. This would be a whole-denomination effort and a lasting commitment, not a one-off project.

4.3. Paired with long-term work on stewardship, there must be improved communications around the theology, ecclesiology, covenant, purpose, and impact of our shared funding model. Initial consultations have revealed a low baseline level of knowledge about the Ministry and Mission Fund. The Task Group propose that a renewed communications effort will support the stewardship work, as well as building knowledge and confidence across the Councils of the Church. The key principles for all communications work will be simplicity and accessibility.

4.4. The group therefore anticipates bringing forward interconnected recommendations: near-term changes to the funding mechanism to provide financial stability and support renewal of the covenant, alongside a proposal for sustained and properly resourced denominational work on stewardship and shared responsibility. The consultation process will help identify what this work should involve and how it can best support local churches.

5. Proposed deliverables

5.1. The proposed deliverables for Assembly 2027 are:

5.1.1. a renewed articulation of what the M&M Fund, or any successor(s), is for
5.1.2. a set of principles for reform to fund structure, synod formulae, or wider arrangements
5.1.3. for the near-term, one or more tangible interrelated recommended changes to the funding mechanism to ensure stability
5.1.4. a recommendation to commence new denominational work on stewardship (alongside communicating a continual affirmation of shared responsibility) with an outline of what it would look like and how it would be resourced, to address the underlying cultural drivers and bring both short-term and long-term benefits
5.1.5. an indicative forecast of future income, taking account of the recommended actions and their anticipated financial impact
5.1.6. a clear statement of what further work is needed beyond the scope of the Resolution 46 Task Group's terms of reference.

5.2. The deliverables above will allow the Task Group to strategically prioritise focus areas, rather than simply accumulating options.

5.3. These deliverables need to be paired with a set of evaluation criteria, to allow the Task Group to test options. These criteria will be particularly important in fulfilment of deliverable three (5.1.3), which relates to changes to the funding mechanism and/or fund structure.

6. Proposed evaluation criteria

6.1. These criteria reflect the range of considerations which inform finance for ministry and mission, and are intended to encompass the full spectrum of the Task Group's remit.

6.2. When reviewing options, the Task Group will score them from 1 (very weak alignment) to 5 (very strong alignment) against each criterion. The scores will inform the Task Group's overall judgement, rather than determine recommendations through a purely numerical ranking.

Criteria	Key questions
Theological and covenantal coherence	Does the option reflect the URC's understanding of shared responsibility and ministry as a gift to the Church?
Support for ministry and mission	Will the option enable ministry to be sustained and deployed in accordance with missional need? Will the option ensure that work of General Assembly, its committees, and its offices, is able to continue?
Stewardship and financial sustainability	Could the option contribute to a renewed commitment to stewardship and shared responsibility across the Church? Is the option capable of producing a sufficient and stable level of income over the short, medium, and long term?
Fairness and impact	Does the option share responsibility and outcomes fairly between churches, synods, and URC Trust, given different resources, needs, and contexts?
Transparency and accountability	Can churches and synods understand and see how contributions are determined, how money is used, and who is responsible?

Simplicity and administrative burden	Is the option sufficiently simple to operate and explain without creating excessive work locally, in synods, or in OGA?
Conciliarity and autonomy	Does the option achieve a balance between denominational consistency and regional/local flexibility?
Workability for LEPs	Is the option suitable for Local Ecumenical Partnership contexts?
Deliverability and transition risk	Can the option be implemented within a realistic timeframe, with manageable risk?
Legitimacy and confidence	Is the option likely to command sufficient trust and ownership across the Church?