

PRESBYTERY OF ARGYLL – SUPERINTENDENCE COMMITTEE

Keeping and presenting Congregational Records – GUIDELINE NOTES

These notes have been prepared to assist Clerks and record keepers to maintain congregational records and rolls as the Church of Scotland requires. The Presbytery's committee is deeply appreciative of the effort made which produces well kept records.

All congregations must keep records and rolls.

These must be presented annually for inspection by the Presbytery. Following the inspection a record of the inspection will be made for each congregation outlining the findings of the inspection.

The following are the records and rolls that must be presented to Presbytery:-

- 1 Kirk Session Minute Book (with duly attested Sederunt Book where this is kept separately)
- 2 Congregational Board / Deacons' Court / other financial board Minute Book (with duly attested Sederunt Book where this is kept separately)
- 3 Baptismal Register (attested by the Kirk Session)
- 4 Roll of Communicants and Supplementary Roll (attested by the Kirk Session)
- 5 Property Register(s) (2013 style – attested by the relevant body)
- 6 Evidence of current insurances should be exhibited
- 7 Manse Condition Schedule
- 8 Safeguarding documents current versions of SG7 (2 copies) and SG11 (2 copies) all attested by the Kirk Session. 1 copy of each document will be retained by the Superintendence Committee.
- 9 One copy of Congregational Financial Accounts and Statements (duly signed), and a signed copy of the Independent Examiner's Checklist. Both documents will be retained by the Stewardship and Finance Committee.
- 10 Minsters' monthly travel expenses or equivalent for the calendar previous year.

Minute Books of Kirk Sessions and financial boards

A The minutes presented for inspection must include the last minute inspected by Presbytery the previous year. This overlap ensures that Presbytery can see that nothing is missing.

B Kirk Sessions are requested to help the Superintendence Committee find certain specific items which it must check by marking the relevant pages clearly (e.g. with a coloured paper 'post it'). These items are:-

- a) The entry recording that the Kirk Session attested the Communion Roll as at 31st December
- b) The entry recording that the Kirk Session attested the Baptismal Register
- c) The entry recording that the Kirk Session attested the Safeguarding Register
- d) If any elders have been ordained and/or admitted since the last inspection, the page where the Formula was signed (usually in a place apart from the minutes of the meeting, at the back of the minute book, or in a separate record which must be submitted)

C Minute books will be expected to contain:

- Statements recording that all meetings were opened and closed with prayer.
- Safeguarding should be recorded as being on the agenda at every meeting.
- A recording of at least 2 meetings of the Congregational Safeguarding Panel.
- Recording of all new initiatives approved by the Kirk Session and where appropriate by the Safeguarding Panel.
- A marginal tabulation of subjects.
- The recording of the sederunt for each meeting.
- Recording of the approval of previous minutes, and that they are signed by the Moderator or Chairman (in the presence of the meeting) and by the Clerk
- The initialling by the Clerk of all clerical errors.
- Clearly defined additions or deletions if any, the number of words being stated, and the correction initialled by the Moderator (or Chairman) and Clerk.
- With loose-leaf minutes, each page numbered and initialled by the Moderator (or Chairperson)
- No blank spaces such as would allow unauthorised insertions. In particular, and especially with loose-leaf minutes, any space at the end of a minute must be Z-lined off.

D Baptismal Register

- Every entry should be signed (*not* initialled) by the Minister celebrating the Baptism.
- The Register should contain a statement that it has been attested.

E Communion Rolls will be expected to contain

- A record of the method and date of all enrolments/removals.
- A statement that the roll has been attested by the Kirk Session.
- An appendix recording the names and addresses of people who have been removed from the Roll during the year, giving the date, reason for, and means of removal.

For computer printout Rolls the printout should contain the names and addresses, with the manner of admission, of all members as at 31st December of the year of inspection.

F Congregational Accounts

It is a requirement under both Statutory and Church Law that Congregational Accounts be completed and submitted to relevant bodies and authorities within certain time-frames each year. The Presbytery needs to be assured that Congregational Accounts are completed, and in a format acceptable to the Church of Scotland and to OSCR.

Kirk Sessions and financial boards are reminded that (unless very exceptionally determined otherwise) all office-bearers are Trustees of the Congregation. While preparation of the accounts may lie with the Treasurer, it is the responsibility of all Trustees to ensure the accounts comply with all requirements of both Statutory and Church Law. To this end the sequence by which Congregational Accounts are to be made available each year is as follows:-

- Even if they are not yet audited, a copy of the (draft) Accounts must be **sent to the Department of Stewardship and Finance no later than 31st March.**
- **On the attestation day in April**, one copy of Congregational Accounts should be submitted for Presbytery to retain. They (together with the Trustees' report) will normally have been finalised, approved by the Trustees, signed by the appropriate office-bearers, and then examined and signed by the Independent Examiner. Which failing a copy of the draft accounts should be submitted.
- **Final Accounts must be submitted to OSCR no later than 30th September of each year.**

G Ministers' monthly travel expenses records or equivalent for the calendar previous year.

(Personal Responsibility of the Parish Minister) The General Assembly have instructed that all Parish Ministers who claim vehicle travel expenses through the Ministries Council must keep a travel record for mileage undertaken, regardless of whether the vehicle is personally owned or church owned. While these records are the personal property of the Minister, HMRC requires that such records be kept. Presbytery is required to confirm that those claiming travel expenses are keeping appropriate travel records. It may be of the log-book type issued by the Ministries Council or a spreadsheet-type record. Where a new logbook is started partway through a calendar year, the Minister must submit both the old and new completed logbooks.

Confidentiality: If desired, the record/logbooks may be submitted in a sealed envelope together with a fresh self-addressed envelope from the Minister. Where this is done, the logbook will be returned to the Minister after inspection in a confidential manner. The representative bringing the Congregation's records for inspection may also bring this logbook on the Minister's behalf, but the Minister may prefer to bring his/her own logbook to the inspection.

H Attestation

It is a Kirk Session's responsibility at its first meeting early in each calendar year to attest all records and rolls kept in its name. Financial boards have a like duty with regard to their records. That the attestation of each item was carried out must appear in the minute of the meeting. Since minutes are signed by the Moderator in the presence of the meeting, there is no need for further attestation to be written into minute books. Other records should, however, have an attestation written into them; this is usually done by writing below the last entry in the book or roll.

“Attested by the Kirk Session [date] [Moderator's signature]” –

This is best done in the face of the meeting.

I ASSISTANCE The Presbytery is willing to give assistance and guidance when it comes to any of the matters raised. Treasurers who are in any doubt whatsoever are also encouraged to seek help as soon as possible when dealing with the preparation and presentation of Accounts.

Appended to these guidelines is an example of the kind of way in which a minute should be recorded; its form is that of the minute of a Kirk Session's first meeting of the calendar year.

APPENDIX – pattern minute

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Constitution At Westland, and within the Parish Church, the Kirk Session of Westland met on Wednesday 20th January 2010 and was constituted with prayer.

Sederunt Present were the Rev. John Smith, Moderator, P McNally (Clerk), A England, B Ireland, C Scotland and D. Wales

Apologies Apologies for absence were intimated from M Drake and W Swan.

Minutes The Minute of the meeting of 25th March 2017 was read, approved and signed.

Adjustment of Agenda Mr. Ireland asked that the matter of hymn books be included.

Attestation of Records Session received the Roll of Communicants, the Baptismal Register, the Safeguarding Register, and the Session Minute Book and ordered that they be attested in its name by the Moderator. The Clerk reported that the Annual Statistical Return had been completed, containing the following information:-

Two children had been baptised during the year.

Communion Roll at 31st December 2016 523

Added during 2016 by Profession 1

by Certificate 2

by resolution 1 + 4

Removed during 2016 by death 13

by Certificate of Transference 2

otherwise 3 - 18

Communion Roll at 31st December 2016 509

Certificates Session confirmed that Certificates of Transference could be signed on its behalf by any one of the Moderator, Clerk, or Roll Keeper.

Safeguarding There was nothing to report.

Congregational Board The Session heard from Mr D Wales, Clerk to the Board, of the work that had been done in the Stewardship Programme Planning Group, and agreed to support the Board in its planned Stewardship Campaign.

Presbytery Report Mrs Jones, Presbytery Elder, made a report on the recent meeting of Presbytery, including that the minister in the neighbouring charge of Tighneul was soon to retire.

Nurture There was a very full discussion about plans for this year's Holiday Club.

Hymn Books A suggestion that the Kirk Session purchase large print hymn books was considered

/ Beattie Care Home

Beattie Care Home The Minister advised Session that he had been invited to provide a monthly Service for residents in the Beattie Care Home. He would be conducting services on the first Wednesday afternoon of each month.

Guild Christmas Service The Clerk read a letter from the Presbyterial Council of the Church of Scotland Guild thanking the Minister and Session for the use of the church for the annual Christmas Service held in early December 2009.

Closure The Moderator closed the meeting with a benediction.

Moderator

Clerk