

## GENERAL TRUSTEES MAY 2025

### Proposed Deliverance

#### The General Assembly:

1. Receive the Report (*Section 1.2*).
2. Encourage the Trustees to work with other areas of the Church and ecumenically to continue to lobby the UK government on the need for reinstating the Listed Places of Worship Grant Scheme provision of recovery of full current VAT on repair and refurbishment works to listed churches, in light of the UK government's decision to limit the reclaimable amount in any given tax year to £25,000 per building, with the total amount of assistance set by the government at £23m (*Section 5.2*).
3. Note that the remit to act for the General Assembly in connection with proposals to dispose of surplus communion plate, whether by gift or sale, in accordance with the guidelines previously approved, has been transferred to the General Trustees, as successors to the work of the former Committee on Artistic Matters (*Section 5.5*).
4. Instruct, once again and urgently, Presbyteries to comply with their obligations under sections 8-12 of Schedule 1 of the Church of Scotland General Trustees (Properties, Funds and Endowments) Act (Act V 2024) in terms of attestation of property inspection records, commission of five-yearly surveys and the undertaking of any works required to buildings following on from such inspections and surveys, any failure of which is noted by the General Trustees (*Section 5.6*).
5. Note the new Manse Handbook and amended manse specification contained therein (*Section 6.1*).
6. Note the 25% increase in funding for parish ministry costs from the Consolidated Stipend Fund (*Section 7.2.5*).
7. Note the transfer of insurance brokerage services from the Church of Scotland Insurance Services to Howdens, effective 1 January 2026, with the expectation that insurance premiums will diminish significantly (*Sections 7.4.2 & 7.4.3*).
8. Increase the levy on the disposal of redundant properties (which is referred to in sections 10, 11 and 12 of Schedule 3 of the Church of Scotland General Trustees (Properties, Funds and Endowments) Act (Act V 2024)) from 10% to 15% (*Section 7.4.4.4*).
9. Pass an Act amending the Church of Scotland General Trustees (Properties, Funds and Endowments) Act (Act V 2024), as set out in Appendix 2 to this Report (*Section 8.1.1 and Appendix 2*).
10. Appoint Mr Michael Pearson as a member of the General Trustees (*Section 9.1.5*).
11. Authorise the payment of £2,100 to each of Mr Alan Kennedy as Chair and Rev Scott Rennie as Vice-Chair for their services over the past year (*Section 9.1.6*).

### Report

#### 1. INTRODUCTION

1.1 *"The General Trustees support Congregations and Presbyteries in maintaining and developing appropriate flexible, robust and sustainable facilities capable of supporting local mission and worship."* (Mission Statement). The Trustees operate a number of restricted and designated funds, all of which are maintained for the benefit of congregations.

1.1.1 The Consolidated Fabric Fund is largely capitalised from the net sale proceeds of buildings in the ownership of the Trustees and this capital is made available, under application via Presbytery, to relevant congregations for meeting the cost of works to retained buildings. Similarly, revenue (derived from interest on capital and other sources such as rental income) in the Consolidated Fabric Fund is available for congregations to draw down towards the cost of fabric items, including reimbursement of utility and insurance premium costs. There has been a significant increase in the capital available in the Consolidated Fabric Fund as a result of buildings disposal and it is anticipated that all of this increase will be "recycled" into meeting the cost of repair and project works to retained buildings. Additionally, funds in the Consolidated Fabric Fund may be available to be drawn down for non-fabric purposes in the circumstances set out in the General Trustees' Report to the 2024 General Assembly. In the case of revenue funds, drawdown is a very simple process and can be for any purpose which meets at least one of the 5 marks of mission. At the end of 2024, there remained around £9m available in revenue for drawdown by congregations and the Trustees urge congregational treasurers to drawdown revenue funds where appropriate as this could make a significant difference to local finances. The Trustees were disappointed with this uptake of reclaim from Revenue holdings and encourage congregational treasurers to utilise this important facility more in the future. Similarly, capital funds may be made available for non-fabric purposes, in agreement with Presbytery, subject to there being sufficient remaining capital to meet the cost of expected works to buildings within the following 10 years or so. Detailed guidance for congregations on the administration of Consolidated Fabric Fund monies can be found [here](#).

1.1.2 The Consolidated Stipend Fund contributes significantly to the cost of ministry, off-setting for a great many congregations local Giving to Grow obligations.

1.1.3 The Central Fabric Fund is used primarily to make grants available to congregations, under application via Presbytery, towards the cost of works to buildings and the levy applied to the sale proceeds of buildings is credited to this Fund.

1.2 The Trustees submit to the General Assembly their ninety-eighth report since their incorporation under the Church of Scotland (General Trustees) Order Confirmation Act 1921 and their Annual Report and Financial Statements for 2024.

**1.3** The General Assembly of 2024 passed the Church of Scotland General Trustees (Properties, Funds and Endowments) Act (Act V 2024). This consolidating legislation is referred to as the 2024 Act in this report.

## **2. APPRECIATION**

**2.1** The General Trustees wish to thank all members of their staff for the service they provide to them and to congregations. They are also most appreciative of the assistance they receive from other staff in the central offices, especially those in the Law and Stewardship & Finance Departments with whom they work most closely.

**2.2** The Trustees continue to collaborate with Presbyteries and Presbytery Clerks. Regular meetings are held with the Convener of the Assembly Trustees and the Chief Officer and the Vice-Chair attends meetings of the Assembly Trustees as an observer. The Principal Clerk and representatives of the Assembly Trustees attended the Trustees' conference.

**2.3** The General Trustees look forward to continuing our strategic partnership working with the Assembly Trustees.

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## **3. GOVERNANCE**

**3.1** The General Trustees reported about their governance review to the 2024 General Assembly and continue to implement the recommendations.

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## **4. PROGRESS WITH THE 2023 AND 2024 GENERAL ASSEMBLY DELIVERANCES**

**4.1 Manse Standards:** the Manse Working Group continue to meet, further information can be found in section 6.1.

**4.2 Manse Condition Schedules:** the template has been updated as part of an overall review of manse guidance, further information can be found in sections 6.1 and 6.2.

**4.3 Attestations:** only a small number of Presbyteries have provided evidence to demonstrate that the attestation process has been completed. The General Trustees will continue to liaise with Presbyteries to stress the importance of the attestations to enable the proactive management of buildings. Further information can be found in section 5.6.

**4.4 Pipe Organs in Closing Churches:** Discussions are ongoing regarding possible relocation of pipe organs, some of which have already taken place. The Scottish Federation of Organists has produced a list of organs available based on churches identified as closing in the Presbytery Plans-this is being widely circulated. The quality of the pipe organ and suggestions about possibility of relocation is identified in the closure reports which we produce for each church. Although we have been successful in relocating a number of organs this year the number of serious proposals received are limited largely owing to the costs involved.

**4.5 Church Building Disposal:** The General Trustees have continued to manage the release of buildings following the receipt of Presbytery extract minutes approving the sales. The number of sale approvals received has increased considerably in the last year, as have the number of sales. The figures for buildings sold are included in section 5.8.3.

**4.6 Increased flexibility in Consolidated Fabric Fund Disbursements:** In December 2024, the General Trustees circulated a document entitled "Quick Guide CFF Non-Fabric" to Presbyteries which provided guidance on the release of Consolidated Fabric Fund Capital for Non-Fabric purposes, as outlined in paragraph 1.1 above. The General Trustees are ready to respond to any such applications once received. A more comprehensive update of the Consolidated Fabric Fund guidance has been undertaken and the revised "[CFF Admin](#)" document is available on the Church of Scotland website.

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## **5. COMMITTEE REPORTS**

### **5.1 Fabric Committee**

**5.1.1** The work of the Committee continued, and the Trustees provided guidance and financial assistance to congregations where applications were considered via Presbytery. There was a notable increase in both the number of applications received and the level of financial assistance provided. This results from the implementation of Presbytery Mission Planning and the reactivation of projects that were paused during the Covid epidemic.

**5.1.2** A review of online resources available to assist both congregations and Presbyteries has been undertaken. The aim of the review was to consolidate and simplify the advice provided. A series of "quick guides" formatted to provide questions and answers have been produced, and these are available on the General Trustees' section of the main Church of Scotland website. The application form for the approval of work, release of funds and for grant assistance has been updated to gather all the necessary information to enable the Fabric Committee to assess applications and provide additional information to assist Presbyteries in their review and approval of applications before they are considered by the Fabric Committee. This will hopefully ensure that applications can be approved as quickly as possible.

**5.1.3** Specialist advice continued to be made available in the areas of:

- Lighting
- Heating
- Audio Visual (AV) systems
- Communion-ware, memorials and movables
- Local Authority planning and Ecclesiastical Exemption
- Organs
- Release of funds held for the benefit of congregations in the Consolidated Fabric Fund for a variety of fabric and fabric-related items, including utility and insurance cost reimbursement

**5.1.4** The Fabric Committee meets ten times per year, usually in the second half of the month, and to December 2024 made available £2.4million in grant assistance, £1.1million in loans (both from the Central Fabric Fund) and £0.5m in Bequest Fund grants. The table below shows a comparison with 2023 and demonstrates both the increase in funding and the consequential increase in the number of projects being supported.

	2023	2024	Variance
Grant Assistance	£0.8m	£2.4m	+£1.6m
Loans	£1.8m	£1.1m	-£0.7m
Bequest Fund	£0.07m	£0.5m	+£0.43
<b>Total</b>	<b>£2.67m</b>	<b>£4.0m</b>	<b>+£1.33m</b>

**5.1.5** In addition to the above, the Fabric Committee approved expenditure on projects totalling £4.3million of capital released from the Consolidated Fabric Fund during 2024.

**5.1.6** To summarise, building projects have therefore benefitted from £8.3million of capital funding in 2024 through the work of the Fabric Committee.

**5.1.7** The Consolidated Fabric Fund revenue accounts are available for drawdown by congregations to pay for building related revenue costs such as utility bills and insurance premiums. The revenue account can also be used for payment of costs that don't relate to buildings providing they relate to the five marks of mission. To assist Congregations, applications can be made retrospectively for costs incurred within the last two years. In 2024, £3.67million was drawn down from the revenue accounts from the total available fund of £12.7million.

**5.1.8** In person and on-site visits have increased with Trustees and staff providing pre-application advice to congregations. Where possible, joint visits with Presbytery are being undertaken involving the Presbytery Building Officers. This is leading to a smoother and more timely application process. Congregations are strongly encouraged to engage and consult with the Presbytery and the Trustees at the earliest possible opportunity where a project or major scheme of works, whether repair, refurbishment or new construction, is being considered.

## **5.2 Listed Places of Worship Scheme**

**5.2.1** The changes to the Listed Places of Worship Scheme (LPWS) announced by the UK Government limit the amount of Value Added Tax (VAT) that can be reclaimed for each listed place of worship to £25k from 31 March 2025 and introduces an overall cap on the Scheme of £23million for places of worship across the UK. This will have a negative impact on any project costing over £125K in value. The Fabric Committee are analysing the impact on approved projects and raising awareness of the changes. It is likely that the Fabric Committee will be seeking additional grant funding from the Central Fabric Fund to assist Congregations who have been impacted by the changes. The General Trustees continue to work with colleagues across the Church and other bodies to highlight the impact of the changes. It is estimated that the scaling down of the scheme will add £1m to cumulative costs incurred by congregations in important repair works to listed buildings.

## **5.3 Presbytery Buildings Officers ("PBOs")**

**5.3.1** The PBOs continue to provide invaluable advice to Presbyteries and congregations, as well as to the Trustees. PBOs are now in post for all Presbyteries except for Clèir Eilean I which at the time of writing is currently being recruited. From 1 January 2025, the total cost of employing the PBOs (payroll costs plus expenses) is being met by the Trustees' General Fund with the intention that half would be charged to the Central Fabric Fund with that proportion being kept under review. Such a review would take account of the expected increase in income to the Central Fabric Fund arising from the application of the Levy to the net proceeds of sales of buildings as well as the future level of requests from congregations for grants and loans.

## **5.4 Climate Change and Net Zero**

**5.4.1** The General Trustees were previously asked to provide guidance to congregations on how to mitigate against the risks of climate change to church buildings. Historic Environment Scotland have done extensive research in this area and have permitted the General Trustees to direct congregations concerned about climate change resilience to this Short Guide document entitled [Climate Change Adaptation for Traditional Buildings](#).

**5.4.2** With regards to the Net Zero Strategy, the General Trustees, as instructed by the General Assembly of 2024, have worked closely with the Assembly Trustees and the Faith Action Programme Leadership Team, following the commission of a report into the current position. Both the General Trustees and Assembly Trustees agree that further joint work is required to produce a long-term sustainable strategy for Net Zero and the Assembly Trustees will report in more detail on this project. In the meantime, the Fabric Committee will continue to:-

- Support local congregations with their repair and refurbishment projects to buildings, including the award of grants from the Central Fabric Fund of over £2.4m in 2024. Some of these projects include net zero initiatives such as the installation of solar panels and heat pumps as well as improving insulation.
- Promote external sources of grant funding to congregations including the Benefact Trust, National Churches Trust and CARES.
- Attend Eco Congregations Scotland meetings.
- Hold regular meetings with external funders.

**5.4.3** As part of their current roles, the Presbytery Building Officers will continue to

- Build trusted relationships with Congregations to care for each property and provide guidance on building repairs and interventions including improvements to insulation and general energy saving advice.

- Advise congregations on statutory requirements and proactive maintenance practices, many of which have an energy efficiency benefit.
- Signpost congregations to suitably qualified external consultants.
- Review EPCs for manse and assist congregations to decide whether manse can be improved or whether a replacement manse would be a more viable alternative.
- Through the Quinquennial Reports, gather data such as information relating to the existing heating system and insulation.

**5.4.4** In addition, the General Trustees will review the current Better Heating scheme with the aim of developing a future scheme which would provide a more holistic Net Zero review for buildings and assist congregations with external grant applications.

## **5.5 Communion Ware**

**5.5.1** Up until 1997, the Board of Practice and Procedure had delegated authority from the General Assembly to approve formal applications from congregations for permission to dispose of surplus Communion Ware. This authority passed to the Committee on Artistic Matters (CARTA) at the 1997 Assembly in succession to the Board of Practice and Procedure. At the 2020 General Assembly, CARTA was discharged and was transferred to become part of the General Trustees. The disposal of Communion Ware has since then been handled by the General Trustees on an informal basis but this will now be put on a more formal footing.

**5.5.2** Previous Assemblies have noted that Communion Plate is an inheritance from the Church's past and should, if possible, be retained, but that such Plate was acquired for the benefit of local congregations and if circumstances change or financial need arises, it may be necessary to sell surplus Plate. Guidelines on such sale were approved by the General Assembly in 1975 and were reaffirmed in 1985. For ease of reference, they are reproduced here:

- It should be recognised that Communion Plate and similar items represent an inheritance from the past, and that they should not be lightly disposed of. This is especially true of valuable items which it should be the concern of those who possess them to cherish.
- Only "surplus" Communion Plate should be sold and it should be required of those who make application to sell to prove that it is surplus i.e. they should state what Plate is at present being used and whether it is adequate for the needs of the congregation.
- The purpose to which the proceeds are to be applied should be carefully considered, and permission to sell should only be granted where projects are likely to contribute to something of more than passing value e.g. the preservation of a historic church building, the endowment of a fabric fund, the further endowment of stipend etc.
- The opinion of the applicant's Presbytery should be sought with regard to the application.

**5.5.3** Congregations wishing to dispose of surplus Communion Ware should approach this in accordance with the foregoing guidelines and obtain the approval of Presbytery to any proposed sale. Thereafter, the congregation should apply to the General Trustees for further approval, advice on this process being available from the Trustees' Sanctuary Development Manager.

**5.5.4** Prior to disposal, Communion Ware will require to be stored locally except, in some circumstances, in cases of dissolution where it may be necessary for the General Trustees to arrange alternative storage provision.

## **5.6 Attestations**

**5.6.1** The General Assembly of 2024 instructed Presbyteries to fulfil their obligations under Schedule 1 of the Church of Scotland General Trustees (Properties, Funds and Endowments) Act 2024 in respect of annual attestation of property inspection records and five-yearly survey reports and such records and reports being sent in summary to the General Trustees by 31<sup>st</sup> August each year.

**5.6.2** In October 2024, Presbyteries were provided with a spreadsheet of all buildings within their Presbytery along with accompanying notes and requested to provide attestations confirming the receipt of the following key essential information from individual congregations for each building-

- Property register or manse condition schedule
- Date of last Quinquennial Inspection
- Fabric Convenor contact details

**5.6.3** This information is considered essential to enable the proactive management of property. The 2024 Act requires Presbyteries to review the information provided by property records and reports/surveys and to ensure the required repairs to buildings are undertaken. As at April 2025, only a small number of Presbyteries have provided the required summary evidence of attestation of records.

## **5.7 Glebes Committee**

**5.7.1** The Trustees encourage all congregations who have glebes to engage with the Trustees in the management of glebeland, either to generate Giving to Grow income for their congregation – by leasing or sale – or to utilise land for mission purposes. The majority of glebes are let to farmers providing a regular income to the congregation. Income received from glebeland, whether rent or capital receipts, accrues for the benefit of the local congregation.

**5.7.2** To maximise income for the long term and, in many cases, provide much needed housing in rural communities, the Trustees are keen to engage with local congregations on long term planning for potential development of glebeland. The Trustees engaged with the local parish in Newtyle to assist in fulfilling their aim to provide an area of glebeland for the construction of mainstream and affordable housing that was needed in their village. 29 mainstream houses and 10 affordable houses are being built resulting in an improved annual income for the congregation from the Consolidated Stipend Fund. At Aberlour, the Session have started Aberlour Glebe Garden using the outside space as

part of their missional work. At Muckhart the Trustees supported the local church in their partnership with community groups to provide an award winning eco project for flood water.

### 5.7.3 Leases

**5.7.3.1** Income from agricultural, grazing and amenity lets in 2024 was higher than last year despite land sales. During 2024, the Trustees entered into 94 new leases and 113 rent reviews of existing leases were carried out to ensure that rents remain at market rates. Total income generated from glebe rents was £478k which assists the financial commitment of congregations to support their Giving to Grow contributions.

### 5.7.4 Sales

**5.7.4.1** Where glebeland is sold, the capital received is credited to the Consolidated Stipend Fund and, as with glebe rents, the income accrued annually is applied towards Giving to Grow in that particular parish.

## 5.8 Presbytery Support & Buildings ("PSB") Committee

**5.8.1** The PSB Committee has delegated responsibility from the General Trustees' Board to support and guide Presbyteries on General Trustees' matters, generally relating to the management and release of buildings, disposals, special projects and Presbytery Mission Planning. Two working groups report to the PSB Committee covering Presbytery Mission Planning and Signature Churches.

**5.8.2** The PSB Committee gives particular focus to the development of General Trustees' guidance and policy. The Committee has developed policy in relation to the off-market transfer of properties, the use of the Consolidated Fabric Fund for non-fabric purposes and guidance for the letting of halls.

**5.8.3** In 2024, the Trustees approved and instructed the sale of 122 properties: 63 churches, 39 manses, 20 other property types including halls and offices. The comparable figures for 2023 were 71 properties: 32 churches, 25 manses, 14 other property types.

**5.8.4** Most were open market sales with the marketing carried out by the Church of Scotland Law Department, however, there have been an increasing number of requests for off-market transfers. Such requests are generally by groups seeking to retain community access to the building. If successful, the group will be given exclusivity as preferred bidders, without the need for marketing. The General Trustees, through the Committee, are currently handling over 50 requests of this nature and a further 15 have been remitted to the Law Department for the sale to be progressed with the preferred bidder.

**5.8.5** The General Trustees will consider off market requests if they are from a legally constituted group based in the community and the group is willing to match an independent valuation. Statistics show that many Church and Hall properties sell for sums which exceed valuation, sometimes by large amounts. The General Trustees will seek to test the market in instances where the property is thought to be marketable, desirable and of value. This includes properties in their own plot with external grounds and properties in centres of population. In such instances, the interested party would be encouraged to make an offer once marketed. This approach, which was developed by the PSB Committee, reflects the General Trustees' trusteeship responsibilities of properties vested in the General Trustees.

**5.8.6** The Committee is required, from time to time, to give direction in relation to more complex disposals which are not able to progress down the standard marketing and conveyancing route. Such complexities may include health and safety concerns, issues with incumbent tenants, or title issues.

**5.8.7** The Committee continues to consult with Presbyteries in relation to Annual Evaluation and Development submissions and ad-hoc amendments to the categorisation of buildings. The Committee is represented on PMPIC, through which feedback on submissions is issued to Presbytery. The General Trustees have also assisted Presbyteries and congregations with building-related advice in the context of Presbytery Mission Planning.

### 5.8.8 Signature Churches Network

**5.8.8.1** The Committee produced a paper which defines a Signature Church and sets objectives for the Signature Churches Network. A shortlist of Signature Churches has been produced, and the relevant Kirk Sessions have been contacted and invited to contribute to the Network. The definition stipulates that a church must be:

- category A in the Presbytery Mission Plan;
- of Cathedral style in proportion with a very high reinstatement value;
- HES A-Listed;
- located in a prominent setting with high footfall;
- have a low market value; and
- be owned by the Church of Scotland.

**5.8.8.2** The purpose of this network is to help the constituent congregations flourish in their life as visitor attractions and story tellers about Christianity in Scotland to the wider public; to improve their sustainability as congregations, and to mutually support each other in this task with the input of partner organisations such as Historic Environment Scotland, the National Heritage Lottery Fund, the National Churches Trust, the Church Service Society as well as any other agencies and organisations that wish to give assistance to the Network.

**5.8.8.3** Our sincere hope is that by sponsoring the network we will help stimulate growth and renewal in the life of the network's congregation and greater appreciation of the Christian heritage of Scotland to the general public and visitors alike.

### 5.8.9 Creative Commercial Collective

**5.8.9.1** In a joint initiative with the Stewardship and Finance Department we are currently seeking to establish a Creative Commercial Collective of congregations and people within the Church of Scotland who have been

entrepreneurial in their use of commerce as a vehicle for mission and ministry in their local communities. This has been happening within the life of the Church for some time, and there are success stories to be found in urban centres and rural villages, in commuter towns and in Urban Priority Areas. The Collective will aim to publicise these as case studies for others in the Church to take encouragement from, but also to be a resource of advice and support for any congregation with an idea, or seeking advice on how to embark on commercial activity as a means of sharing Christ's love and presence in their community, and at the same time furthering sustainability in the life of their congregation.

The Historic Property Portfolio working group has been discontinued following the successful release of one of the affected buildings and the establishment of a plan to release the second.

#### **5.8.10 Change of Convener and Vice Convener**

**5.8.10.1** Following a review of the Board's governance arrangements by the Nominations Committee, the Board approved the appointments of Rev Tim Podger as Convener and Rev Nigel Robb as Vice Convener of the PSB Committee. Both appointments were effective from 8 October 2024.

#### **5.9 Audit and Assurance Committee**

**5.9.1** The Committee has overseen the audit of the 2024 Annual report and accounts. They are assisting in the implementation of an updated risk register for the Trustees and are working with the Trustees' internal auditors to create and implement a strategic internal audit plan.

#### **5.10 Finance & Resources Committee ("F&RC")**

##### **5.10.1 Responsibilities**

**5.10.1.1** The F&RC is responsible for the production of the Trustees' Annual Reports, the review of draft budgets and, after their approval by the Trustees, monitoring performance through quarterly management accounts with summaries being provided to the Board.

**5.10.1.2** The F&RC has responsibility for reviewing the investments under the control of the Trustees as well as assessing any new investment opportunities that may be presented to the Board. An example of the latter was the loan facility made available to CrossReach for the redevelopment of the residential care facility at Gaberston; the details of which were set out in the report to the General Assembly in May 2024.

**5.10.1.3** The Insurance Forum working group reports to the F&RC. It provides Board level communication with the Insurance Company that is a wholly-owned subsidiary of the Trustees.

**5.10.1.4** The Energy Procurement working group also reports to the F&RC that, in turn, makes recommendations to the Board about the renewal of electricity and gas supply contracts. The electricity supply contract ends on 30 September 2025 and the gas supply contract on 31 March 2026.

**5.10.1.5** Detailed reports about investment, insurance and energy matters are found in Section 7.

##### **5.10.2 Change of Convener and Vice Convener**

Following a review of the Board's governance arrangements by the Nominations Committee, the Board approved the appointments of Mr Michael Craig as Convener and Mrs Isobel Gray as Vice Convener of the F&RC. Both appointments were effective from 8 October 2024.

## **6. MANSES**

### **6.1 Manse Working Group**

**6.1.1** Following establishment in 2023, the work of the Manse Working Group (Standards) continues with representatives of the General Trustees, Faith Action Programme Leadership Team, Assembly Trustees and the Law Department invited to attend monthly meetings.

**6.1.2** The Trustees report to the General Assembly of 2023 instructed congregations (a) to ensure that all retained manses are fully wind and water-tight and meet the Repairing Standards as per the Housing (Scotland) Act 2006 by 31 December 2024 and (b) to provide a valid Energy Performance Certificate and a report on compliance with the Repairing Standard along with the next Manse Condition Schedule sent to Presbyteries. It also reminded Presbyteries of their oversight obligations in regard to each of these.

**6.1.3** In 2024 the report noted that whilst progress is being made relating to manses, significant further works are required to ensure that the manses provided for ministers and their families are of a good standard, make their contribution to net zero and provide suitable spaces for ministerial activities.

**6.1.4** In order to gather information directly from ministers, a survey was issued requesting information on how the ministers feel about the manse relating to its condition, energy performance and suitability. The survey was issued to ministers in March 2024. A summary of the Survey findings is included at Appendix 4.

**6.1.5** Focus Groups: Following on from the survey issued to ministers in March 2024, ministers were invited to attend online focus groups in November 2024. The focus groups highlighted the need for clarity about manse requirements and responsibilities.

**6.1.6** Since the General Assembly last year, the group has been working on reviewing existing guidance, including specifications, relating to manses. The Group found that guidance has not been updated for a number of years with guidance being spread across various documents. A new Manse Handbook has been drafted and approved by the Manse Working Group and Fabric Committee. The Handbook seeks to

- Consolidate manse guidance
- Update manse requirements to reflect the needs of current ministers and their families
- Provide performance related criteria for the selection of manses

- Provide a tool for existing manse to be assessed and compared
- Provide links to useful sources of information
- Address the issues raised in the survey and focus group

**6.1.7** The Manse Handbook can be found via the General Trustees section of the CofS website. Training will be arranged to publicise awareness of the handbook.

## **6.2 Energy Performance Certificates (EPC)**

**6.2.1** High energy bills and poorly performing buildings were one of the major issues raised by ministers during the survey and focus groups.

**6.2.2** The General Assembly in 2023, instructed that “the Energy Performance Certificate Rating for the Manse is within Categories A – C by 31 December 2025 as a target date through carrying out any necessary improvements to the building or through the sale and purchase of an approved Manse by that date”. Over the last year, we have seen a steady increase in the number of congregations reviewing manse, undertaking upgrade works or buying replacement manse however the Trustees consider it unlikely that all manse will have an EPC rating of C by the target date. EPC ratings will be tracked through the manse condition schedule and attestation process. Following completion of the manse handbook, the Manse Working Group will focus on energy performance and how best to assist ministers and congregations.

## **6.3 Caretaker Occupancy Agreements**

**6.3.1** The Trustees have adopted a default position of not permitting manse to be let in view of the difficulties of evicting tenants in the event that a Minister is called to the relevant charge, although a let may be permitted in certain circumstances, depending on the context. Genuinely surplus manse, following Adjustment, should be sold. Presbyteries and congregations should not allow manse to be used as free living accommodation by anyone other than the minister of the congregation, as doing so can lead to significant tax liabilities for both the beneficiary and the provider of the accommodation. The provision of free accommodation is classed as a taxable benefit by HMRC and as such the beneficiary will be taxed on the value of the property (which is often significant, due to the relatively large size of manse). Also, the congregation will be liable to pay Class 1A National Insurance (currently 13.8% and to rise to 15% for 2025/2026) on the value of the accommodation provided. If properties are locally vested and the congregation or Presbytery provide free accommodation, they are responsible for ensuring that the necessary notifications are made to HMRC and that all tax and NI liabilities are declared and paid. Any non-declaration or late payment is likely to be subject to penalties and interest. Costs involved for both the beneficiaries and the provider of the accommodation can be significant, with the taxable benefit potentially reaching up to £30,000 per annum. The Trustees therefore no longer permit Caretaker Occupancy agreements to be entered into for their properties.

## **7. FINANCIAL RESOURCES**

### **7.1 Use of Monies in the Consolidated Fabric Fund**

**7.1.1** The fund comprises capital accounts as well as revenue accounts that arise from the investment income from the capital accounts.

**7.1.2 Capital Accounts:** The total distributed from capital accounts in 2024 for fabric projects was £4.3m. In certain limited circumstances, if the fabric endowment held for a congregation is in excess of its reasonable requirements (Section 36 (iii) of the 2024 Act), transfers may be allowed to the Consolidated Stipend Fund. In 2024, there were two such transfers totalling £23k. Withdrawals in restricted cases for local mission purposes can also be permitted, as noted in section 1.1 above. In 2024, there were seven such withdrawals totalling £106k.

**7.1.3 Revenue Accounts:** The total revenue account was £10.6m at the start of 2024 and £12.7m at the end. During the year, £3.7m was withdrawn to cover fabric works or utility, energy and insurance costs. A change in administrative policy reported to the 2024 General Assembly increased flexibility and simplified administration by permitting withdrawals for any purpose aligned with mission. The General Trustees strongly urge congregational treasurers to reclaim utility and insurance premium expenditure from revenue funds held for the congregation's benefit, where applicable, as these individual sums could be significant and will reimburse the congregation's local bank account. Once again, treasurers are reminded that, in addition to the foregoing, revenue funds are available for a range of non-fabric purposes where those purposes meet at least one of the five marks of mission. From 1 June 2024 until the end of 2024, such withdrawals totalled £176k. This is a surprisingly small amount given the increase in the total of these revenue accounts.

### **7.2 Consolidated Stipend Fund**

**7.2.1** The General Trustees administer the Consolidated Stipend Fund (“CSF”) for the benefit of the 1,025 congregations with holdings in it. The investments comprising the Fund are largely derived from the sale of glebe land since 1925. As agreed with the Faith Action Programme Leadership Team (“FAPLT”) and adopted and re-affirmed by the General Assembly on a number of occasions, the most recent being in 2016, the CSF is regarded internally as a permanent endowment for investment strategy purposes and invested for the very long term.

**7.2.2** Revenue generated within the Fund, net of administration costs, is distributed through FAPLT to help individual congregations meet their parish ministry costs. The General Trustees are empowered to augment what would otherwise be distributed from capital sales.

**7.2.3** At present the Fund is invested in the Growth Fund of the Church of Scotland Investors Trust (“COSIT”) apart from a loan facility for up to £3.2m for CrossReach. The Assembly Trustees have provided the Trustees with an indemnity in the event of default by CrossReach.

**7.2.4** In 2024, the Trustees decided to take a different approach to the investment of the Fund based on the recommendations of the external Investment Policy Review. Discussions took place with COSIT, FAPLT and other



parties. As COSIT was unable to accommodate the new approach within its funds, the General Trustees decided that, in early 2025, the Fund's holding in the COSIT Growth Fund should be transferred to an investment vehicle provided by Mercer's Implemented Consulting Services. With this approach, Mercer would provide enhanced diversification of assets, select managers suited to each investment segment and monitor ethical investment practices relating to environmental, social, and governance issues.

**7.2.5** The investment objective of the CSF is to maximise the long-term capital value of the Fund while providing regular distributions to FAPLT for the benefit of congregations' ministry costs from income received or from the sale proceeds of capital. Under the new arrangements with Mercer, the General Trustees have set a more specific investment return objective of CPI+4% pa. As a result, the Trustees decided to increase the yearly distributions to FAPLT from a level amount of £3.2m in recent years to £4m in 2025; thereafter increasing in line with inflation until at least 2029.

**7.2.6** In accordance with Schedule 2 section 36 (ii) of the 2024 Act, transfers are allowed to the Consolidated Fabric Fund. In 2024, there were no such transfers.

### **7.3 Central Fabric Fund**

**7.3.1** This restricted fund provides financial assistance through grants and loans to congregations with approved fabric projects.

**7.3.2** The fund's main sources of income comprise the application of a levy on the net proceeds of the disposal of congregational buildings and the residual assets from dissolved congregations. The levy is currently set at 10% as stated in the 2024 Act. In 2024, the sums received by the fund were £1.5m and £30k respectively.

**7.3.3** Grants totalling £2.5m were approved in 2024. Grants awarded in 2024 exceed Central Fabric Fund income for the year, and the level of grants in the future is expected to increase.

**7.3.4** Since the start of 2025, the Trustees have been meeting 100% of the employment costs and expenses of the Presbytery Buildings Officers. Presbyteries had paid 50% of their employment costs until the end of 2024. The 2024 Act permits these costs to be met from the Central Fabric Fund.

### **7.4 Church of Scotland Insurance Services ("COSIS")**

**7.4.1** COSIS is a limited company incorporated and domiciled in Scotland with registered company number SC001777. It is a regulated insurance intermediary with its registered office at 121 George Street, Edinburgh, EH2 4YN. The Company is a wholly owned subsidiary of the General Trustees and, as such, its assets, liabilities and results for the year are consolidated with those of the General Trustees. With its Church Scheme, the Company provides a tailored comprehensive package of cover at competitive rates for buildings, liabilities and contents for congregations. The Scheme provides certainty for congregational treasurers, and it was successfully renewed for a further five-year period with Aviva from 1 January 2025. While the level of underlying premium charges (before indexation) increased by some 10%, this was a much better outcome than was expected given the events of the past five years such as the impact of COVID, market instability and the church change programme.

**7.4.2** For some time, the Board of COSIS has been considering the best way to continue to provide tailor-made insurance coverages for congregations. Due to the risks associated with the small size of COSIS, the difficulty of recruitment following Edinburgh's decline as a centre for General Insurance, the imminent retirement of its Chief Executive and the ever-increasing level of regulation affecting both its operations and the Trustees as the sole shareholder, it has been decided to transfer its client base to Howden Scotland Limited ("Howden"). The General Trustees have given their approval to this decision. On 13 March 2025, COSIS and Howden signed a client transfer agreement with an implementation date at the end of 2025. The Trustees were co-signatories. The details of the transaction are set out in the General Trustees' Annual Report and Financial Statements for the year ended 31 December 2024.

**7.4.3** Congregations will benefit from the agreement as, after the application of a small fee by Howden, moving to a net rating basis will result in a material reduction in insurance premiums from renewal dates in 2026 onwards.

**7.4.4** Another important by-product of this transaction will be that Gift Aided profits will no longer flow to the General Trustees after 2026. As a result, the General Fund is expected to incur an additional shortfall of c£750k per year from 2027 onwards. Therefore, alternative sources of income will be required to replace the lost revenue. The General Trustees' strategy for doing so has the following elements:

**7.4.4.1** As stated in section 7.3.4, the cost in respect of Presbytery Buildings Officers ("PBOs") is currently split 50:50 between the General Fund and the Central Fabric Fund. ("CFF"). The 2024 Act permits all such costs to be charged to the CFF and the Trustees propose to do that from 1 January 2025 onwards. This will reduce the yearly shortfall in the General Fund by approximately half.

**7.4.4.2** Following the planned transfer of the COSIS client base to Howden, the investments and other assets of some £7m (end 2024 value) held in COSIS will be transferred to the General Fund boosting its capital and future income stream.

**7.4.4.3** The above actions combined with prudent management lead the Trustees to expect that the General Fund could be sustained for a period of 10 years or more.

**7.4.4.4** However, the action outlined in 7.4.4.1 will mean that the CFF is carrying additional costs in relation to the PBOs. To fund these additional costs, it is proposed that the levy charged on the net proceeds of the sale of buildings that are no longer required by local congregations will be increased from 10% to 15% from 1 June 2025. If approved, the change would apply to all proceeds from disposals received on or after 1 June 2025.

**7.4.5** The Church of Scotland Insurance Services has provided excellent insurance brokerage services to the Church over many years and the General Trustees would like to take this opportunity to thank COSIS staff and directors past and present.



## 7.5 Investment Update

**7.5.1** The General Trustees invest primarily in the Deposit, Growth and Income Funds of the Church of Scotland Investors Trust ("COSIT"). Although they obtain the benefits of professional management, continuous portfolio supervision, spread of investment risk and economies of scale, decisions as to the appropriate investment mix as between the three COSIT Funds are the responsibility of the General Trustees.

**7.5.2** Asset allocation strategies for the General Fund, Central Fabric Fund, and the Consolidated Fabric Fund are monitored quarterly to ensure that they remain consistent with their objectives. External advice, in respect of asset allocations for these funds between the Deposit, Growth and Income Funds of COSIT, was received in 2022 as part of the external Investment Policy Review and, after careful consideration, the recommendations were implemented in full. The asset allocation of the General Fund will be further reviewed prior to the receipt of assets from COSIS as described in section 7.4.4.2 above.

**7.5.3** Recommendations from that same Investment Policy Review resulted in the Trustees deciding to invest the Consolidated Stipend Fund elsewhere as described in section 7.2.4 above but to continue to invest the other Funds of the Trustees with COSIT.

**7.5.4** The Investment Policy Review also covered the area of Ethical Investment. Manliffe Goodbody has represented the Trustees alongside representatives of COSIT on the Ethical Oversight Committee established following the General Assembly of 2023. Similar ethical investment considerations will continue to apply to the Consolidated Stipend Fund.

## 8. LEGISLATION

### 8.1 Legislation Amendments

**8.1.1** The Trustees request amendments to the 2024 Act, as set out in Appendix 2 to this Report. Four changes are proposed:

- Distributions from the Consolidated Stipend Fund to FAPLT will be made as agreed between the Trustees and FAPLT rather than being limited to June and December
- It is clarified that it is only Capital monies in the Consolidated Fabric Fund which can only be applied to buildings where title is held in the name of the General Trustees or contains an Assembly control clause
- As referred to in section 7.4.4.4 above, the Levy on sale proceeds is increased to 15%
- An erroneous reference to the Central Fabric Fund in the existing section 19.2 (i) of Schedule 3 is corrected

**8.1.2** The guidelines and resources provided by the General Trustees will be updated so as to bring about consistency with the provisions contained within the 2024 Act.

### 8.2 Determinations made under Act V 2024

**8.2.1** The Trustees report that, under the powers delegated to them by the General Assembly by the 2024 Act they have made 185 Determinations during 2024 as set out below in Appendix 3.

## 9. OPERATION OF THE GENERAL TRUSTEES

### 9.1 General Trustees and Advisory Members

**9.1.1** The Trustees wish to record their thanks for the dedicated service given to them and to congregations by those who have retired or resigned since the General Assembly of 2024.

#### 9.1.2 General Trustees: Retirements:

- Mr Manliffe Goodbody (May 2025) (Finance & Resources Committee and Ethical Oversight Committee representative)
- Mr William Lawrie (May 2025) (Convener, Glebes Committee)

#### 9.1.3 Advisory Members: End of term:

- Ms Bahar Raeisi Dehkordi (May 2025) (Fabric Committee)

**9.1.4** No Advisory Members have been appointed by the Board since the 2024 General Assembly:

**9.1.5** The Trustees ask the General Assembly to appoint Mr Michael Pearson as a new member of the General Trustees.

**9.1.6** The Trustees recommend that Mr Alan Kennedy (Chair) and Rev Scott Rennie (Vice-Chair) each receive £2,100 for their services as Chair and Vice-Chair over the past year, as authorised under S.38 of the 1925 Act.

**9.1.7** The Trustees continue to seek new members with skills and backgrounds aligned to its needs and its wish to increase the diversity of its membership. Those interested are asked to contact the Chair, Vice-Chair or Chief Executive for further information.

### 9.2 Staffing

**9.2.1** The Trustees wish to report that Mr Robert Lee was appointed to the post of Head of Policy & Planning as part of their senior staff team.

*In the name of the General Trustees*

ALAN F K KENNEDY, *Chair*  
SCOTT RENNIE, *Vice-Chair*  
BRIAN D WALLER, *Chief Executive*

**Appendix 1****Funds of the General Trustees**

	31/12/2024 (£'000)	31/12/2023 (£'000)
<b>Held for Congregations (Consolidated)</b>		
Glebes (Land)	29,212	29,588
Stipend Fund (Investments)	119,190	109,252
<b>Total Stipend</b>	148,402	138,840
Buildings (Churches & Halls)	237,242	238,208
Buildings (Manse)	296,849	294,933
Fabric Fund (Investments - Capital)	111,766	88,677
Fabric Fund (Investments - Revenue)	12,688	9,884
<b>Total Fabric</b>	658,545	631,702
Individual Funds	1,440	4,349
<b>Total for Congregations</b>	808,387	774,891
<b>General Trustees' Funds</b>		
General Fund	12,169	11,524
CoSIS	7,675	7,307
Central Fabric Fund	22,587	21,745
Glebe Improvement Fund	457	441
Heritage Property Fund	75	793
Individual Bequests	6,596	3,699
<b>Total for GT Funds</b>	45,559	45,509
<b>Grand Total</b>	857,946	820,400
<b>Total for Buildings and Land</b>	563,440	562,729
<b>Total for Investments</b>	244,947	212,162
<b>Total for GT Funds</b>	49,559	45,509
	857,946	820,400

**Appendix 2****[ ] ACT AMENDING THE CHURCH OF SCOTLAND GENERAL TRUSTEES (PROPERTIES, FUNDS AND ENDOWMENTS) ACT (ACT V 2024)**

Edinburgh, [ ] May 2025, Session [ ]

The General Assembly hereby enact and ordain that The Church of Scotland General Trustees (Properties, Funds and Endowments Act (Act V 2024) shall be amended as follows:

1. *In Schedule 2, section 24, distribution from the Consolidated Stipend Fund may be made at any time as requested and not restricted to twice a year in June and December (although the twice-yearly distribution remains the default) therefore after "June and December" add "(or at such other time(s) as FAPLT may request)".*
2. *In Schedule 2, section 18, insert "Capital" at the beginning of the section.*
3. *In Schedule 3, section 12, amend the levy figure to 15%.*
4. *In Schedule 3, section 19.2(i) delete "Central Fabric Fund" and substitute "Consolidated Fabric Fund".*

## Appendix 3

### Determinations made under Act V 2024

#### General Sales:

In the following cases, the General Trustees made determinations authorising the sale or let of the property concerned and directed that the proceeds should be credited for the benefit of the congregations in the Consolidated Fabric Fund:

Abercorn, Pardovan, Kingscavil and Winchburgh – sale of Abercorn Church; Aberdeen Fountainhall – sale of former Rubislaw manse; Aberdeen St Nicholas South of Kincorth – sale of church; Aberdeen St Nicholas South of Kincorth – sale of manse; Aberluthnott and Laurencekirk – sale of manse; Abernethy, Boat of Garten, Carrbridge and Kincardine – sale of manse; Alness – sale of Alness Church; Arbroath and District – sale of Arbirlot Church; Arbroath and District – sale of Arbirlot Church Hall; Arbroath and District – sale of former Arbirlot manse; Arbroath and District – sale of Colliston Church; Arbroath and District – sale of Friockheim Church; Arbroath and District – sale of Inverkeilor Church Hall; Balmerino lw Wormit – sale of former Wormit manse; Bellie & Speymouth – sale of Speymouth Church; Birse and Feughside – sale of manse; Boclair Community Church – sale of manse; Black Mount – sale of Black Mount Church Hall; Blackbraes & Shieldhill – sale of Blackbraes & Shieldhill Church; Blair Atholl and Struan – sale of manse; Bo'ness Old – sale of manse; Braemar & Crathie – sale of Braemar Kirk; Buckhaven & Wemyss – sale of Buckhaven Church; Buckhaven & Wemyss – sale of former St Andrew's Church (Buckhaven Theatre); Buckie South, West & Enzie – sale of Enzie Church; Callander – sale of Trossachs Church; Campsie – sale of manse; Carnoustie Trinity – sale of Panbride Church; Carriden – sale of Blackness Church; Carriden – sale of Carriden Church; Carriden – sale of Mission and Lund Halls; Cathcart Old – sale of Cathcart Old Church and Hall; Clydebanks Radnor Park – sale of Radnor Park Church and Hall; Coalburn & Lesmahagow – sale of Lesmahagow Old Church; Cockenzie Old & Port Seton – sale of Cockenzie Old Church; Cockenzie Old & Port Seton – sale of Cockenzie Old Church Hall; Craigowl – sale of Strathmartine Church; Culloden and Ardersier – sale of manse; Cumbernauld Kildrum and St Mungo's – sale of manse; Cumbernauld Old – sale of manse; Currie – sale of manse; Dalkeith St John's and Newton – sale of Newton Church; Dalkeith St Nicholas Buccleuch – sale of manse; Dryburgh Churches – sale of Maxton Church; Dryburgh Churches – sale of Mertoun Church; Dumbarton St Andrew's – sale of St Andrew's Church and Hall; Dumfries St Mary's Greyfriars – sale of hall; Dumfries St Mary's Greyfriars – sale of St Mary's Church; Dundee Broughty Ferry – sale of manse; Dundee Camperdown – sale of Dundee Camperdown Church; Dundee Logie St John's Cross – sale of manse; Dundee North East – sale of former Fintry manse; Dundee North East – sale of Whitfield Church; Dundee North East – sale of former Whitfield manse; Dundee Stobswell Trinity – sale of Stobswell Church and Hall; Dundee Strathmartine – sale of manse; Dundee The Steeple – sale of manse; Dunfermline Townhill and Kingseat – sale of Kingseat Church and Hall; Dunfermline Townhill and Kingseat – sale of Townhill Church and Hall; Dyke & Edinkillie – sale of Edinkillie Church; East Kilbride South – sale of East South Church and Hall; Edinburgh Craigmillar Park – sale of Craigmillar Park Church and Hall; Edinburgh Gorgie, Dalry & Stenhouse – sale of Diadem building; Edinburgh Juniper Green – sale of manse; Edinburgh St David's Carrick Knowe – sale of St David's Broomhouse Church; Elgin – sale of Elgin High Church and Halls; Elgin – sale of former Elgin High manse; Evie & Rendall – sale of Evie Church; Findhorn – sale Findhorn Church; Findochty – sale of manse; Forfar All Souls Church of Scotland – sale of Guthrie Church; Forfar All Souls Church of Scotland – sale of Rescobie Church; Forfar East and Old and Inverarity – sale of manse; Foveran – sale of former Noth manse; Garelochhead – sale of Garelochhead Church; Glamis – sale of manse; Glasgow Carmyle Kenmuir and Cornerstone – sale of Carmyle Church; Glasgow Carntyne & Cranhill – sale of former Cranhill manse; Glasgow Kelvinbridge – transfer of Landsdowne building; Glasgow Kelvinbridge – sale of Glasgow Kelvinbridge Church; Glasgow Knightswood Anniesland Trinity – sale of Knightswood St Margaret Church; Glasgow Ruchazie – sale of Ruchazie Church; Glasgow St Andrew's in the East – sale of manse; Glenelg, Kintail and Lochalsh – sale of Ardrae Mission House; Glenorchy and Strathfill – sale of Crianlarich Church; Grantown-on-Spey and Dulnain Bridge – sale of manse; Hamilton Cadzow – sale of manse; Howe of Fife – sale of manse; Innerleithen, Traquair & Walkerburn – sale of Traquair Church; Inverkip, Skelmorlie & Wemyss Bay – sale of former Inverkip manse; Inverness Trinity Dalneigh – sale of manse; Isle of Arran – sale of Corrie Church; Isle of Arran – sale of Kilmory Church; Isle of Arran – sale of Lamlash Church; Johnstone High – sale of manse; Keith, St Rufus, Botriphine & Grange – sale of Botriphine Church; Kennoway, Windygates & Balgonie St Kenneth's – sale of Windygates Church; Kennoway, Windygates & Balgonie St Kenneth's – sale of Windygates Church and Hall; Kilbirnie New – sale of manse; Killearnan – sale of manse; Kilmorack and Erchless – sale of Struy Church; Kincardine Coastal – sale of manse; Kincardine-in-Menteith – sale of Kincardine-in-Menteith Church; King Edward – sale of church; Kinloch – sale of Lemreway Church; Kinlochleven – sale of manse; Kirkfieldbank – sale of Kirkfieldbank Church; Kirkmaiden – sale of Church Hall; Kirknewton and East Calder – sale of manse; Knockbain – sale of Knockbain Church; Laggan & Newtonmore – sale of Laggan Church; Langholm, Eskdalemuir, Ewes and Westerkirk – sale of Ewes Church; Langholm, Eskdalemuir, Ewes and Westerkirk – sale of former Langholm manse; Larbert East – sale of manse; Lasswade and Rosewell – sale of Lasswade Church; Libberton & Quothquan – sale of Libberton & Quothquan Church; Lockerbie, Dryfesdale, Hutton, Corrie & Applegarth – sale of Applegarth Church; Lockerbie, Dryfesdale, Hutton, Corrie & Applegarth – sale of Dryfesdale Church; Lockerbie, Dryfesdale, Hutton, Corrie & Applegarth – sale of Hutton & Corrie Church; Lossiemouth St Gerardine's High – sale of St Gerardine's Church; Luss – sale of manse and part of garden ground; Lundie & Muirhead – sale of manse; Lyne and Manor – sale of Lyne Church; Marnoch – sale of manse; Mid Strathearn – sale of Monzie Church; Monigaff – sale of manse; Monimail – sale of Monimail Church; Mormond West – sale of New Pitsligo Church; Mormond West – sale of Tyrie Church; Muiravonside – sale of Muiravonside Church; New Deer St Kane's – sale of St Kane's Church; North West Lochaber – sale of Arisaig Church and Hall; Orwell and Portmoak – sale of Portmoak Church; Pencaitland – sale of manse; Perth Craigie and Moncreiffe – sale of Perth Craigie Church; Peterculter – sale of Drumoak Church; Peterculter – sale of Durris Church; Ratho – sale of manse; Selkirk & Ashkirk – sale of Ashkirk Church; Shotts Calderhead Erskine – sale of Shotts Calderhead Erskine Memorial Hall; Stenhouse and Carron – sale of manse; Stirling Holy Rude Viewfield – sale of Viewfield Church and Hall; Stoneykirk – sale of manse; Strathnairn and Strathdearn – sale of Croy Hall; The Glens and Kirriemuir United – sale of Cortachy Church; Thornliebank – sale of manse; West Gordon – sale of Lumsden Church; West Gordon – sale of North Church; West Gordon – sale of Towie Church; Whitburn Burnfield

Valley North – sale of former Whitburn Brucefield manse; Whitburn Burnfield Valley South – sale of former Breich Valley manse; Uddingston Viewpark – sale of manse; Upper Tweedale – sale of Broughton Church; Urquhart and Glenmoriston – sale of Corrimony Church; West Gordon – sale of former Alford manse; Wigtown – sale of Wigtown Church Hall;

**Glebe Sales:**

In the following parishes, the General Trustees made determinations authorising the sale of Glebe subjects and directed that the proceeds should be credited to the benefit of the congregations in the Consolidated Stipend Fund:

Auchtergaven and Moneydie – sale of Moneydie Glebe; Black Isle East – sale of part of Avoch Glebe; Bracadale, Duirnish and Snizort – sale of Waternish Glebe; Dyke & Edinkille – sale of Edinkillie Glebe; Innerleithen, Traquair & Walkerburn – sale of part of Traquair Glebe; Kelso Old and Sprouston – sale of Kelso glebe; Kilbirnie New – sale of Kilbirnie Glebe; Kilchrenan and Dalavich – sale of Kilchrenan Glebe; Kildonan and Loth, Helmsdale – sale of Kildonan Glebe; Kildonan and Loth, Helmsdale – sale of Loth Glebe; Luss – sale of Luss Glebe; Mid Deeside – sale of Kincardine O’Neil Glebe; Millisle – sale of Kirkinner Glebe; Monigaff – sale of Monigaff Glebe; Montrose Trinity – sale of Dun Glebe; Orwell and Portmoak – sale of Portmoak Glebe; Pencaitland – sale of Pencaitland Glebe; Penpont Keir & Tynron – sale of part of Penpont Glebe; Peterculter – sale of part of Durris Glebe; Resolis and Urquhart – sale of Resolis Glebe; South West Ross – sale of part of Kintail Glebe; The Glens and Kirriemuir United – sale of Kirriemuir Glebe

**Miscellaneous Sales:**

The General Trustees made the following miscellaneous determinations: Aberdeen Kirk of St Nicholas (Dissolved) – transfer of Kirk of St Nicholas; Carinish – sale of part of garden of former manse; Ceres, Kemback & Springfield – sale of Beadle’s cottage; Cleland (Dissolved) – sale of Cleland Church; Lockerbie, Dryfesdale, Hutton, Corrie and Applegarth – sale of two plots of land at Applegarth Church; Sanday – sale of land at former East Kirk; Selkirk & Ashkirk – sale of land at Loanside, Selkirk

Appendix 4

Manse Survey

Meeting	Manse Working Group
Description	Survey of Ministers Living in Manses
Date	Updated September 2024
Note Title	Feedback for Ministers

**1. Introduction & Background**  
This report has been prepared to provide an update to ministers who responded to the questionnaire and offered to attend a future focus group. In March 2024 Ministers were invited to complete a questionnaire to gather their experiences of living in manses. We received 246 responses, which equates to approximately 50% of ministers. Compared to previous surveys, this was acknowledged as a great response rate.

**2. Results**  
**Manse Standards**  
The survey indicates that the main issues facing ministers are:-

- Not enough flexibility in manse standard
- Cost of heating
- Dampness in manses
- Technical maintenance not carried out (Windows etc)
- Gardens being too large to maintain including poor condition of boundary walls and fences

**Energy Performance**  
Whilst two thirds of ministers reported that the manse had an Energy Performance Certificate (EPC), only 15% of ministers confirmed that recommendations on the certificate had been implemented.

**Ministerial Activities**  
The majority of minsters believe that they are able to undertake all necessary activities from the manse. The top three ministerial activities undertaken are quiet space for study, preparation for worship and holding of online meetings. Less than half the ministers use the manse for small Bible study or other small group meetings. Visitors to the manse tend to be individuals from the Kirk Session or others invited to discuss pastoral matters.

**Suitability & Satisfaction**  
Ministers were asked a series of questions to assess the suitability and satisfaction with the manse on a scale of 1 (not at all) to 5 (very suitable). The average ratings are summarised below:-

Question	Average Rating
Suitability of accommodation to allow ministerial activities	4.47
Suitability as a home for family	4.22
Satisfaction with the condition of the manse	3.98
Satisfaction with the speed of response to reported issues	4.06

**Specific Concerns & Opinions**  
As well as answering specific questions, ministers were invited to share particular concerns or topics that they believe would warrant further discussion. The majority of concerns related to heating & energy efficiency along with maintenance & upkeep.

**3. Conclusion**  
In conclusion, the responses to the manse questionnaire have provided valuable insights into the multifaceted concerns surrounding ministerial housing. With heating and energy efficiency emerging as the foremost issue, followed closely by maintenance and upkeep, it's evident that there's a pressing need for action by the Manse Working Group to review how the General Trustees can provide further assistance and whether reforms are required to current policy. The concerns raised regarding financial burdens and environmental sustainability underscore the importance of addressing these issues to ensure the well-being of ministers and their families, while also promoting responsible stewardship of resources.