May 2025

General Trustees
The Property Holding Arm of The Church of Scotland
Scottish Charity Number: SC014574

Quick Guide to

USE OF CONSOLIDATED FABRIC FUND CAPITAL FOR NON-FABRIC PURPOSES

The General Trustee report to the General Assembly, 2024, provided for the possibility of accrued capital being released for non-fabric purposes in certain circumstances. This document provides guidance on the application process.

1. **Principles**
   (a) Previously, Consolidated Fabric Fund Capital had been restricted for expenditure on Fabric items only. The Reallocation Schematic, issued following the 2024 General Assembly, noted that the following information would be required in support of an application for the release of capital funds for non-fabric purposes:

      (i) number of buildings in the congregation;
      (ii) condition of each building – including items identified in the most recent Building Survey or Quinquennial Report and their status;
      (iii) probability of significant repairs including comment from the Presbytery Building Officer; and
      (iv) availability of alternative means of executing fabric repairs.

   (b) It is also requested that the above information be provided for any building that will be part of a future of adjustment, detailed in the approved Mission Plan. Survey reports and EPC certificates for manses should be provided as an appendix to the application. A summary detailing the missional aspects of the project should be included in the submission.

   (c) The General Trustees will seek to ensure that sufficient funds are retained in the Consolidated Fabric Fund Capital fund to cover any potential future fabric costs over a ten-year period and as such, reserve the right to request further information than detailed above before responding to a request. It is expected that the Consolidated Fabric Fund Capital Account should contain over £400k, **or** more than £300k per ecclesiastical building and £100k for residential property before funds would be released for non-fabric purposes. For the avoidance of doubt, this does not mean that applications for the release of Capital, where the balance exceeds these thresholds, will automatically be successful. In addition, it is asked that funds held in the revenue account be exhausted before capital is released for non-fabric purposes.

   (d) Applications should first be sent to Presbytery and then to the General Trustees, following the same process used for accessing the fund for fabric purposes. The application form has been updated to accommodate non-fabric applications.

2. **Process**
   (a) **Stage 1:** Application is submitted, via Presbytery, to the General Trustees, for consideration by the Fabric Committee. Based on the information, detailed on page one, the Fabric Committee will determine if the amount requested may be released without compromising the ability of the congregation to meet their future fabric requirements. The General Trustees will also have to ensure that the release of capital for non-fabric purposes would not be contrary to any trust conditions in the title of the property or properties from the sale of which the monies derive. A summary of the proposed use of the funds should be included in the submission.

   (b) **Stage 2:** The Presbytery works with the congregation in assessing the missional value of the project or proposal. The Presbytery should determine whether the purpose for which the money is to be released is within the spirit of the Report of the Special Commission on Review and Reform to the General Assembly of 2001. Where Presbytery supports a project, it is asked that a rationale be provided for doing so. It is also asked that details be provided of the process the Presbytery undertook in considering the application.

   (c) **Stage 3:** Application is re-submitted to the General Trustees for final decision. The General Trustees will assess the full submission.

General Trustees, Church of Scotland
t: 0131 225 5722|e: gentrustees@churchofscotland.org.uk |121 George Street, Edinburgh, EH2 4YR