

GENERAL TRUSTEES MAY 2018

Proposed Deliverance

The General Assembly:

1. Receive the Report and Accounts of the General Trustees.
2. Encourage Congregational and Presbytery Office-bearers to attend the Property Seminars to be held during 2018 (2.1.5).
3. Urge those congregations which have not done so to appoint a Health & Safety Administrator and those Presbyteries which have not done so to appoint a Health & Safety Co-Ordinator (2.2).
4. Encourage the Trustees in the development of their Property Assets Strategy. (2.3).
5. Encourage the Trustees and Presbyteries to develop a closer working relationship based on the Tayside Cluster Pilot (3.2.1).
6. Encourage the Trustees and the Council of Assembly to have discussions with OSCR so that Central Fabric Fund loans are excluded from Congregational accounts as an Income Resource in line with the treatment adopted by the Charity Commissions for England & Wales and for Northern Ireland (5.2.1).
7. Authorise payment of remuneration of £1,765 to each of Mr Raymond K Young as Chairman and Mr Roger G G Dodd as Vice-Chairman for the past year (6.3).

Report

1. INTRODUCTION

1.1 *“The General Trustees, working in collaboration with Presbyteries and other Church of Scotland agencies, use the land, buildings and investments entrusted to them and offer support and encouragement to congregations to assist them in developing flexible, robust and sustainable resources capable of supporting local mission and worship.” (Our mission).*

1.2 In submitting to the General Assembly their ninety-first report since the passing of the Church of Scotland (Property and Endowments) Act 1925, the Trustees wish to start by expressing their appreciation of the often unsung work and effort which is undertaken by congregational office-bearers and ordinary members in looking after their churches, halls and manses. The Trustees acknowledge that this responsibility is becoming increasingly onerous as the number of members able and willing to assist is reducing at the same time as the demands for compliance with external legislation are increasing.

2. AN ESTATE FIT FOR PURPOSE

2.1 New Opportunities, Challenges and Risks

2.1.1 The Church’s estate at congregational level comprises around 1,500 buildings (of which around 830 are manses) and 500 glebes. Many of the buildings present modern, welcoming spaces to encourage communities to worship and to share in ministry. New buildings are still being built. Buildings we have inherited from previous generations are being refurbished and upgraded to meet the needs and expectations of the 21st century.

2.1.2 There are increasing numbers of churches and halls that have been built, modernised and adapted to be more than places of worship and witness for congregations but also to provide places for the wider community.

2.1.3 Examples of both can be found within the bounds of Perth Presbytery. In the last year the Madoch Centre has been added to the list of new church centres, while the congregation of St Matthew’s in Perth city centre has

transformed the sanctuary. Built on part of the Glebe, the Madoch Centre at St Madoes between Perth and Dundee opened in 2017 to replace the traditional parish church building and is an excellent example of successful leveraging of external monies as part of the funding of the project. St Matthew's has created a welcoming coffee area and a multi-purpose space that provides for worship, theatre and conferences to add to its existing suite of halls. Its location in the centre of the city means that it is much in demand by the wider community.

2.1.4 Elsewhere, congregations such as in Newmachar have built new halls to provide much needed accommodation for use by both church and the local community. And this pattern of new buildings and revitalised older ones can be seen across the country. In Sighthill, Glasgow, the site of the new St Rollox Church Centre is being prepared with construction due to begin shortly. And more Church buildings are being transformed to provide high quality spaces for worship and for mission.

2.1.5 So, despite the image that many have of the Church and its buildings, all is not doom and gloom. There are encouraging signs that there are office-bearers willing to tackle the problems they face. One of the principal risks identified in the Trustees' Risk Register is "a build-up of major property-related problems at congregational level due to a lack of personnel with relevant experience combined with a failure to ensure that basic maintenance programmes are undertaken." In a practical effort to address this, in 2017 the Trustees held six seminars throughout the country which were attended by a total of 592 office bearers and Ministers representing 42 Presbyteries. The feedback has been overwhelmingly positive and various improvements will be made for the next series which will be held in the latter half of this year. In February this year, the first Seminar specifically aimed at Presbytery Property Conveners was held at the Engine Shed in Stirling and it is planned to repeat this too on a regular basis.

2.2 Safe Buildings

2.2.1 The Trustees are pleased to report that at the time of writing, 70% of congregations have appointed a Health & Safety Administrator and that 50% of Presbyteries have appointed a Health & Safety Co-ordinator. The Trustees would encourage the remaining congregations and Presbyteries to make these appointments. The *Health & Safety Toolkit* launched at last year's Assembly has been

universally well-received. Since then, Brian Auld, the Safe Buildings Consultant, has undertaken 16 accredited training events on health and safety including food hygiene, 34 presentations and has dealt with over 259 pro-active enquiries. He has also dealt with four enforcement activities.

2.3 A Strategy for Property Assets

2.3.1 A second risk in the Trustees Risk Register is that there is "No co-ordinated strategy by the Church of Scotland to identify and timeously deal with surplus and redundant buildings (whether in good condition or not) resulting in inappropriate decisions at all levels of the Church structure." It is worth noting that the Church of Scotland is not unique in facing various challenges. The Report of the Taylor Review of the Church of England's Churches and Cathedrals was published earlier this year. Even allowing for the distinctive legal relationship between the Church of England and the State, there are many similarities with the experience of the Church of Scotland and its buildings. The Built Environment Forum Scotland (BEFS) representing organisations involved in the built heritage, including the Trustees, is keen to explore with the Scottish Government the merits of a similar review of ecclesiastical buildings in Scotland.

2.3.2 The Trustees engaged with the Council of Assembly as it prepared its Strategic Report. Early in the process, it was recognised that buildings had to be an integral part of the Strategy. The strap-line of "*well-equipped spaces in the right places*" applies not just to the functional buildings used by congregations but also to the likes of the national offices and the buildings operated by the Unincorporated Councils and Committees. This is just a starting point as the Trustees have committed themselves to the preparation of a detailed strategy by 2020 in respect of congregational and other church buildings which will cover asset management (quinquennial reports, health and safety matters, monitoring, etc), financial investment including criteria for awards of loans and grants including follow-up audit and assurance, and disposal of redundant buildings based on supporting a robust Presbytery Planning system

2.4 Too many buildings?

2.4.1 Like others, the Trustees remain concerned that the Church of Scotland continues to have too many buildings as part of its heritable estate. The Trustees recognize that even discussing a reduction in the number of buildings is an emotional issue but there is also a major issue of Christian stewardship when so much time, money and talent is

invested in buildings which are no longer necessary, or are in the wrong place or are no longer fit for purpose. This effort detracts from effective worship and mission.

2.4.2 Presbyteries have a difficult but important role in determining what buildings are needed so the Trustees have begun exploring in consultation with a number of Presbyteries what forms of guidance and support they can offer which might assist Presbyteries in carrying out this function. One output is expected to be a *Required Buildings Toolkit* to help Presbyteries.

2.4.3 The difficulties facing congregations and Presbyteries are underscored by the fact that the Trustees are the owners of the largest number of Listed buildings in Scotland which can pose additional challenges for maintenance, repair and improvement.

2.5 Financial Resources

2.5.1 One of the biggest challenges facing the Trustees is to continue to provide some of the financial resources by way of grants and loans as well as technical and professional advice to congregations to meet the growing demand for repair, improvement and new-build projects in respect of churches, halls and manses. This will be achievable only by prioritising the resources. Agreeing what tests and filters should be used to determine priorities will not be easy.

2.5.2 Details of the financial support available from the Trustees and some thoughts on how the financing of property-related works might be dealt with differently in the future are considered later in the report at Section 5.1.

2.6 New Partnerships

2.6.1 Another risk identified in the Risk Register is limited control over external organisations whose decisions impact adversely on the work of the Trustees. A stark example occurred in November last year when the Heritage Lottery Fund withdrew its financial support for the Grants for Places of Worship Scheme without any consultation with any of the denominations in Scotland. The Trustees deplore this action and are thankful that Historic Environment Scotland has undertaken to continue with its financial support for places of worship. The Listed Places of Worship VAT Grant Scheme continues to deliver reimbursement of the VAT element on a wide range of repairs on Listed churches.

2.6.2 On the positive side, the Trustees are pleased to report that increasingly open and effective conversations are taking place with external agencies such as Historic Environment Scotland which has also had to grapple with putting in place an asset management plan against a backdrop of financial constraints. We are moving in the direction of a more collaborative approach to buildings-related issues.

2.6.3 The first example of a community purchase of an urban building under the recently-extended Community Right-to-Buy legislation involved the sale of the former Portobello Old church and halls in Edinburgh to Action Party. It is worth noting that this case has led to a productive meeting with representatives of Community Land Scotland and the Development Trusts Association Scotland on a range of possibilities for community purchase of redundant churches and halls. One outcome has been agreement to develop a protocol which will assist the Trustees and congregations in determining whether a “community disposal” is an appropriate outcome.

2.7 Glebes

2.7.1 When reflecting on the scale of the Church’s estate, it is important to remember that the Trustees also own around 12,500 acres of agricultural land in the form of Glebes. There are around 700 tenancies involving either agricultural or amenity use. The use of Glebe land and who uses it are important issues for rural congregations given the direct contribution which rental income makes towards paying for the cost of parish ministry. Where a Glebe is sold for development value, then the capital receipt and the accruing income can greatly benefit not only the immediate congregation but the wider Church as well.

2.7.2 Congregations often form one of the more stable constituencies within local communities but are not regarded as community bodies under the raft of land reform legislation in the last decade or so. Nevertheless, the Trustees regard Glebe land as having potential benefits for the community by boosting the business operation of local farmers including assisting new entrants into farming, in some cases by enabling allotments and community gardens and in others by providing recreational sports and amenity spaces. With all of the foregoing in mind, the Trustees are members of both Scottish Land & Estates and Community Land Scotland.

2.7.3 The Trustees have also had an initial meeting with the Chair of the Scottish Land Commission which has been tasked by the Scottish Government to promote research, debate and policy on “making more of Scotland’s land”.

2.7.4 Glebe land will also be part of the Trustees' 2020 Property Assets Strategy.

3. REVIEW AND REFORM

3.1 In last year’s report the Trustees referred to the start of a process of internal review under the heading of “Way Forward”. Very considerable work has been undertaken over the whole range of the Trustees activities as well as the operation of the Trustees’ Department. A number of key elements have emerged which are already bearing fruit.

3.2 Partnerships within the Church

3.2.1 Presbyteries – the Tayside Cluster Pilot

Over the past year, Trustee representatives have been meeting regularly with the Clerks of St Andrews, Angus, Dundee, Perth and Dunkeld & Meigle Presbyteries in an attempt to identify the building-related issues on which they would welcome support and the scope for cross-Presbytery collaboration. With experience of a similar appointment in Glasgow and Hamilton Presbyteries, the Cluster is considering the appointment of a paid, professional Buildings Officer to work with congregations across the five Presbyteries. While the detail of how this is to be paid for and the scope of the Officer’s role needs further work, the hope is that an appointment such as this would boost the ability of the five Presbyteries to provide an effective, front-line regional resource for congregations.

3.2.1.1 Other Presbytery Clerks have expressed an interest in similar arrangements. As the Trustees develop their strategy, they would be delighted to hear from any Clerks or Property Committee Conveners who would like to discuss this further.

3.2.2 Council of Assembly

3.2.2.1 In addition to the collaboration with the Council of Assembly on its Strategic Report already referred to, the Trustees were invited to work with the Council on the preparation of its report on the National Offices Building Project which it is proposed to bring to the 2019 Assembly. The Chairman of the Trustees now routinely attends the Council’s meetings.

3.2.3 Committee on Church Art & Architecture (CARTA)

3.2.3.1 Following on from the introduction of a simplified process (“the single gateway”) for CARTA’s involvement as an advisory body to the Trustees, a Memorandum of Understanding is currently being drafted. It is hoped that this will be ready by the start of this year’s Assembly.

3.2.4 Ministries Council

3.2.4.1 The Trustees and the Council have jointly funded the Chance To Thrive process for several years with significant lessons being learned about how congregations are best enabled to develop for themselves the skills and confidence to be robust faith communities.

3.2.4.2 The Trustees are now part of the Presbytery Planning Task Group and are working closely with the Council on integrating the ministry and property asset planning process.

3.2.4.3 As part of the Trustees’ Way Forward process, the Manse Working Group was privileged to have had considerable input from Rev Angus Mathieson, then Partnership Development Secretary with the Council.

3.2.5 Church & Society Council

3.2.5.1 Representatives of the Council and the Trustees have met on a number of occasions recently to share their thoughts on issues of mutual interest including aspects of Land Reform and Community Empowerment, as well as use of land and energy conservation, the latter including a major study on church buildings in Cowal. The Council’s convener, Rev Dr Richard Frazer, has attended a meeting of the Trustees’ Glebes Committee.

3.2.6 Congregations

3.2.6.1 The 5-yearly property inspection system has been in place since 1979. It relies on the professional input of Architects, Building Surveyors and Structural Engineers appointed by individual Presbyteries. It has been clear for some time that significant issues are the mixed quality of reports, the lack of any engagement by the professional with the office-bearers once the report has been completed, the tendency for reports to be put up on a shelf and the inconsistent follow-up by Presbytery Property Committees due to resource and time constraints. The Trustees aim to hold consultations with Presbyteries over the coming year with a view to introducing more effective arrangements for

the future. Reference is made to Appendix 1 which contains information about the professional reports as well as the examination of Property Registers and Manse Condition Schedules in the twelve months to 30 June 2017.

3.2.7 Scottish Churches Committee

3.2.7.1 The Committee which meets four times a year represents the major Christian denominations in Scotland. The Trustees are represented by their Secretary. It deals with secular issues affecting the Churches ranging from Scottish and UK Parliamentary legislation, safeguarding matters, taxation, charity regulation and of course property-related issues. These have included lobbying successfully for the retention and reform of the water rates exemption.

4. BETTER COMMUNICATION

4.1 The Trustees recognise that they need to improve communications with congregations and Presbyteries. The Way Forward process has identified this as one of the priorities to tackle. The Trustees are working more closely with the Media and Communications Department and will shortly be transitioning the Working Group into an Executive Committee of the Trustees to ensure that better communication is given the importance which it deserves.

5. OTHER MATTERS

5.1 Finance

5.1.1 Although the Trustees have Funds with many millions of pounds under their administration, all but a small portion is held for the benefit of individual congregations either to help them pay for parish ministry costs or to assist them in the provision of well-equipped spaces in the right places. A key element of the developing Property Assets Strategy will be to ensure that the appropriate balance is held between the genuine needs of individual congregations for ministry and buildings provision on the one hand and on the other the need for a sharing of resources as part of a theological commitment to a national Presbyterian model of governance.

5.1.2 In 1995, the Assembly passed legislation which broke the tie between the proceeds arising from the sale of buildings and the parish and neighbourhood served by those buildings. This enabled congregations to donate monies from their Consolidated Fabric Fund holdings to other

congregations in the same linking or Presbytery facing buildings-related expenditure. It enabled the Levy on property sales to be applied for the benefit equally of the *Go For It* Fund (administered through the Ministries Council) and of the Trustees' Central Fabric Fund specifically for congregations in Scotland's poorest rural and urban communities. The Trustees will be consulting with Presbyteries on what greater role they might play in ensuring better use of invested monies.

5.1.3 There are a number of drivers for these conversations:

- The relatively small amount of monies available to the Trustees which is not held for individual congregations: the Central Fabric Fund budget for 2018 for grants for repairs and improvement projects across Scotland is only £1.5m. The amount of grants made available in 2017 was £2.17m.
- The largest fabric reserve which the Trustees administer is the Consolidated Fabric Fund all of which is held on behalf of individual congregations. No two congregations have the same level of holdings as these are derived largely from the sale of buildings over the years. Many congregations routinely make use of both the capital to help cover the cost of repairs and improvements and the accruing revenue towards running costs, but nevertheless the Fund amounted to £60.7m at the end of 2017. Is there scope for re-allocation and how might this be achieved?
- The Consolidated Fabric Fund has a second element which is the capitalised value of the heritable assets comprising churches, halls and manses. At the end of 2017, the capitalised value amounted to £514.5m which the Trustees believe is a fair and reasonable assessment of the value of the buildings owned by them. The Trustees would emphasise this does not represent money in the bank nor is it an indication of market value.
- By the end of 2017, the Levy on property sale proceeds had generated £248,000 and was split equally between the Central Fabric Fund and the *Go For It* Fund. The Levy, first introduced in 2003, was the one of the Trustees' responses to the challenge by the 2001 Assembly for resources to be allocated to the congregations operating in Scotland's poorest communities. It has never been reviewed but now is the time as part of the overall strategy.

- Although not a fabric reserve, the Consolidated Stipend Fund is also under the Trustees' administration and at the end of 2017 had a capital value of £93.2m. Derived largely from the sale of Glebes over the years, it is invested for the long term through the Growth Fund of the Church of Scotland Investors Trust. The income attributable to each congregation's holding is allocated towards that congregation's M&M contribution thereby freeing up an equivalent amount of general income for other purposes. Overall, the Fund contributes around 7% annually towards the cost of parish ministry. The Trustees are not proposing that the two Consolidated Funds become a free-for-all as there is clear need to support both ministry and buildings but there may be scope to make it easier to allocate monies between the two as needs change.

5.1.4 Statistical information on the Consolidated Stipend and Central Fabric Funds and details of the value of the heritable assets vested in the Trustees is contained in the Appendices.

5.1.5 The Trustees' Accounts for the year 2017 as audited by the Auditor of the Church will be laid on the table at the Assembly. Copies of the annual report and Financial Statements are available from the Secretary. The firm of registered Auditors appointed to audit the Accounts of the Unincorporated Councils and Committees for 2018 have been re-appointed by the Trustees to audit their Accounts for that year.

5.2 Representations to OSCR

5.2.1 As a result of the accounting policy adopted by OSCR which requires one-off payments of grants or loans to be treated as income (rather than capital), those congregations which receive large loans (whether from Church or external sources) or legacies and bequests can often face significant additional administrative and cost burdens in the preparation of accounts. Another consequence can be the loss of part or all of the water rates exemption. The costs of projects such as major roof and stonework repairs, structural alterations or new-builds can easily put congregations into this situation and some do not have the local skills to cope. The Trustees wish to engage with the Council of Assembly's Finance Group and the General Treasurer to discuss making representations to OSCR to amend its accounting policy so as to bring it into line with other Charity Regulators in the UK.

5.3 Land Registration

5.3.1 The Trustees have reported in detail to the Assembly over the last three years on the Scottish Government's programme to complete the process of holding all titles to land in Scotland on the Land Register with the aim of completion by 2024. The Trustees are pleased to be working in support of the Registers of Scotland in respect of titles of the properties owned by them. The Law Department has been concentrating on two methods, the first being voluntary registration for which the Keeper of the Registers is currently offering a 25% discount on the registration fees at least until mid-2019. As the process is labour intensive for the Law Department, the Trustees are focussing on those cases where registration is essential or expedient, particularly with Glebe land in rural areas.

5.3.2 The second method involves the Law Department collaborating with Keeper in a special programme of registering the title of an agreed list of the Church's "heritage assets". The Trustees were delighted that in October 2017 the title to St Giles' Cathedral was the first one to be registered. The Department continues to work closely with the Keeper to complete further transfers.

5.3.3 The Solicitor of the Church would wish to emphasise that congregations which have title to some or all of their buildings held in the name of local trustees must also seriously consider voluntary registration and would encourage them to contact the Law Department for free advice and guidance.

5.4 Energy Procurement

5.4.1 The Electricity and Gas Supply Scheme through SSE plc (trading as Scottish Hydro) for non-domestic buildings continues to deliver significant benefits for congregations. The three-year electricity supply contract will expire on 31 March 2019 so the Trustees will be taking steps to set up a re-tendering process. They are pleased to report that with the active assistance of SSE plc there is now in place a robust administrative system which will enable the process to be dealt with in-house.

5.4.2 Further information about the Scheme – it is not too late to join! – is available from the Trustees' Department by contacting Sara Deeks on 0131 225 5722 ext 2271 or emailing: gtenergy@churchofscotland.org.uk

5.5 Insurance

5.5.1 The Church of Scotland Insurance Services Ltd is wholly owned by the General Trustees and is authorised and regulated by the Financial Conduct Authority. The Company arranges cover for most classes of general insurance for Church of Scotland congregations as well as congregations of other denominations.

5.5.2 In 2017 the Company successfully implemented a small number of cover improvements and the agreed rating reduction to the Church Insurance Scheme. The rating has been further enhanced effective from 1 January 2017. For more information regarding the Scheme please visit the Company's web site at www.cosic.co.uk

5.5.3 During 2017, the Company transferred £1,424,446 under Gift Aid to the General Trustees. The Trustees wish to record their appreciation of the significant financial contribution made by the Company towards the Trustees' work. None of the General Trustees who are Directors of the Company receive any remuneration for their services.

In accordance with current accounting requirements, the 2017 Annual Accounts of the Company have been consolidated with those of the Trustees.

6. PROCEDURAL MATTERS

6.1 The Trustees report the retirement of three of their number: Mr Peter F King, Mr Arthur S McDonald and Mr Alexander (Alisdair) Pringle. Mr King who was appointed in 2005 served as a member of the Finance Committee bringing his experience not just from a long career in Scottish banking but also as a congregational Treasurer to the benefit of the Trustees. He was the convener of the Committee from 2010 until his retirement. Mr McDonald, a Chartered Surveyor, was appointed in 2014 serving on the Fabric Committee. He was a valued member on many deputation visits to congregations dealing with a wide variety of building-related issues. Mr Pringle was co-opted as an Advisory Member in 2013 and was appointed to the Finance Committee where his calm competence and experience as a Chartered Accountant served the Committee well.

6.2 In the year to the date of this Report, the Trustees have co-opted Mr James Alexander, Mr Robert Bell, Mr William Gill, Rev Kenneth I Mackenzie and Mr David Mitchell as Advisory Members.

6.3 The Trustees recommend that for their services as Chairman and Vice-Chairman respectively for the past year, Mr Raymond K Young and Mr Roger G G Dodd should receive remuneration of £1,775 as authorised by S.38(1) of the 1925 Act.

6.4 Determinations made under Regulations V 1995

6.4.1 These Regulations provide a mechanism to re-allocate the capital held by the Trustees for the benefit of congregations in the Consolidated Fabric and Stipend Funds. The following re-allocation was made during 2017: Edinburgh:- Ratho - £10,464 from Stipend to Fabric.

6.5 Determinations made under Act VII 1995

6.5.1 The Trustees report that under the powers delegated to them by the General Assembly by Act VII 1995 (as amended by Act XIII 1996) they have made 64 Determinations as set out in Appendix 6.

On behalf of the General Trustees

RAYMOND K YOUNG, *Chairman*
ROGER G G DODD, *Vice-Chairman*
DAVID D ROBERTSON, *Secretary and Clerk*

Appendix 1

- 26 out of 44 Presbyteries submitted a Diligence Report (2016 – 34/44; 2015 – 34/44);
- Out of 884 congregations reported on, 876 Property Registers and 619 Manse Condition Schedules had been examined by Presbytery Property Committees;
- 100 professional 5-yearly inspection reports had been obtained and issued;
- of the 26 Presbyteries, 5 were behind schedule in obtaining professional reports.

Appendix 2

CONSOLIDATED STIPEND FUND

Capital	Total Value	Value of Share
31 December 2013	£73,565,935	£4.7268
31 December 2014	£76,440,828	£4.9099
31 December 2015	£77,666,271	£4.9668
31 December 2016	£86,275,370	£5.4390
31 December 2017	£93,206,314	£5,8330

	Revenue	Income	Shares Issued at 31 December	Rate of Dividend
2013		£2,930,183	15,563,546	£0.1861
2014		£3,001,209	15,568,718	£0.1880
2015		£2,998,499	15,637,028	£0.1935
2016		£3,018,391	15,746,459	£0.1890
2017		£3,055,377	15,944,559	£0.1920

During 2017 the sum of £1,740,505 was admitted to the Fund in exchange for 315,840 shares.

Appendix 3

CENTRAL FABRIC FUND

Comparative figures for loans and grants voted over the past three years:

	2017 £	2016 £	2015 £
Interest-bearing Loans	2,090,000	2,335,000	1,343,000
Interest-free Loans	1,878,000	2,198,000	1,334,000
Bridging Loan	0	0	225,000
	<u>3,968,000</u>	<u>4,533,000</u>	<u>2,902,000</u>
Standard Grants	1,387,000	902,000	858,000
Priority Grants	780,000	1,052,000	1,077,000
	<u>2,167,000</u>	<u>1,954,000</u>	<u>1,935,000</u>

Appendix 4

SYNOPSIS OF CENTRAL FABRIC FUND GRANTS AND LOANS VOTED IN 2017

		CHURCHES/HALLS			MANSES		TOTAL amount £
		no	amount £	no	amount £	no	
Grants	Standard	79	1,137,000	21	250,000	100	1,387,000
	Priority	21	381,000	6	399,000	27	780,000
Loans	5%	19	1,280,000	2	550,000	21	1,830,000
	3%	5	220,000	2	40,000	4	260,000
	Interest Free	27	740,000	6	1,138,000	29	1,878,000
Bridging Loans		-	-	-	-	-	-

Appendix 5**VALUE OF HERITABLE ASSETS VESTED IN THE GENERAL TRUSTEES**

	2017 £		2016 £	
Glebeland	36,548,000	(12,501 acres)	35,882,000	(12,520 acres)
Land Other	285,000	(1 item)		
Churches including integral halls	195,361,000	(1,335 properties)	193,915,000	(197 properties)
Halls	19,417	(196 properties)	19,227,000	(197 properties)
Manses	<u>202,000,000</u>	(828 properties)	<u>259,369,000</u>	(833 properties)
	<u>514,511,000</u>		<u>508,393,000</u>	

Appendix 6**DETERMINATIONS MADE UNDER ACT VII 1995****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:

Altnaharra & Farr – Altnaharra Church; Bishopbriggs: Kenmure – Manse; Blair Atholl & Struan – Struan Church; Campbeltown: Highland – Manse; Carnwath – Manse; Carnwath – Church; Coldstream & District Parishes – Swinton Manse; Crail – Manse; Dalton & Hightae – Hightae Church; Dunkeld Parish Church – Dowally Church; Durisdeer – Manse; Edenshead & Strathmiglo – Hall; Edinburgh: Holy Trinity – Manse; Edinburgh: Meadowbank – (1) Holyrood Abbey Manse (2) London Road Church and Hall and (3) Garage; Edinburgh: Willowbrae – Craigentenny St Christopher’s Church and Hall; Elie, Kilconquhar & Colinsburgh – Manse; Foss & Rannoch – Manse; Galston – Manse; Gatehouse & Borgue – Borgue Church; Gigha & Cara – Manse; Glasgow: Eastwood – Caretaker’s Cottage; Glasgow: Mossparc – Church and Hall; Glasgow: St Andrew & St Nicholas – Penilee Church and Hall; Glencairn & Moniaive – Glencairn Church; Kilmaronock Gartocharn – Kilmaronock Church; Kilninver & Kilmelford – Kilninver Church; Kirkconnel – Manse; Kirkmichael, Tynwald & Thorwald – Manse; Knockbain – Manse; Largo & Newburn – Church Rooms; Liddesdale – Saughtree Church; Lochbroom & Ullapool – Clachan Church; Luce Valley – New Luce Church; Maryculter Trinity – Kirkton Cottage; Milton of Campsie – Church; Montrose: South and Ferryden – Melville South

Church and Halls; Northmavine – North Roe Church; Paisley: Stow Brae Kirk – Manse; Perth: North – Flats; Rogart – Pitfure Church and Hall; St Madoes & Kinfauns – Church; Sandbank – Church and Hall; Stow: St Mary of Wedale & Heriot – Manse; The Glens & Kirriemuir Old – (1) Memus Church and (2) Glenprosen Church; Yell – St John’s Church and 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:

Acharacle; Assynt & Stoer; Beith; Burntisland; Coldstream & District Parishes; Cushnie & Tough; Dunbarney & Forgandenny; Dunnichen Letholm & Kirkden; Kirkconnel; Maryculter: Trinity; Melness & Tongue; Perth: Kinnoull; The Isla Parishes

Miscellaneous Sales:

The General Trustees made the following miscellaneous determinations:

Aberdeen: Gilcomston South (Dissolved) – sale of Church and Hall and proceeds credited to Central Fabric Fund; Edinburgh: Dean (Dissolved) – sale of Church and Hall and proceeds credited to Central Fabric Fund; Social Care Council – sale of Achvarasdale Care Home and proceeds remitted to Social Care Council