THE CHURCH OF SCOTLAND GENERAL TRUSTEES (PROPERTIES, FUNDS AND ENDOWMENTS) ACT 2024

GUIDE TO RESPONSIBILITIES

This document is intended as a quick guide to the responsibilities of Kirk Sessions, Presbyteries and the General Trustees as set out in the Church of Scotland General Trustees (Properties, Funds and Endowments) Act 2024. The full Act is available Acts of the General Assembly | The Church of Scotland

1. **What are the responsibilities of the Kirk Session relating to buildings?**
(INTRODUCTORY NOTE the term "Kirk Session" is used for convenience. It is understood that some congregations have a separate Congregational Board or Deacons' Court. In all cases, where some of the above responsibilities are delegated to one person, group of persons or to a separate Board, they must report compliance to the Kirk Session.)

The Kirk Session is responsible for:

- Completing and maintaining the Property Register and Manse Condition Schedule. These are submitted annually to Presbyteries and in other circumstances such as when there is a vacancy in the charge or when seeking permission for works to be undertaken
- Inspecting the occupied buildings on an annual basis to enable the Property Register and Manse Condition Schedule to be prepared and updated
- Reporting on the budget required to maintain the buildings
- Arranging for the necessary works to be undertaken to the buildings to ensure that they are maintained in good condition
- Ensuring that the manse meets the same standard of condition as if it was being let on the private letting market
- Seeking the necessary statutory approvals and approvals for the works from Presbytery and the General Trustees
- Carrying out any works to the buildings which are urgently required in the interests of safety or the preservation of the buildings and giving immediate notice and details to the Presbytery and the General Trustees
- Insuring the buildings through the Church of Scotland Insurance Services and complying with the insurance policy conditions (including changes to occupancy)
- Appointing a volunteer Health and Safety administrator
- Complying with risk and safety requirements as outlined in the Health and Safety Toolkit
- Reporting any injuries to people sustained within the buildings or grounds and also any damage (including fire damage) to the buildings or grounds immediately to the Presbytery and General Trustees
- Obtaining professional advice for all works which are more than basic repair or refurbishment from qualified building professionals
- Applying to the General Trustees and Presbytery for the necessary approvals for selling or leasing buildings vested in the General Trustees or where the titles contain an "Assembly Control" clause
- Inspection of unoccupied buildings on a weekly basis, keeping a record of the inspections and actioning any issues discovered during those inspections
- approving any use of congregational buildings for anything other than congregational purposes or purposes of an ecclesiastical or charitable nature
- managing the disposal process for buildings which are being sold and the process for the acquisition of new properties (for example, a replacement manse) in liaison with the General Trustees and the Law Department
- taking due part in the creation and updating of the Presbytery Mission Plan.
- Undertake and publish a Fire Risk Assessment for all of its Ecclesiastical Buildings (excluding manses and any other residential dwellings)

In the event of a dissolution of the Congregation, the above responsibilities are transferred to Presbytery and the General Trustees as recorded in the table in the appendices.

2. **Why are the responsibilities of the Presbytery relating to buildings?**

Each Presbytery has responsibility for creating, maintaining and implementing the Presbytery Mission Plan and for exercising general powers of superintendence.

Each Presbytery shall have a Fabric Committee made up of members with relevant skills and experience (such as trades people, architects, surveyors, engineers) and may co-opt people with appropriate skills to enable it to carry out its work.

The Committee is responsible for:

- Reviewing the Property Registers and Manse Condition Schedules for all the congregations within the bounds on an annual basis and providing a report to Presbytery
- Acting to address matters arising from Property Registers and Manse Condition Schedules
- Reporting to the General Trustees on an annual basis
- Instructing congregations to undertake repairs to their buildings where necessary
- Implementing the recommendations of insurance valuations and inspections
- Instructing 5 yearly surveys (Quinquennial surveys) of all buildings and providing copies of the reports to Kirk Sessions and to the General Trustees
- Instructing energy surveys, where necessary, to be carried out by the General Trustees Heating Consultant
- Reviewing and approving works to buildings in accordance with Presbytery Plans and providing extract minutes to the General Trustees
- Approving the sale of buildings in accordance with Presbytery Plans and providing extract minutes to the General Trustees
- In the event of a the dissolution of a congregation, overseeing the ongoing inspection and maintenance of the property until the building is sold.

3. **What are the responsibilities of the General Trustees?**

The General Trustees (GTs) represent the property-holding arm of the Church of Scotland and play a crucial role in supporting the church's mission throughout Scotland. In particular, the GTs assist congregations in the provision of buildings which can act as a hub for the local community as well as offering warm and welcoming places of worship. In carrying out this important support role, the GTs administer a significant amount of funds which are applied towards the achievement of the church's mission and ministry objectives.

As well as supporting the objectives of the church locally and nationally, the GTs' Board of trustees, Committees and Working Groups play a key role in ensuring good governance in accordance with best practice and charity law.

The General Trustees are responsible for:

- Providing technical, administrative and financial advice and assistance to congregations relating to their buildings and glebes
- Holding of titles and exercising certain powers of administration in relation to buildings vested in them
- Administering the Consolidated Fabric Fund, the Central Fabric Fund and the Consolidated Stipend Fund
- Administering glebes, including lettings and disposals
- Leasing of buildings, where title is held in the name of the General Trustees,
- Providing advice relating to health & safety, including fire safety
- Approval of works to listed places of worship under Ecclesiastical Exemption (when Listed Building Consent would normally be required)
- Accountabilities for buildings in the service of Presbytery planning as determined by local Presbyteries
- Approval of works to buildings and disposal of buildings where required by General Assembly legislation
- Instructing works where congregations have failed to undertake the necessary works to buildings as identified in survey reports
- Administering a framework energy contract for gas and electricity supplies
- Procuring an insurance scheme for buildings and glebes and arranging for the administration of the scheme.

At the 2026 General Assembly, the Act was amended to provide the General Trustees with the following additional powers to ensure that buildings are safe:

- If the General Trustees become aware that a building needs work to meet statutory requirements, they may arrange for the work to be carried out at the congregation's expense.
- If, after taking appropriate professional advice, the General Trustees consider a building unsafe, they may direct the Kirk Session to stop all use of the building and take appropriate steps to prevent access. The Kirk Session must follow this direction. The building must not be used again until it has been made safe and the General Trustees have certified it as safe for use.
- The General Trustees must consult local parties and the Presbytery about the remedial work They must consider whether it is practical or sensible for the congregation to carry out the work, taking account of the building's designation in the Presbytery Mission Plan, and whether the cost is uneconomic. If it is clear that the cost cannot be met, or is not met, by the congregation or through grant or loan funding from the General Trustees, the General Trustees may sell or otherwise dispose of the building with the approval of the local Presbytery. They do not need the approval of the congregation's Financial Board.

The GT Board is responsible for the overall governance and strategic direction of the GTs, ensuring that they are well-managed and abide by their charitable aims. The work of the General Trustees is administered through a number of sub-committees made up of suitably qualified and experienced trustees.

The Trustees are supported by their own staff comprising the Chief Executive, Heads of Departments – Business Support, Policy & Legislation, Buildings & Projects, and Land & Estates - plus support staff as well as the Solicitor of the Church and the staff of the Law Department.

The General Treasurer of the Church is also the Treasurer of the General Trustees with a Finance Manager acting in accounting and day-to-day operational matters.

Appendix 1
Summary of Responsibilities

KIRK SESSION	PRESBYTERY	GENERAL TRUSTEES
• Keep Property Register & Manse Condition • Schedule updated and submitted	• Oversee Mission Plan • General supervision of congregations	• Hold titles for property and glebes. • Manage leasing, letting and disposals
• Inspect buildings (annually if occupied, weekly if unoccupied)	• Have a Fabric Committee with skilled members	• Provide technical, financial and administrative advice to Congregations
• Maintain manse to rental standards	• Review Congregations' property & manse reports annually	• Approve major works, sales and listed building works under Ecclesiastical Exemption
• Arrange repairs and urgent works (using professionals for major projects)	• Report to the General Trustees annually	• Step in if Congregations fail to carry out necessary repairs.
• Report budget	• Instruct Congregations to carry out repairs	• Manage church funds
• Manage insurance (through the COS scheme)	• Arrange energy surveys if needed	• Run energy supply contracts and insurance scheme
• Oversee health & safety (appoint lead, report accidents)	• Approve works and sales • Send records to the General Trustees	• Ensure buildings are aligned with Presbytery Planning
• Approve non-congregational use of buildings		• Instruct works to make buildings safe, closing buildings if required and dispose of buildings if works are unaffordable.
• Undertake & publish Fire Risk Assessments for buildings		

Appendix 2
Transfer of responsibilities in the event of dissolution

In the event of a dissolution of a Congregation, the responsibilities of the Kirk Session are passed to the Presbytery and General Trustees as recorded below:

Responsibility *(additional notes and actions in italic)*	**No Longer Applicable**	**Presbytery**	**General Trustees**
Completing and maintaining the Property Register and Manse Condition Schedule. *(superseded by weekly inspections during dissolution process)*			
Inspecting the occupied and buildings on an annual basis to enable the Property Register and Manse Condition Schedule to be prepared and updated. *(superseded by weekly inspections during dissolution process)*			
Reporting on the budget required to maintain the buildings *(urgent wind and watertight/H&S works only)*		PBO	PBO
Arranging for the necessary works to be undertaken to the buildings to ensure that they are maintained in good condition *(urgent wind and watertight/H&S works only – see below)*			
Ensuring that the manse meets the same standard of condition as if it was being let on the private letting market *(urgent wind and watertight/H&S works only – see below)*			
Seeking the necessary statutory approvals and approvals for the works from Presbytery and the General Trustees			
Carrying out any works to the buildings which are urgently required in the interests of safety or the preservation of the buildings		To arrange	To instruct
Insuring the buildings through the Church of Scotland Insurance Services and complying with the insurance policy conditions *(GT to confirm buildings that are unoccupied to insurer)*			
Appointing a volunteer Health and Safety administrator			

Appendix 2
Transfer of responsibilities in the event of dissolution cont/d

Responsibility *(additional notes and actions in italic)*	**No Longer Applicable**	**Presbytery**	**General Trustees**
Complying with risk and safety requirements as outlined in the Health and Safety Toolkit			H&S officers
Reporting any injuries to people sustained within the buildings or grounds and also any damage (including fire damage) to the buildings or grounds immediately to the Presbytery and General Trustees			
Obtaining professional advice for all works which are more than basic repair or refurbishment from qualified building professionals *(wind & watertight and H&S works only – minimal input from external consultants anticipated)*			PBO
Applying to the General Trustees and Presbytery for the necessary approvals for selling or leasing buildings vested in the General Trustees or where the titles contain an "Assembly Control" clause *(In the event of dissolution, all buildings are to be sold)*			
Inspection of unoccupied buildings on a weekly basis, keeping a record of the inspections and actioning any issues discovered during those inspections			
Approving any use of congregational buildings for anything other than congregational purposes or purposes of an ecclesiastical or charitable nature			
Managing the disposal process for buildings which are being sold *(further details below)*			
Taking due part in the creation and updating of the Presbytery Mission Plan.			
Prepare inventory for churches and halls		To prepare	SDO to review
Answer presale questionnaires			

Appendix 2
Transfer of responsibilities in the event of dissolution cont/d

Responsibility *(additional notes and actions in italic)*	**No Longer Applicable**	**Presbytery**	**General Trustees**
Removal of loose items to comply with insurance conditions and prepare for sale (arranged by Presbytery, costs to be met by GT)			
Inform Law Department of any current leases and GT to instruct terminations if applicable.		Inform	Instruct
Transfer of utilities and insurance to name of GT			
Payment of bills and invoices associated with the above			