

## **Subject: Implications of Covid-19**

It has been encouraging to witness the strength and imagination of Church of Scotland congregations rising to the challenge of maintaining worship and fellowship during this time of social distancing and self-isolation. It is hard to think of a time when the presence and the message of the Church was more needed, but it is just as hard to think of a time when the resources needed to meet this need have been under greater strain. Covid-19 is challenging us at every level and the Assembly Trustees, as the body charged by the General Assembly with responsibility for administering the national finances of the Church, are well aware of the financial impact this virus is having on individual members and congregations. Equally, the Trustees are acutely aware that this is a time when we all have to do our utmost to maintain the income streams that will allow us to minister effectively at a time of national emergency. So, while this is a communication about the financial challenges that we are facing, it is also a rallying call to remind us that we are all in this together and that the resources which are received from local congregations to finance work across the parishes of the Church of Scotland are as vital now as they have ever been.

Thankfully, most congregations are not reliant on a single source of income and not all categories of income will be affected in the same way. The most significant source of congregational income by far is the offerings of our members and adherents together with the associated Gift Aid. In this regard we are grateful that many of our members already give by Standing Order and we know that, if they are able, they will continue to do so throughout this period of lockdown. However, just as tremendous imagination has been used to sustain worship and fellowship we would ask you all to work with us in finding new ways to enable donations to continue even when traditional services are not taking place.

The other key stream of income at risk is that received from use of premises as most of our community groups are unable to meet and many may not resume even when the current situation is over. This will be mitigated to some degree with cost savings due to buildings not being open, but for many this will mean an additional squeeze on resources.

The crucial point, however, is that the continuing work of the Church, ministerial stipends, other salaries and on-costs still have to be paid. The monthly outlay on stipends alone is £2.6m and with other commitments this rises to a monthly outlay of almost £5 million. When our best people across the country are straining to make a real difference, this is a time when it is vitally important that congregations make every effort to continue to remit their Ministries and Mission contributions in the normal way. We are, of course, aware that this will not be possible for every congregation and that many will already be struggling financially for other reasons. If this applies to your congregation we urge you to get in touch with the Stewardship and Finance Department as soon as possible; (email [amcdowall@churchofscotland.org.uk](mailto:amcdowall@churchofscotland.org.uk)) they may be able to help you and, in any event, this will help us to budget for the months ahead.

Our ability to continue to provide ministry across Scotland including in the areas of greatest need depends on the Church having sufficient resources. This might mean using reserves which have been built up over many years, it might mean ensuring that Gift Aid claims are up to date, or that full use is made of the Gift Aid Small Donations Scheme or ensuring that costs are kept to a minimum but this is a time to fully embrace the Church's belief that our resources are to be shared with the strong supporting the weak.

On behalf of the Assembly Trustees I can assure you that the Chief Officer and the General Treasurer are urgently working on measures to ensure the financial sustainability of the Church going forward. Inevitably this will mean a curtailment of many activities, including the potential for funding the proposed Growth Fund agreed at last year's General Assembly.

Table 1-1

	
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