

RESEARCH REPORT  
ON  
CHURCH-STATE RELATIONSHIPS  
IN SELECTED EUROPEAN COUNTRIES



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June 2008

Commissioned by the Historic Environment Advisory Council for Scotland (HEACS)

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## 1. INTRODUCTION

This Research Report has been prepared in support of the HEACS report on 'The Future of Ecclesiastical Heritage in Scotland in a Time of Demographic Change'. The content is based on a scoping study agreed by the HEACS Churches Working Group on 29th April 2008.

The Research Report is intended to outline the current church-state relationships in most European countries, and to examine the issues of protection and funding for places of worship in more detail in England, France, Germany and Denmark. For ease of comparison, a brief survey of these issues in Scotland is also included. Further detail on Scotland is contained in a separate research report on 'The Extent of the Ecclesiastical Heritage in Scotland'.

## 2. LIMITATIONS

Within the time limitations of the project it is only possible to provide a brief and partial overview of church-state relationships and related heritage issues in each of the selected comparator countries. The overviews are based on readily accessible material, mainly in English and French, and largely derived from the internet. No visits were undertaken for the purpose of the studies.

Direct statistical comparisons between each country are difficult because the statistics are compiled by various bodies in different ways and at different times. Any figures quoted are for indicative purposes to provide an approximation of scale, or to illustrate a general trend. Figures should not be regarded as definitive.



*Last Judgement carving (1130-35) by Gislebertus, West Tympanum, Cathédrale Saint-Lazare d'Autun, France.*

### 3. SUMMARY

Whilst the selected comparator countries have distinctive church-state relationships and heritage protection/funding arrangements, it appears that all are facing significant challenges to their ecclesiastical heritage through demographic change. The problems are most acute in rural areas, where aging and declining congregations and lack of resources are threatening the viability of retaining the buildings in active use as places of worship. Redundancy from original usage presents threats in terms of damage by neglect or arson, or loss of character and fabric/contents through conversion.

England and France noted particular difficulties with large churches dating from the 19th century for several reasons: their size and complexity of construction; their location in relatively deprived areas; and general negative perceptions of their heritage value in comparison with older buildings.

Denmark appears to have the lowest level of church redundancy, but there is considerable debate about the levels of expenditure on buildings versus ministry and mission. Germany has particular redundancy and repair issues relating to the former Communist states. In France the demolition of church buildings has become a highly politicized issue because most of the Roman Catholic Church buildings are owned by the municipal (i.e. state) authorities.

In all the selected comparator countries there are various schemes through which historic places of worship can be assisted. Some are general heritage conservation programmes, whilst others are specifically targeted at places of worship. In all cases, funding from outside the individual faiths is aimed at protected buildings. English Heritage appears to be the most proactive state agency in identifying the nature and scope of the threats specific to historic places of worship, and in starting to address the issues in a strategic manner. In all countries the most successful outcomes seem to be based on locally-driven projects and initiatives with central technical/resource support.

### 4. EUROPEAN CHURCH-STATE RELATIONSHIPS

A summary of church-state relationships for most European countries is set out in Appendix A.

### 5. EUROPEAN POLICY CONTEXT

The [European Parliamentary Assembly Resolution 916](#) (1989) on redundant religious buildings called on the responsible authorities (Church, government and local) to co-operate with interested organisations and experts with a view to:

- i. taking effective measures to preserve redundant religious buildings and secure wherever possible their appropriate future use ;
- ii. consolidating (in compatible computerised form) surveys of redundant religious buildings, of their architectural and historical significance, and of their current use, and regularly updating such surveys which should also reflect contemporary interest and include nineteenth and twentieth century buildings;
- iii. ensuring effective protection for the survival of the original fabric and fittings of such buildings pending future readaptation;
- iv. avoiding, except in cases of exceptional architectural, historic or commemorative interest, the preservation of religious buildings as ruins;
- v. promoting projects for reuse and readaptation which are not incompatible with the original function of the building and do not cause irreversible alteration to the original fabric;
- vi. providing funds or tax benefits for the restoration, repair and maintenance of religious buildings, whether in use or redundant, in order to ensure they are not abandoned;

- vii. encouraging a more imaginative use of existing religious buildings;
- viii. assuring the supply of appropriate building materials, and encouraging the research, crafts and support work necessary for the continuous upkeep of religious buildings;
- ix. encouraging the inclusion of redundant religious buildings in the redevelopment of cultural itineraries throughout Europe, and ensuring that the proceeds of cultural tourism are channelled into the preservation of the buildings tourists visit.

A further recommendation of the [European Assembly, Recommendation 1484](#) (2000), relates to the management of cathedrals and other major religious buildings in use. The Assembly recommends that the Committee of Ministers:

- i. examine the various models for the maintenance, conservation and repair of major religious buildings still in use in Europe and draw up a code of good practice for their effective management while recognising the rights and responsibilities of the religious communities;
- ii. organise from time to time conferences at which experience in the management of cathedrals and other major religious buildings in use can be exchanged, and promote the creation of a database on that subject;
- iii. ask the governments of member states to:
  - a. ensure that adequate and appropriate lists are drawn up of major religious buildings and sites of cultural and historical importance (according to the general criteria applied for monument listing);
  - b. draw up conservation plans for each major religious monument or site in consultation with the religious authorities involved;
  - c. encourage partnerships between the religious authorities, local interest groups, conservation firms and tourist organisations and co-ordinate such initiatives on a broader national basis;
  - d. draw on the code of practice and encourage the multifunctional use of religious buildings wherever appropriate;
  - e. make sure that adequate funding is available and control provided for the proper maintenance of the major religious monuments.

## 6. SCOTLAND

### Church-State Relationship

Under the [1921 Church of Scotland Act](#), which confirmed the earlier 'Articles Declaratory' of the Kirk, the Church of Scotland is the national church of Scotland, but it is not an 'established' state church. The Queen is not the supreme governor of the Church of Scotland, as she is in the Church of England. The sovereign has the right to attend the General Assembly, but not to take part in its deliberations. The Oath of Accession includes a promise to "*maintain and preserve the Protestant Religion and Presbyterian Church Government*". The Church of Scotland (the Kirk) is not State-controlled, and neither the Scottish nor the Westminster Parliaments are involved in Kirk appointments. In matters of doctrine, government, discipline and worship, the Church of Scotland is free of State interference, operating under a constitution largely contained in the Articles Declaratory.

### Extent of faith groups by denomination

**Table 1: 2001 Census Scotland – current religion**

Church of Scotland	42.4
Roman Catholic	15.9
Other Christian	6.8
Buddhist	0.1
Hindu	0.1
Jewish	0.1
Muslim	0.8
Sikh	0.1
Another Religion	0.5
None	27.5
Not Answered	5.5

Source: [General Register Office Scotland](#)

The 2001 Census returns record 42.4% of the population describing their Christian denomination as 'Church of Scotland', but the formal membership of the Kirk is approximately 480,000 people, or about 9% of the population.

### Particular issues

Please see separate 'Extent of Ecclesiastical Heritage' research report.

### Built Heritage Controls

Monuments of national importance are given legal protection under the [Ancient Monuments and Archaeological Areas Act 1979](#). Listed buildings and conservation areas are covered by the [Planning \(Listed Buildings & Conservation Areas\)\(Scotland\) Act 1997](#).

Under the 1997 Act, churches in ecclesiastical use are exempt from the provisions for listed building consent. A voluntary pilot scheme was undertaken between 2002 and 2004 involving Christian denominations represented on the Scottish Churches Committee.

The full details of the scheme are set out in Appendix B. In summary, where listed building consent was normally (but for ecclesiastical exemption) required for external works to ecclesiastical buildings in use, applications for consent were considered by the planning authority. Applications for category A and B listed buildings were referred to Historic Scotland. In cases of disagreement

between the applicants and either the planning authority or Historic Scotland, the application was referred to the denomination's 'Decision-Making Body' (DMB) as arbiter. Works to the interiors of ecclesiastical buildings in use remained exempt from listed building controls. The scheme was extended from 1 January 2006, subject to re-assessment every 3 years by Historic Scotland (in discussion with the Scottish Churches Committee, COSLA, and the Scottish Society of Directors of Planning).

Normal planning permission and building warrant requirements apply to ecclesiastical buildings in use. Sections 59 and 60 of the 1997 Act require that planning authorities must advertise and have regard to the effects of development on the setting of any listed building, including buildings in ecclesiastical use. The Town & Country Planning (General Development Procedure) (Scotland) Order 1992 requires that all planning applications affecting category A listed buildings and sites of scheduled monuments are referred to Historic Scotland (on behalf of the Scottish Ministers). Where Historic Scotland objects to the development, the application must be referred to the Scottish Government Directorate of the Built Environment (also on behalf of Scottish Ministers) for a decision on whether to 'call-in' the case. Whilst the reasoning for objections by Historic Scotland are usually made public, the criteria and reasoning for 'call-in' decisions by the Directorate of the Built Environment are not published.

## **Funding**

### ***Faiths***

Loans and grants are available from the Church of Scotland Central Fabric Fund which is operated by the Church of Scotland General Trustees for the purchase, building, repair and improvement of Churches, Halls and Manses and in certain other special cases as determined by the General Trustees. Some local Presbyteries also hold funds from which grants can be made for fabric repair and improvement. Individual Kirk Sessions are generally responsible for funding the maintenance and repair of their church buildings. Similarly, local church congregations are responsible for Roman Catholic and Episcopal Church buildings, with technical and some financial support at Diocesan level.

### ***Central Government***

The principal source of funding for major works to outstanding protected buildings is the 'Repair Grants for Places of Worship' scheme, operated by Historic Scotland and the Heritage Lottery Fund. Historic Scotland also supports the Church Buildings Maintenance in Scotland Project in conjunction with the Church of Scotland, the Scottish Episcopal Church and the Roman Catholic Bishops' Conference of Scotland.<sup>1</sup>

The Listed Places of Worship Grant Scheme allows VAT on eligible repair or maintenance of protected buildings to be reclaimed in grant, subject to certain conditions.<sup>2</sup>

### ***Local government***

The 1997 Act permits a local authority to contribute by grant or loan towards the maintenance or repair of historic buildings in its area, including churches. In practice, the pressure on local authority budgets generally results in relatively modest contributions towards repair or maintenance of places of worship.

### ***Trusts and other bodies***

The Scottish Churches Architectural Heritage Trust was established in 1978 to assist congregations of any denomination in Scotland in the preservation and upkeep of church buildings that are in regular use for public worship, principally by raising funds for their repair and restoration and by acting as a source of technical advice and assistance on maintenance and repair.<sup>3</sup>

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1 [www.maintainyourchurch.org.uk](http://www.maintainyourchurch.org.uk)

2 [www.lpwscheme.org.uk](http://www.lpwscheme.org.uk)

3 [www.scaht.org.uk](http://www.scaht.org.uk)

The Scottish Redundant Churches Trust (SRCT) was established in 1996 to secure the future of nationally important churches threatened by closure.<sup>4</sup> Churches are selected on the basis of their architectural and historic merit. The Trust takes these buildings into care and conserves them to ensure that they survive for the enjoyment and inspiration of current and future generations. Churches belonging to all denominations, and places of religious worship of all faiths, are eligible for care by the Trust. Churches in Trust care are made freely accessible to visitors and to their communities as places for occasional worship, venues for religious and secular events, and as heritage resources.

A number of other grant-giving trusts and foundations operate in the field of the conservation of places of worship including: the Baird Trust; the Bellahouston Bequest Fund; Dalrymple Donaldson Fund; and the Ferguson Bequest Fund.

### **Other bodies: research, understanding and awareness**

Scottish Church Heritage Research (SCHR) is a voluntary co-ordinating body, comprising individuals from various professions and backgrounds. SCHR shares an interest in bringing to a wider public an understanding of all the places and buildings that have been used as places of worship in Scotland, regardless of faith, denomination or present condition. In compiling a gazetteer of all these sites, SCHR recognises a need for a contemporary record of these buildings and related places because the social and historic information associated with them should not be forgotten. The buildings and their history are important for today and SCHR considers it important to promote this aspect of the environment, locally and nationally.<sup>5</sup>

The Church Buildings Renewal Trust promotes, for the public benefit, the conservation of redundant church buildings in Glasgow of architectural merit or historic interest that have ceased to be used for religious purposes. It also aims to increase public knowledge and awareness of church buildings, and to advise on church maintenance and making more viable use of buildings.

Scotland's Churches Scheme is an ecumenical charitable trust providing the opportunity to access the nation's ecclesiastical heritage and, at the same time, giving the individual church a greater profile with 'open doors' to its own community. The Scheme has over 1000 churches in membership, spread across Scotland and across all denominations.<sup>6</sup>

NADFAS (National Association of Decorative & Fine Art Societies) operates a church recording programme. Church Recorders are volunteers who make records of the contents of churches, thereby promoting the recognition and preservation of the rich artistic heritage to be found in places of worship of all religions. The items are described in detail and their history researched. All the material is then compiled into a book illustrated with photographs and drawings. This is presented to the church and copies are sent to national institutions.<sup>7</sup>

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4 [www.srct.org.uk](http://www.srct.org.uk)

5 [www.scottishchurchheritage.org.uk](http://www.scottishchurchheritage.org.uk)

6 [www.churchesinscotland.co.uk](http://www.churchesinscotland.co.uk)

7 [www.nadfas.org.uk](http://www.nadfas.org.uk)

## 7. ENGLAND

### Church-State Relationship

The Church of England is the officially established Christian church in England. The monarch has the title of 'Supreme Governor of the Church of England', and has the power to appoint archbishops, bishops and cathedral deans on the advice of the Prime Minister and Crown Appointments Commission. In addition to England, the Church jurisdiction extends to the Isle of Man, the Channel Islands, and some parishes in Flintshire, Monmouthshire and Radnorshire in Wales. In effect the Church is governed by the General Synod under the authority of Parliament. Religious bodies are not required to register with the state, and no direct state funding is available (other than for the repair/maintenance of protected places of worship).

**Table 2: Extent of faith groups by denomination  
2001 Census England: current religion**

None	14.6
Christian	71.7
Buddhist	0.3
Hindu	1.1
Jewish	0.5
Muslim	3.1
Sikh	0.7
Another Religion	0.3
Not Answered	8.1

Source: Office for National Statistics

The 2001 Census in England did not seek information on Christian denominations. The English Church Census, carried out by Christian Research on Sunday 8<sup>th</sup> May 2005, was based on responses received from 18,720 churches from an estimated total of 37,501 known churches in England.<sup>8</sup> This census found that about 6.3% of the population were regular church-goers, of which 57% live in towns or urban areas, 24% in cities, and 19% in rural areas. The average age of regular church-goers was 45. Compared with an earlier census of 1998 (with different respondees), the United Reformed Church had a pronounced decline in attendance of 43%, Catholic church attendance declined by 27%, Methodists 24% and Anglicans 11%, but Pentecostal churches had grown by 34% and Orthodox churches by 2%. 40% of regular church-goers attend evangelical churches.

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8 [www.christian-research.org.uk](http://www.christian-research.org.uk)

**Table 3: 2005 English Church Census**

Denomination	% of regular church-goers	No. of churches	Average size of congregation
Anglican	28	16,247	54
Roman Catholic	28	3,656	244
Methodist	9	5,999	48
Pentecostal	9	2,227	129
Baptist	8	2,386	107
Independent	6	2,281	84
'New' churches/denominations	6	1,307	140
United Reformed	2	1,470	48
Orthodox	1	317	81
Other	3	1,611	63

Source: *Christian Research*

Approximately 1800 places of worship of all faiths and denominations are protected by listing, of which about 75% belong to the Church of England.<sup>9</sup> There are 43 Anglican cathedrals, all listed at Grade I or II\*. English Heritage estimates that there are 4,200 Grade I listed Anglican parish churches, representing 45% of all Grade I listed buildings.<sup>10</sup> Four rural counties, Lincolnshire, Herefordshire, Norfolk and Cumbria, have 1% of England's population, but 12% of Grade I Anglican churches. One quarter of listed Methodist chapels have a registered membership of 15 or fewer.

**Table 4: 2006 English Heritage estimates**

Faith Group/Denomination	No. of Places of Worship	No. of listed PoW	% of listed PoWs*
Anglican	16,151	13,000	80
Roman Catholic Parish Churches and other public churches/chapels	3,465	625	18
Methodist	5,312	541	10
Baptist Union Corporation	1,809	283	16
United Reformed	1,115	290	26
Synagogues	n/a	30	n/a
Mosque (purpose-built)	n/a	1	n/a

\* Percentages of listed places of worship per denomination (column 2 as a percentage of column 1).

### Particular issues

Since 1969, almost 350 Church of England churches have been demolished, over 900 have found an alternative use, and 335 have been vested in the Churches Conservation Trust.<sup>11</sup> It is estimated that about 30 churches per year are becoming redundant. Small and ageing congregations make the viability of many places of worship questionable. Trevor Cooper's figures published in 2004 suggested 500 churches had less than 10 regular worshippers, and 1600 had only 11–20 regular worshippers.<sup>12</sup> Martin Cherry identifies the 4000 or so listed churches and

9 Martin Cherry, 'Assessing Significance, Managing Change: Conservation Planning and Places of Worship in England' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, p406.

10 [www.english-heritage.org.uk/inspired](http://www.english-heritage.org.uk/inspired) (key facts)

11 Crispin Truman, 'New Uses and New Ownership in English Historic Churches' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, p217.

12 Trevor Cooper, *How Do We Keep Our Parish Churches?*, New Maldon, The Ecclesiological Society, 2004, p72.

chapels dating from the 19<sup>th</sup> and early 20<sup>th</sup> centuries as the most problematic sector: partly for reasons of their size in relation to need, and partly in perception of their heritage value.<sup>13</sup> The nature of decision-making at a micro level is also identified as problematic. A pilot project has been established by English Heritage and the Anglican Diocese of Manchester to develop an integrated and strategic approach to the management of churches within the diocese, taking into account all relevant factors: pastoral needs, historical and architectural interest; economic and demographic trends etc.

A study into fire losses involving Anglican churches was carried out between 1994 and 2004 by Ecclesiastical Insurance Group plc, the main insurer of England's churches and cathedrals. The study found that on average 3 fires occurred every week – some 50% caused by arson, 20% by faulty electrical wiring or equipment, and 4% during building works (particularly hot work). Useful risk management advice is available from the company's website.<sup>14</sup>

## **Protective legislation**

Scheduling of monuments and consent is controlled by the Ancient Monuments and Archaeological Areas Act 1979. Listed buildings and conservation areas are covered by the Planning (Listed Buildings and Conservation Areas) Act 1990.

Until 1994 all churches and chapels in ecclesiastical use were exempt from Listed Building Control. This was reformed through the *Ecclesiastical Exemption (Listed Buildings and Conservation Areas) Order 1994*, which provided that exemption would continue only for those denominations that had their own approved systems of control. A new system of heritage designations, partnership agreements, and controls is being implemented, but the ecclesiastical exemption is likely to remain available to those denominations that want to retain the existing arrangements.<sup>15</sup>

Appendix C sets out the full guidance contained in Planning Policy Guidance 15 (PPG 15) relating to churches in use and other faith buildings. PPG 16 is not quoted here, but is of relevance to archaeological issues.

In summary, where a denomination has an approved internal system of control (conforming to PPG 15 guidance), exemption from listed building and conservation area controls will apply. Planning permission and building warrants are required in the normal way. Other denominations, independent congregations and faith groups are fully subject to listed building and conservation area controls. Guidance on the overall operation of the exemption scheme is provided by the Communities & Local Government Department, and some denominations publish their own detailed guidance on procedures and recommended practice. The operation of the internal systems is monitored and reviewed on a regular basis.

## **Church of England Built Heritage Controls<sup>16</sup>**

'Local congregations are advised in the care and management of churches by their local archdeacon and bodies known as Diocesan Advisory Committees for the Care of Churches or, in the case of cathedrals, by Fabric Advisory Committees. Nationally there are two central bodies with responsibility for the care of churches and cathedrals, respectively: the Council for the Care of Churches and the Cathedrals Fabric Commission for England which are supported by the staff of the Cathedral & Church Buildings Division of the Archbishops' Council. These bodies are also involved in the Church's control systems over its buildings, which are designed to ensure that buildings are looked after responsibly for the benefit both of current and future

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13 Cherry, op.cit., p407.

14 [www.ecclesiastical.com](http://www.ecclesiastical.com)

15 [www.culture.gov.uk/images/publications/Ecclesiastical.pdf](http://www.culture.gov.uk/images/publications/Ecclesiastical.pdf)

16 The text in this section is quoted in full from 'Caring for the Church's Built Heritage' on the Church of England's website: [www.cofe.anglican.org/about/builtheritage](http://www.cofe.anglican.org/about/builtheritage).

worshippers. The control systems are comparable to those used by the Government to control work to historic buildings, but recognise the mission and spiritual dimension of churches. They are intended to conserve churches by allowing adaptations to meet the needs of worshippers provided that these changes are sensitive also to the heritage aspects of the building.

A small number of churches each year cease to be used for public worship, usually at the request of the local church community. A process of consultation takes place which involves the diocese, interested parties and some of the national Church heritage bodies. Great efforts are made to find suitable uses for churches no longer required for public worship. At the national level, the Church Commissioners oversee this process.

Examples of uses for redundant churches include worship by other Christian bodies, civic, cultural or community purposes, museums and educational use, and residential conversion. Where suitable uses cannot be found, churches of particular historic, archaeological or architectural interest may be vested in the Churches Conservation Trust for preservation.<sup>17</sup>

## **Funding**

### **Faiths**

Responsibility for maintaining Church of England buildings lies mainly with the local church community. Donations comprise the largest source of income. The Church Commissioners manage central funds, largely to meet non-parish expenses such as clergy pensions and accommodation. Some grant-aid and interest-free loans are available from the Commissioners and Diocesan Boards of Finance. The Church Commissioners also provide core funding to the Churches Conservation Trust.<sup>17</sup> Other denominations and faiths similarly rely to a large extent on local fundraising.

### **Central government**

The principal source of funding for urgent major works to protected buildings is the Repair Grants for Places of Worship in England Scheme, operated by English Heritage and the Heritage Lottery Fund. English Heritage and the Wolfson Foundation support a separate 'Grants for Cathedrals' scheme. The Department for Media, Culture & Sport (DCMS) provides core funding to the Churches Conservation Trust and 70% of the running costs of the Historic Chapels Trust.

The Listed Places of Worship Grant Scheme allows VAT on eligible repair or maintenance of protected buildings to be reclaimed in grant, subject to certain conditions.<sup>18</sup>

Some funding for places of worship is available through the Landfill Tax Credit Scheme and the Aggregates Levy Sustainability Fund.

Anglican Parochial Church Councils (PCCs) are excepted charities, which usually do not need to be registered with the Charities Commission. PCCs are able to benefit from the normal gift-aid and other tax advantages allowed for charities.

In addition to grant-aid, English Heritage has its own in-house Places of Worship Policy Team, and has launched 'Inspired!', a capacity building initiative to tackle specific problems relating to places of worship. Part of the initiative includes co-funding Historic Places of Worship Support Officers with individual denominations. Support Officers assist denominations with projects and advice for priority buildings, developing area strategies, promoting the value and use of historic places of worship in the community, and identify potential funding sources.<sup>19</sup>

Occasionally ecclesiastical buildings qualify for assistance under the European Regional Development Fund, with funding channelled through the Regional Development Agencies.

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17 See also [www.churchcare.co.uk](http://www.churchcare.co.uk) for further C of E advice on maintenance, repairs and funding.

18 [www.lpwscheme.org.uk](http://www.lpwscheme.org.uk)

19 [www.english-heritage.org.uk/inspired](http://www.english-heritage.org.uk/inspired)

The circumstances for such funding are likely to be major projects with significant economic development and regeneration objectives in target areas.

### **Local government**

The Local Authority (Historic Buildings) Act 1962 and Planning (Listed Buildings and Conservation Areas) Act 1990 permit a local authority (whether at County, District or Parish Council level) to contribute by grant or loan towards the maintenance or repair of historic buildings in its area, including churches. In practice, the pressure on local authority budgets generally results in relatively modest contributions towards repair or maintenance of places of worship.

Parish councils (which are often responsible legally for carrying out maintenance to closed churchyards) may be prepared to make an annual grant towards the upkeep of open churchyards and, given sufficient prior warning for budgeting purposes, may be able to provide a grant for maintenance of the church building itself.

### **Trusts and other bodies**

The Churches Conservation Trust (CCT) is the leading body conserving England's most beautiful and historic churches that are no longer needed for regular worship. The Trust was established by the 1969 Pastoral Measure, a Church of England law also approved by Parliament. The Measure allows for churches that have been made redundant by the Church of England, for which the diocese has been unable to find any alternative use and which are of exceptional historic, architectural or archaeological significance, to be 'vested' in the Trust by the Church commissioners.<sup>20</sup> Some 335 churches have been vested in the CCT since its foundation.

The National Churches Trust (formerly the Historic Churches Preservation Trust and the Incorporated Church Building Society) was established to raise funds and provide practical assistance to help finance structural repairs to churches, chapels, meeting houses and other places of worship in England and Wales that are over 100 years old.<sup>21</sup> The Trust has also helped to establish County Trusts – independent trusts for each English county, apart from Lancashire, Cumbria and the metropolitan districts of London, Birmingham and Merseyside.

The Historic Chapels Trust (HCT) was established in 1993 to take into ownership redundant chapels and other places of worship in England that are of outstanding architectural and historic interest.<sup>22</sup> The object is to secure their preservation, repair and maintenance for public benefit, including contents, burial grounds and ancillary buildings. Buildings of all denominations and faiths can be taken into care with the exception of Anglican churches that are eligible for vesting in the Churches Conservation Trust. HCT's remit embraces Nonconformist chapels, Roman Catholic churches, synagogues and private Anglican chapels. HCT buildings are usually graded I or II\* on the statutory lists.

The Friends of Friendless Churches campaign for the preservation of ancient and beautiful but redundant churches.<sup>23</sup> It owns 19 former places of worship in England (and another 19 in Wales). The buildings are saved from demolition, decay or unsympathetic conversion to be repaired as necessary for visitors and local communities to enjoy.

Although not specifically for ecclesiastical buildings, the Architectural Heritage Fund can provide grants and loans for the repair of places of worship when a change of use takes place.<sup>24</sup>

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20 [www.visitchurches.org.uk](http://www.visitchurches.org.uk). Further information on the work of the Trust can be found in Truman, op. cit., pp210-211.

21 [www.historicchurches.org.uk](http://www.historicchurches.org.uk)

22 [www.hct.org.uk](http://www.hct.org.uk)

23 [www.friendsoffriendlesschurches.org.uk](http://www.friendsoffriendlesschurches.org.uk)

24 [www.ahfund.org.uk](http://www.ahfund.org.uk)

## 8. FRANCE

### Church-State Relationship

The Constitution provides for freedom of religion. A long history of conflict between religious groups and between the Church and the French Republic led the state to break its ties to the Catholic Church early in the last century and adopt a strong commitment to maintaining a totally secular public sector. The 1905 law on the separation of religion and State, the foundation of existing legislation on religious freedom, prohibits discrimination on the basis of faith.

The vast majority of the population is nominally Roman Catholic, but it is estimated that only 8 percent of the population are practicing Catholics. Muslims constitute the second largest religious group. There are an estimated 5 to 6 million Muslims in the country (8 to 10% of the population), although estimates of how many of these are practicing Muslims vary widely. Protestants make up 2% of the population, and the Jewish and Buddhist faiths each represent 1%, and those of the Sikh faith less than 1%. According to various estimates, approximately 6% of the country's citizens are unaffiliated to any religion.<sup>25</sup>

Religious organizations are not required to register, but can do so if they wish to apply for tax-exempt status or to gain official recognition. The Government defines two categories under which religious groups may register: "associations cultuelles" (associations of worship, which are exempt from taxes) and "associations culturelles" (cultural associations, which are not normally exempt from taxes). Associations in these two categories are subject to certain management and financial disclosure requirements. An association of worship may organize only religious activities, defined as liturgical services and practices. A cultural association may engage in profit-making activity. Although a cultural association is not exempt from taxes, it may receive government subsidies for its cultural and educational operations, such as schools. Religious groups normally register under both of these categories. The Mormons, for example, run strictly religious activities through their association of worship and operate a school under their cultural association. Religious associations, including churches, enjoy an extremely favourable tax regime. Enterprises and individual taxpayers can deduct, up to a certain limit, donations made to organizations that serve the public interest.

Under the 1905 statute, religious groups must apply with the local prefecture to be recognized as an association of worship and to receive tax-exempt status. To qualify, the group's purpose must be solely the practice of some form of religious ritual. Printing publications, employing a board president, or running a school may disqualify a group from tax-exempt status.

Central or local governments own and maintain religious buildings constructed before the 1905 law separating religion and State. The central government finances the upkeep, maintenance, and restoration of most cathedrals. The state assumes all the financial responsibilities tied to ownership, while the Catholic Church is entitled to free use of the buildings. In Alsace and Moselle, special laws allow the local governments to provide support for the construction of new buildings for religious purposes. The Government partially funded the establishment of the country's oldest Islamic house of worship, the Paris mosque, in 1926. Although much-debated, the state subsidisation of church buildings is widely accepted as being of public benefit: a means of supporting both the spiritual and cultural well-being of the country.<sup>26</sup>

### Particular issues

The issue of redundancy and demolition of rural churches is the subject of a colloquium organized

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25 US State Department, [International Religious Freedom Report: France](#) (2005).

26 Jean-Michel Leniaud, 'Un étrange compromis: le patrimoine culturel en France' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, pp73-84.

by the Minister of Culture and Communication (26-27 June 2008).<sup>27</sup> For many years the threat to the ecclesiastical heritage has been perceived to lie in small rural *communes*, but now there is growing evidence of a wider problem in larger and more urban *communes*. A symposium in the French Senate in November 2007 concentrated on the plight of rural churches, particularly non-protected buildings, mainly of 19<sup>th</sup> century construction. The difficulties were identified as the falling usage of the buildings by the Catholic Church and the lack of funding at a local level to support proper maintenance and repair. Church buildings in the ownership of faith groups were perceived to be more threatened than those in state ownership. Reuse of redundant church buildings is encouraged, but not where the building would be used by another faith.

Awareness of the problems has been prompted by several high-profile cases of demolition, or the threat of demolition. In Arc-sur-Tille, near Dijon, the 2007 local elections were dominated by the council's decision to demolish the parish church of St Martin: all sixteen councillors who voted for demolition were replaced by councillors in favour of repairing and reusing the building.

### **Protective legislation**

The main protective measures for historic churches (and other heritage structures) are derived from an Act of 31<sup>st</sup> December 1913 and subsequent implementation decrees and amendments.

Under the terms of the 1913 Act there are two levels of protection, each applying to a separate class of monument:

- 'buildings whose conservation, from the standpoint of history or art, is in the public interest'. Such buildings may be listed in their entirety or in part by decision of the Minister for Culture, acting on a proposal from the Historic Monuments Board (*Commission supérieure des monuments historiques*).
- 'buildings which, while not immediately meeting the conditions for listing, are of sufficient artistic or historical interest to justify their preservation' (Section 2, as amended by the Decree of 18 April 1961). They may be included, by order of the regional prefect, in the supplementary inventory of historic monuments, on a proposal by the Regional Heritage and Sites Board (CRPS).

The setting is protected within 500m or within sight of the first category of historic monument. This general setting regulation is being replaced by Architectural, Urban and Landscape Heritage Protection Zones (*Zones de protection du patrimoine architectural, urbain et paysager*, ZPPAUP) with tightly defined boundaries. 473 ZPPAUPs had been created by 2005. 97 conservation areas protect urban areas or groupings of buildings of major interest.

Many aspects of heritage protection have been devolved to local *régions*, *départements* and *communes*, but there is still a high degree of central control and regulation of heritage issues. Overall, 55% of the listed buildings and 44% of the second tier 'inventory' buildings are owned by the 36,000 *communes*. Church buildings form a large part of this estate: 90% of church buildings are owned inalienably by the *communes*, with the remaining 10% owned by diocesan associations.

Whilst there are no special measures for protecting ecclesiastical buildings, the high degree of state ownership provides a significant level of government (administrative and political) input to listing, casework and funding decisions.

No accurate figures are available for the total number of religious structures in France. One estimate, including mosques (1550 approx.), synagogues (450 approx.), and temples (2021 approx.), places the total above 52,000 structures. The 12,708 protected religious buildings

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27 [www.associations-patrimoine.org/filemanager/files/prog2627juin08.pdf](http://www.associations-patrimoine.org/filemanager/files/prog2627juin08.pdf)

represented 29.8% of the total of 42,644 protected buildings in 2006.<sup>28</sup> Using these figures, protected buildings represent about 25% of the total religious building stock.

## Funding

### Faiths

Individual faith associations are responsible for the maintenance and repair of those religious buildings not in state ownership. Otherwise expenditure on fabric is limited to internal liturgical requirements and fixtures/fittings and furniture (excluding pipe organs, which are the responsibility of the state).

### Central Government

No breakdown of central government spend on religious heritage is available, but the overall expenditure on all sectors of the protected built environment in 2007 was €272.4m.

75% of expenditure is targeted at the conservation of protected built heritage in public ownership or control (churches owned by the *communes* forming a large part of this). Increasingly partnership funding is sought for these projects. Grant-aid is also provided to private owners.

Fiscal incentives are provided through the tax laws, which amounted to €10m in 2006.

**Table 5: Visitor numbers for top ten ecclesiastical 'monuments nationaux' (2006)**

Site	Total	Paying
Abaye du Mont-Saint-Michel	1,123,987	930,026
Sainte-Chapelle, Paris	698,914	626,619
Panthéon	365,206	291,699
Towers of Notre-Dame de Paris	290,872	227,798
Abbaye de Fontevraud	160,184	130,537
Église abbatiale de Saint-Denis	128,370	94,914
Abbaye de Thoronet	123,517	99,989
Ancienne abbaye de Cluny	103,648	81,730
Abbaye de Brou	60,902	46,267
Ancienne abbaye de Jumièges	59,208	51,169

Source: *Statistiques de la Culture 2008*, p26.

### Local Government

Again there are no available figures specifically for protected religious heritage, but the *communes* (over 10,000 inhabitants) spent €152.5m on maintenance of the built heritage in 2002. The 96 *départements* spent €147,263 and the 22 *régions* €43,813 in the same year.

Paris, the largest of the *communes*, is perhaps atypical, but it provides a useful example of local government involvement in the conservation and funding of religious heritage. The BECH (bureau des édifices culturels et historiques) is responsible for the upkeep and repair of religious buildings belonging to the City of Paris. In 2004 it had a staff of 23, a capital budget of €11.7m and an operating budget of €2.2m. Central government contributed a further €1.9m (decreased year-on-year from €2.7m in 2001). The City owns 96 buildings still in use for worship (85 RC; 9 Protestant; 2 synagogues), and has the prospect of taking on several more large 1930s RC churches built on land subject to emphyteutic leases. 71 of the buildings are protected by one of the statutory designations. Responsibilities extend to the building envelope, mechanical and electrical services, and the upkeep of pipe organs. The administrative structure incorporates input from the city council, the national government, community councils, and the faith groups. The budgets are targeted on maintaining the structures in basic weather-tight condition and on big repair schemes.

28 Ministry of Culture, [Statistiques de la Culture 2008](#), p21

## **Private funding**

Private trusts and associations are playing an increasingly important role in the conservation of religious heritage. One example is [Breiz Santel](#), or 'Sacred Brittany', an association established in 1952 to safeguard the chapels of Brittany.<sup>29</sup> Considerable numbers of Breton chapels fall outside the statutory protection regime. Declining congregations and lack of public funding has posed a particular threat to this distinctive building type. *Breiz Santel* acts as an umbrella for local associations to safeguard individual chapels. The emphasis is on community action and the support of a whole range of Breton culture in reuse of the buildings. Works are not always full-scale restoration projects, but often small, regular maintenance projects undertaken by local people with support and guidance from *Breiz Santel*.

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<sup>29</sup> Martin Drouin, 'Associations locales et sauvegarde des chapelles en Bretagne' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, pp419-439.

## 9. GERMANY

### Church-State Relationship

The *Grundgesetz*, or Basic Law, provides for freedom of religion.<sup>30</sup> There is no national religion or 'established' church, and religious organisations are not required to register with the government. However, there are formal concordats between each *Land* (state of the Federal Republic) and the Protestant *Landeskirchen* (the Protestant Churches in each *Land*) and with each relevant Catholic Diocese or Archdiocese. These concordats provide for church representation in the decision-making process for conservation controls relating to their respective buildings. All religious bodies are entitled to seek formal registration with the state, which allows them to claim an income tax levy on members and other fiscal benefits such as relief from corporation, inheritance and gift taxes.

### Particular issues

Current levels of demographic/social change and the legacy of war and partition present particular challenges for the conservation of religious heritage in reunified Germany. Falling congregations have long been problematic for the two main religious groups in Germany, the Catholic and Protestant churches, but now substantial numbers of people are opting out of church membership to avoid paying the 9% church levy on income tax. Between 2000 and 2004 funding for these two groups dropped by €1.8 billion from €8.8 billion to €7 billion, and the trend is thought to be continuing. The general shift in emphasis from direct taxation to indirect taxation also contributes to the diminishing church income.

Many of the East German village churches are threatened by decay. Most of them were last restored at the end of the nineteenth century. War damages from the Second World War were often fixed, but the basic fabric remained neglected during the communist era.

### Extent of faith groups by denomination

There are no official statistics on religious affiliation in Germany, but according to independent research on religious groups in Germany conducted in 2006, approximately 39.4% of the population belong to one of the Protestant churches, 31.9% belong to either the Old or Roman Catholic Church, 4.7% belong to one of the Orthodox churches, 3.9% are Muslims, 0.25% are Jewish, 0.25% belong to other faiths, and the remaining 19.6% have no religious affiliation.<sup>31</sup> Protestantism predominates in the north and east, whilst Catholicism is strongest in the south and west. The eastern states remain more secular, with only 5-10% of the population belonging to a religious organisation.<sup>32</sup> In the same year it was estimated that there were 45,000 Christian church buildings in use throughout Germany.<sup>33</sup>

### Protective legislation

The Federal Republic of Germany comprises 16 states, or *Länder*. Below that, at district and city level, there are 439 *Kreise* and *kreisfreie Städte*. Whilst the Federal Ministry of Transport, Building & Urban Affairs is responsible for overall spatial planning policy at the national level, including the conservation of resources and shaping cultural landscapes, each *Land* is responsible for its own heritage legislation. On re-unification in 1990, the former East German Central Institute for Monument Conservation was dissolved and its powers passed to the eastern *Länder*. Each *Land*

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30 Dr Christine Barker, '[Church and State Relationships in German "Public Benefit" Law](#)' in *International Journal of Not-for-Profit Law*, Vol 3, issue 2, December 2000.

31 REMID Project: [www.remid.de](http://www.remid.de)

32 [US State Department, Report on International Religious Freedom, 2005..](#)

33 Reidel, Hermann, '*The Future of City and Country Churches in Germany*' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, p.454.

has a *Landesämter für Denkmalpflege*, or State Conservation Office, which is responsible to either the arts or planning ministry. The offices work with the district and city/town authorities on conservation issues such as listing, research, casework, and funding.

The 16 different laws contain broadly similar provisions, but the mechanisms and administration vary. In the south, east and Lower Saxony an 'ipso jure' system generally applies – if a building meets the conditions set out in the laws then it is automatically classified as a protected structure. In the north and west registration systems usually apply – the building must be included on a register compiled by the *Land* before it is protected. Some states use a mixture of the two systems for different types of heritage structure<sup>34</sup>. For the purposes of heritage identification, religious buildings are treated in the same way as all other structures. The criteria of historical, technical, design, authenticity, rarity etc. are similar in all the *Länder*.

It is estimated that approximately 1 million structures (including below-ground archaeology and areas/complexes) are protected in Germany as a whole<sup>35</sup>. The largest concentrations of protected structures are in Bavaria and Saxony, estimated at approximately 100,000 structures each. Separate figures on religious buildings are not readily available. Of the 32 World Heritage Sites in Germany, 11 are religious sites, a further 8 are town centres containing religious sites, and one is the residential complex of the Prince-Bishops of Würzburg.

The Bavarian Monument Protection Law (1973, revised 2007) is a typical example of the protective legislation promoted by the *Länder*.<sup>36</sup> There are two aspects of the law that give particular consideration to religious bodies. Firstly the law recognizes the 1924 contracts between Bavaria and the Vatican and Bavaria and the Protestant-Lutheran Church, which formalized the two churches as acknowledged religious communities within the state. This has financial implications, which are examined in the next part of this report. The second particular consideration given to religious bodies is to require their participation in decisions affecting monuments serving their devotional purposes. This consideration is extended to all formally acknowledged religious communities. In addition, the Catholic Church and Protestant-Lutheran Church are entitled to representation on the State Monument Advisory Board, which advises the state government on heritage issues, including the listing of historic districts.

## **Funding**

Significant funding for conservation of religious heritage is derived from: the faiths and denominations themselves; direct subsidy by the Federal Government, *Länder*, *Kreise*, and public/private foundations; and fiscal incentives by the Federal Government.

### **Faiths**

The Federal Government collects a levy of approximately 9% of income tax from members of religious bodies that have the status of 'corporation under public law'. An estimated 180 religious bodies have taken up corporation status. The religious bodies pay the Federal Government for the tax levy service. The tax is passed to central bodies of the churches, which pay the clergy and lay employees, and the rest is distributed according to need (including building maintenance and repair). In the Roman Catholic Diocese of Regensburg, for example, the levy raises €280 million per annum.<sup>37</sup> Individual church communities also raise money through *Kirchgeld*, a local church tax.

### **Federal Government**

The majority of conservation funding, including that for churches, is made available through the *Länder*. However, since the fall of the Berlin Wall in 1989-90 the five East German States

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34 Roberts, Amy, *RICS Findings in Built and Rural Environments Paper: Preserving Germany's Cultural Heritage through Legislation*, London, 2007.

35 [ICOMOS, Germany](#).

36 [www.blfd.bayern.de/blfd/content/pdfs/dsg-eng.pdf](http://www.blfd.bayern.de/blfd/content/pdfs/dsg-eng.pdf) (text in English).

37 Reidel, Hermann (2007), op cit, p. 456.

and the eastern part of Berlin have benefitted particularly from the conservation strand of a federal programme of urban renewal, which is co-funded by the Länder and the towns. The *Städtebaulicher Denkmalschutz* programme developed out of a scheme that assisted western Länder with urban renewal from the early 1970s. Technical conservation support and €1.58 billion in federal funding was provided to the eastern Länder between 1990 and 2006. Whilst figures for the funding of religious heritage conservation are not available, the programme has certainly included work to urban churches.

Repairs to, and restoration of, some Christian churches and monasteries expropriated by the state in 1803 are directly financed by the federal government.

In addition to direct federal funding schemes, donations made for the conservation and restoration of architectural and archaeological heritage are recognized in the laws of the respective federal states as tax-deductible special expenditure. They have precedence over other donation purposes due to the amount of the tax-deductible donation (10% of total income) and the so-called major donation regulation. Higher deduction amounts apply to donations made to foundations after 31 December 1999 within the framework of the deduction of special expenses. It is not possible to separate out the benefit of general heritage tax incentives on the ecclesiastical heritage, but it is clear that the sector is a major recipient of charitable giving.

In certain circumstances the purchase costs of buying an architectural monument for use (to achieve a taxable income) can also be deducted from income tax. This incentive is used to reflect the loss of value compared to buying a non-protected property and is designed to encourage investment in protected buildings.

### **Länder**

Each *Land* has its own grant scheme with different rules. For example the *Bayerisches Landesamt für Denkmalpflege* provides discretionary fixed-sum grants to churches for repair work other than normal maintenance (see Appendix B).

The *Länder* have a permanent obligation to provide financial support to the Jewish community, including support for the repair/reconstruction of old synagogues and the construction of new synagogues.

### **Private Foundations**

Private foundations play a very significant role in the funding and support of conservation of Germany's ecclesiastical heritage. The largest national organisation is the *Deutsche Stiftung Denkmalschutz*, or German Foundation for Monument Protection.<sup>38</sup> Founded in 1985, the DSD has contributed to the conservation of over 3000 monuments of all types. From 1991-2001 the DSD concentrated on the new eastern *Länder*, particularly the crumbling village churches, and it still provides substantial support to the ecclesiastical heritage of that area. The foundation is supported by money from donations, endowments, co-endowments, legacies, fine payment allocations, and the *GlücksSpirale* lottery. The DSD works in partnership with many other private and public bodies.

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38 [www.denkmalschutz.de](http://www.denkmalschutz.de)

## 10. DENMARK

### Church-State Relationship

Freedom of religion became a constitutional right in 1849.<sup>39</sup> The constitution stipulates that the Evangelical Lutheran Church (*Folkekirken*) is the national church, the reigning monarch must be a member of the church, and the state supports the church directly. The Evangelical Lutheran Church is the only religious organization that can receive state subsidies or funds directly through the tax system (church tax), although other religious bodies can receive state subsidies from National Budget allocations. The state Ministry of Ecclesiastical Affairs (*Kirkeministeriet*) is the governing body of the Danish National Evangelical Lutheran Church and administers grants and appropriations to that part of the Danish National Church funded by the National Budget. The Ministry has the power of appointment of the clergy.

Aside from the Evangelical Lutheran Church, the Government gives official status to religions in two ways: it recognizes religions by royal decree, and it approves religions under the 1969 Marriage Act.<sup>40</sup> As of April 2005, 12 religious organizations were recognized by royal decree, including the Roman Catholic, Methodist, Baptist, and Russian Orthodox churches as well as Judaism; and 115 were approved, including several Islamic groups, Jehovah's Witnesses, Mormons, Seventh-day Adventists, Sikhs, Buddhists, Christian Orthodox, Hindu, Baha'is, and Hare Krishnas, and the indigenous Norse belief system known as Forn Sidr. By approving religions under the 1969 Marriage Act, the Government allows individually named priests to conduct officially recognized marriage ceremonies, in effect providing legal status to the religion.

### Extent of faith groups by denomination

Approximately 83% of the population belonged to the official Evangelical Lutheran Church in January 2006. Although only approximately 3% of church members attended services regularly, most members attended the church for weddings, funerals, baptisms, confirmations, and religious holidays. The second largest religious community was Muslim, constituting approximately 3.7% of the population (an estimated 210,000 people), followed by communities of Catholics (35,000), Jehovah's Witnesses (15,000), Jews (7,000), Baptists (5,500), Pentecostals (5,000), and the Church of Jesus Christ of Latter-day Saints (Mormons) (4,500). There were also many communities with fewer than 3,000 members, including Seventh-day Adventists, the Catholic Apostolic Church, the Salvation Army, Methodists, Anglicans, and Russian Orthodox. The German minority in southern Jutland and other non-Danish communities (particularly Scandinavian groups) had their own religious groups. Approximately 5.4% of the population described themselves as not religious, and an estimated 1.5% described themselves as atheist.<sup>41</sup>

Other religious communities are entitled to practice their faith without any sort of licensing, but their marriage ceremonies are not recognized by the state and they are not granted tax-exempt status.

### Particular issues

As in most other European countries, demographic change is having a profound effect on the use of church buildings. Many rural parishes have extremely small congregations, while the suburbs have grown strongly. Changes in transport methods can also play their part, where churches were built on the coast to serve seafaring communities, they are sometimes less convenient for the modern road network. Within the last 35 years, only two churches have been legally closed down, but several others have been closed temporarily.<sup>42</sup> In view of the Lutheran tradition of

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39 Tim Jensen, 'Religious Pluralism in Denmark' in *Res Cogitans*, No. 4, Vol. 2 (2007), p1

40 Ministry of Ecclesiastical Affairs (2006) ([www.km.dk/fileadmin/share/Trossamfund/Freedom\\_of\\_religion.pdf](http://www.km.dk/fileadmin/share/Trossamfund/Freedom_of_religion.pdf))

41 US Department of State, *International Religious Freedom Report: Denmark* (2005).

42 Max Ingar Mørk, 'Perspectives on the Management of Church Buildings in Norway: Today and in the

emphasis on mission, there is considerable controversy about the resources required for the maintenance and repair of buildings.<sup>43</sup> The Danish Church Foundation has initiated a debate about alternative use of churches.<sup>44</sup> There is some discussion of separating church and state, as happened in Sweden in 2000, but it is unlikely that disestablishment will occur in Denmark in the near future.<sup>45</sup>

ICOMOS identifies coastal erosion as a particular threat in Denmark.<sup>46</sup> Two mediaeval churches, one at Mårup in Western Jutland and the other at Højerup in Zealand, are notable cases. A further issue identified by ICOMOS Denmark is the 25% VAT levied on all types of building work.

## Protective legislation

The 2,344 Evangelical Lutheran church buildings are not protected by the cultural heritage legislation, rather by the administrative mechanisms of the National Church itself.<sup>47</sup> In effect, the elected parish council (*menighedsråd*) has the responsibility of looking after the buildings, wall paintings and furnishings. The council is required to make a survey of the church every year, and a representative of the deanery is present every third year. All defects have to be reported, and the council has to have them repaired. The financial foundation for these repairs is a special tax paid by members of the church. Before a project is carried out it has to be presented to the local diocese. All changes and repairs of buildings or objects more than 100 years old have to be approved by the diocese. The approval is only confirmed after compulsory consultation with experts, among them experts from the National Museum.<sup>48</sup>

Church buildings belonging to other denominations or in other uses can be protected under the cultural heritage legislation. This is done in two ways: listing or designation as 'worthy of preservation'.<sup>49</sup> There are approximately 9000 listed buildings of all types. All alterations to the interior or exterior of listed buildings must be authorised by the Heritage Agency. Buildings designated as 'worthy of preservation' cannot be demolished without allowing the local authority to decide whether it will impose an injunction against demolition.

## Funding

### Faiths

The principal source of funding for the predominant Evangelical Lutheran Church is through the state Ministry of Ecclesiastical Affairs (see below). Other denominations and faith groups largely fund their own places of worship. Non-Christian buildings include 2 synagogues, 8 Buddhist temples, 5 Hindu temples, and some 120 buildings or rooms serving as mosques.<sup>50</sup>

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Future' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, p450.

43 Mørk, op. cit., pp450-451.

44 Kirken i dag, 2005, Tema: Ny brug af kirker [Subject: New Use of Churches], Kirkefondet, Frederiksberg, 2005, no. 1

45 Oddbjørn Sørmoen, 'Perspectives on Church Buildings as Part of Cultural Heritage in Norway, Sweden, Denmark & Finland' in *What Future for Which Churches?* (eds Lucie K Morisset, Luc Noppen, Thomas Coomans), Québec, Presses de l'Université du Québec, 2006, p330.

46 ICOMOS Denmark, [H@R!: Heritage at Risk Report](#) (2000).

47 [Danish National Statistics Yearbook 2008](#), Table 82

48 Kirsten Trampedach, [Introduction to Danish Wall Paintings: Conservation Ethics & Methods of Treatment](#) (Conservation Department, National Museum of Denmark, 2001).

49 Danish Heritage Agency: [Consolidated Act No. 1088 of 29 August 2007 on Listed Buildings and Preservation of Buildings and Urban Environments](#).

50 Jensen, op. cit., p2.

## Government

Approximately 12 percent of the National Church's 4bn DKK (GBP£424m) revenue comes from state subsidies; most of the rest comes from the church tax that is paid only by members and other church income. The church tax varies between municipalities, but is generally in the region of 1-1.5% of taxable income. No individual is compelled to pay church tax or to provide direct financial support to the National Church, however over 5 million people did so in 2006.<sup>51</sup> The state and other funding supports not just the maintenance and repair of the buildings, but also the salaries and operational costs of the National Church and administration of other services (such as registration of births).

The annual grant-aid funding to owners of all types of listed building by the Heritage Agency is DKK 40m (GBP£4.2m).

Both recognized and approved religions enjoy certain tax exemptions including real-estate tax and local land taxes. Individuals can set contributions against tax, saving approximately 33% on donations and gifts.<sup>52</sup>

## Other bodies

A number of charitable organisations and foundations have an interest in ecclesiastical conservation issues. The Association for the Conservation of Old Buildings (*Foreningen til Gamle Bygningers Bevaring*) and *Bygningskultur Danmark* are two of the largest general built heritage organisations.

*Kirkefondet* was founded in Copenhagen in 1890. The aim was to bring the church close to the people in the city by getting churches built and recruited priests in the new neighbourhoods. Now its mission is 'to work for life and growth in the Danish National congregations and to promote opportunities to explore new avenues of Christian service'. To this end it provides an advisory and consultancy service on analysis, management, strategy and funding for churches.

*Realdania* is a strategic foundation created with the objective of initiating and supporting projects that improve the built environment. Its mission is to improve quality of life for the common good through the built environment. *Realdania* was established in late 2000 following a merger between two large financial institutions. At the end of 2006 *Realdania*'s net capital amounted to approx. EUR €4.2 billion (GBP£3.3bn). The general projects fall within one of three strategic focus areas, and Flagship projects usually span over more than one:

- The city: Improved quality
- The construction industry: Greater efficiency
- The built heritage: Preservation through reuse

Flagship projects are large, visible projects. They are typically organized in cooperation or partnerships with others. An example is the project to conserve Christiansfeld. Together with the Moravian Church and the Municipality of Christiansfeld, *Realdania* has set up an overall plan for the restoration and preservation of the city. Christiansfeld was founded by permission of King Christian VII in 1773 by the Moravian Congregation (of the Herrnhuter movement, also known as the Brethren's Community) – a branch of the German Reform Church. Christiansfeld is one of the earliest examples in Denmark of comprehensive town planning. To this day it continues to follow the same original plan and building scheme, laid out over 200 years ago. *Realdania* is funding the project with EUR €4.2 million (GBP£3.3m).

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51 [Danish National Statistics Yearbook 2008](#), Table 411

52 Ministry of Ecclesiastical Affairs ([www.km.dk/fileadmin/share/Trossamfund/Freedom\\_of\\_religion.pdf](http://www.km.dk/fileadmin/share/Trossamfund/Freedom_of_religion.pdf))

## **APPENDIX A: Summary text from the US Department of State 2005 Report on International Religious Freedom**

**Please note:** the following abstracts form part of longer studies on religious freedom throughout the world. The document was not intended to provide detailed information on the built heritage, but the entries include useful summaries of church-state relationships in all the major European countries, and some incidental information about administration, funding and tax for ecclesiastical buildings. The commentary is from a US Government perspective. The full report can be found at: [www.state.gov/g/drl/rls/irf/2005](http://www.state.gov/g/drl/rls/irf/2005).

### **AUSTRIA**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government is secular. The Roman Catholic Church is the predominant religion; many Roman Catholic holidays are also government holidays.

The status of religious organizations is governed by the 1874 Law on Recognition of Churches and by the 1998 Law on the Status of Religious Confessional Communities, which establishes the status of "confessional communities." Religious organizations are divided into three legal categories (listed in descending order of status): officially recognized religious societies, religious confessional communities, and associations. Each category of organizations possesses a distinct set of rights, privileges, and responsibilities.

### **BELGIUM**

The Constitution provides for freedom of religion, and the Government respects this right in practice.

The Government accords "recognized" status to Roman Catholicism, Protestantism (including evangelicals and Pentecostals), Judaism, Anglicanism, Islam, and Orthodox Christianity (Greek and Russian). Representative bodies for these religions receive subsidies from government revenues. The Government also supports the freedom to participate in laic organizations. These secular humanist groups serve as a seventh recognized "religion," and their organizing body, the Central Council of Non-Religious Philosophical Communities of Belgium, receives funds and benefits similar to those of the six recognized religions.

The Federal Government and Parliament have responsibility for recognizing faiths and paying the wages and pensions of ministers of those faiths.

As a result of constitutional reforms enacted by Parliament in 2001, religious instruction, financial accountability of religious groups, and religious buildings have become the jurisdiction of the regional governments. Laic organizations remain under the jurisdiction of the federal authorities.

By law, each recognized religion has the right to provide teachers at government expense for religious instruction in public schools. The Government also pays the salaries, retirement benefits, and lodging costs of ministers and subsidizes the construction and renovation of religious buildings for recognized religions. The ecclesiastical administrations of recognized religions have legal rights and obligations, and the municipality in which they are located must pay any debts that they incur. Some subsidies are the responsibility of the federal government, while the regional and municipal governments pay others.

### **BULGARIA**

The Constitution provides for freedom of religion; however, the law prohibits the public practice of religion by unregistered groups. The Constitution designates Eastern Orthodox Christianity, represented by the BOC, as the "traditional" religion; some minority religious communities are perceived as holding historic places in society, such as the Muslim, Catholic, and Jewish religions.

The 2002 Denominations Act allows only legally registered denominations to perform public activities outside their places of worship. The 2002 law transferred responsibility for registering religious groups to the Sofia City Court, which is responsible for maintaining the national register of religious denominations and political parties.

## **CZECH REPUBLIC**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors.

Religious affairs are the responsibility of the Department of Churches at the Ministry of Culture. All religious groups officially registered with the Ministry of Culture are eligible to receive subsidies from the State, although some decline to receive state financial support as a matter of principle and as an expression of their independence. There are 26 state-recognized religious organizations.

The 2002 law on "Religious Freedom and the Position of Churches and Religious Associations" created a two-tiered system of registration for religious organizations. To register at the first (lowest) tier, a religious group must have at least 300 adult members permanently residing in the country. First-tier registration conveys limited tax benefits and imposes annual reporting requirements, as well as a 10-year waiting period before the organization may apply for full second-tier registration. To register at the second tier, a religious group must have membership equal to at least 0.1 percent of the country's population (approximately 10,000 persons) and have been registered in the first tier for at least 10 years. Second-tier registration entitles the organization to a share of state funding. Only clergy of registered second-tier organizations may perform officially recognized marriage ceremonies and serve as chaplains in the military and prisons, although prisoners of other faiths may receive visits from their respective clergy. Religious groups registered prior to 1989, such as the small Jewish community, are not required to meet these conditions for registration. Unregistered religious groups may not legally own community property but often form civic-interest associations for the purpose of managing their property and other holdings until they are able to meet the qualifications for registration. The Government does not interfere with or prevent this type of interim solution. Unregistered religious groups otherwise are free to assemble and worship in the manner of their choice.

Religious organizations receive approximately \$117 million (3 billion Czech crowns) annually from the Government. Funds are divided proportionally among the 21 religious organizations eligible for state assistance based on the number of clergy in each, with the exception of 4 religious organizations (Mormons, Jehovah's Witnesses, the New Apostolic Church, and Open Brethren) that do not accept state funding. Of this sum, approximately \$32 million (818 million Czech crowns) is used to pay salaries to clergymen. The rest of the funding goes to state grants for religious organizations' medical, charitable, and educational activities, as well as for the maintenance of religious memorials and buildings.

## **DENMARK (see more detailed study)**

### **ESTONIA**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors. The Constitution states that there is no state church.

There are other laws and regulations that directly or indirectly regulate individual and collective freedom of religion. The activities of religious associations are regulated by the Churches and Congregations Act and the Non-Profit Associations and Unions Act. The statutes of churches, congregations, and unions of congregations are registered at the City Courts. A church, congregation and association of congregations must have management boards.

The property restitution process, by which religious properties were transferred from the state

back to religious associations, was carried out under the Principles of Ownership Reform Act that was passed 13 June 1991. The process has largely been completed. By the end of the period covered by this report [2005], most Orthodox Church properties, including those being used by the EOCMP, were under the legal control of the Estonian Apostolic Orthodox Church (EAOOC).

## **FINLAND**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. There are two state churches: the Evangelical Lutheran Church and the Orthodox Church. All citizens who belong to either state church pay a church tax set at 1 to 2 percent of income, varying with the congregation, as part of their income tax. Those who do not want to pay the tax must inform the applicable state church that they are leaving it. These taxes are used to defray the costs of running the churches. State churches also handle services such as recording births, deaths, and marriages, which for citizens outside these churches are handled by official state registrars. Nontraditional religious groups are eligible for some tax relief (for example, they may receive tax-free donations), provided that they are registered with, and recognized by, the Government as religious communities.

State subsidies are being planned for religious communities. An Education Ministry taskforce was working on a proposal that it was originally supposed to submit in March 2005, but had not by the end of the period covered in this report. The first subsidies of this kind should be included in the 2007 state budget. The amount of the subsidy would be linked to the number of members of the religious community and be approximately 5 euro (\$7) per person. The smallest communities would not qualify for these subsidies. The funds would have to be applied for separately. Although not of substantial financial significance, the subsidies would nonetheless mean a step toward greater religious equality.

## **FRANCE (see more detailed study)**

## **GERMANY (see more detailed study)**

## **GREECE**

The Constitution establishes the Eastern Orthodox Church of Christ as the prevailing religion, and provides for freedom of religion. However, while the Government generally respects this right, non-Orthodox groups sometimes face administrative obstacles or encounter legal restrictions on religious practice. The Constitution prohibits proselytizing and stipulates that no rite of worship may disturb public order or offend moral principles. The Orthodox Church exercises significant political and economic influence. The Government, under the direction of the Ministry of Education and Religion, provides some financial support. For example, the Government pays for the salaries and religious training of clergy, and finances the maintenance of Orthodox Church buildings. The Government also passed taxation legislation in 2004 that gradually abolishes by 2007 tax on revenues for Greek Orthodox Churches and institutions. While this appears to preferentially benefit the Greek Orthodox Church, leaders of other faiths reported that such laws typically refer only to the Greek Orthodox Church. Upon judicial examination, the laws are usually applied to all churches; however this practice presents unnecessary administrative obstacles for non-Orthodox churches.

## **HUNGARY**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors.

The 1990 Law on the Freedom of Conscience regulates the activities and benefits enjoyed by religious communities and establishes the criteria for legal designation. To register as a religion, religious groups must submit a statement to a county court declaring that they have at least 100 followers. The court questions only whether the registration of the new group is constitutional. While any group is free to practice its faith, formal registration makes available certain protections

and privileges and grants access to several forms of state funding. The courts have registered a total of 144 religious groups since 1990.

The Government allocates public funds to registered religions. In 2004, the Government allocated approximately \$130.3 million in public funds for various religious activities and related programs. Government expenditures supported religious practice, educational work, and the maintenance of public art collections of cultural value. Compensation for non-restituted religious property, the reconstruction of religious institutions, and the general subsidy for religious activities comprised the largest components of state financial support.

To promote the revitalization of religious institutions and settle property issues, the Government signed separate agreements with the four historic religions and with two smaller churches (Hungarian Baptist and Budai Serb Orthodox) between 1997 and 1999. The religious groups and the Government agreed on a number of properties to be returned and an amount of monetary compensation to be paid for properties that could not be returned. These agreements are subsumed under the 1991 Compensation Law, which requires the Government to compensate religious groups for properties confiscated by the Government after January 1, 1946. In 2004, the Government paid religious groups \$11 million, and was expected to give \$15 million to religious groups in 2005, as compensation for the assets confiscated during the Communist regime. While these agreements primarily address property issues and restitution, they also have provisions requiring the Government to support religious organizations that provide social services as well as support for the preservation of religious monuments.

## **ICELAND**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. The official state religion is Lutheranism.

The Constitution provides all persons the right to form religious associations and to practice religion in accordance with their personal beliefs. It also bans teaching or practices harmful to good morals or public order. In addition, the General Penal Code protects religious practice by establishing fines and imprisonment for up to three months for those who publicly deride or belittle the religious doctrines or worship of a lawful religious association active in the country.

Article 62 of the Constitution establishes the Evangelical Lutheran Church as the state church and pledges the State's support and protection. Parliament has the power to pass a law to change this article. Although surveys show that the majority of citizens favor the concept of separation of church and state, most probably would not support the change if it meant closing Lutheran churches because of lack of funding. Although few citizens regularly attend services, they see the Lutheran religion as part of their culture and view the closing of a church as losing a part of their heritage. In October 2004, the Alliance Party presented a parliamentary motion on constitutional amendments that included a clause calling for consideration of the separation of church and state. The Liberal Party had presented a similar bill in 2003. Neither initiative has yet made it out of committee. Sidmennt, the 160-member Icelandic Ethical Humanist Association, strongly supports legislation to separate church and state. A 2004 Gallup poll found the general population evenly split on the issue.

The State directly pays the salaries of the 147 ministers in the state church, and these ministers are considered public servants under the Ministry of Judicial and Ecclesiastical Affairs. These ministers counsel persons of all faiths and offer ecumenical services for marriages and funerals. The State operates a network of Lutheran parish churches throughout the country. In new housing areas, land automatically is set aside for the construction of a parish church to serve the neighborhood.

A 1999 law sets specific conditions and procedures that religious organizations must follow to gain state subsidies. All taxpayers 16 years of age and older must pay a church tax amounting to approximately \$125 (ISK 7,800) a year and a cemetery tax of approximately \$48 (ISK 2,952) a year. Individuals are free to direct their church tax payments to any of the religious groups officially

registered and recognized by the State. For persons who are not registered as belonging to a religious organization, or who belong to one that is not registered, the tax payment goes to the University of Iceland, a secular institution. Atheists have objected to having their fee go to the University, asserting that this is inconsistent with the constitutional right of freedom of association.

During the period covered by this report [2004-2005], the Government gave the state church approximately \$62 million (ISK 3.9 billion). Of that amount, the church tax funded \$22 million (ISK 1.4 billion), the cemetery tax \$11.5 million (ISK 714 million), and general revenues \$29 million (ISK 1.8 billion). The state church operates all cemeteries in the country, and the \$11.5 million from the cemetery tax must be used solely for this purpose. All recognized religious denominations have equal access to the country's cemeteries. The church tax also provided a total of \$2.4 million (ISK 151 million) to the other recognized religions and a total of \$1.5 million (ISK 93 million) to the University of Iceland.

## **IRELAND**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors.

The Constitution prohibits promotion of one religion over another and discrimination on the grounds of religion or belief, and the Government does not restrict the teaching or practice of any faith. There is no state religion, and there was no discrimination against nontraditional religious groups. There is no legal requirement that religious groups or organizations register with the Government, nor is there any formal mechanism for government recognition of a religion or religious group.

## **ITALY**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors.

Prior to the Constitution's adoption in 1947, the country's relations with the Catholic Church were governed by a 1929 Concordat, which resolved longstanding disputes stemming from the dissolution of the Papal States and established Catholicism as the country's state religion. A 1984 revision of the Concordat formalized the principle of a secular state but maintained the practice of state support for religion--support that also could be extended, if requested, to non-Catholic confessions. In such cases, state support is to be governed by legislation implementing the provisions of an accord ("intesa") between the Government and the religious confession. An intesa grants ministers of religion automatic access to state hospitals, prisons, and military barracks, allows for civil registry of religious marriages, facilitates special religious practices regarding funerals, and exempts students from school attendance on religious holidays. If a religious community so requests, an intesa may provide for state routing of funds, through a voluntary check-off on taxpayer returns, to that community, a privilege that some communities initially declined but later requested. The absence of an intesa does not affect a religious group's ability to worship freely; however, the privileges granted by an intesa are not always granted automatically, and a religious community without an intesa does not benefit financially from the voluntary check-off on taxpayer returns.

## **LATVIA**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. However, bureaucratic problems persist for some minority religions. There is no state religion; however, the Government distinguishes between "traditional" (Lutheran, Roman Catholic, Orthodox, Old Believers, Baptists, and Jewish) and "new" religions. In practice, this has not resulted in government discrimination against any particular religion.

Although the Government does not require the registration of religious groups, the 1995 Law on

Religious Organizations accords religious organizations certain rights and privileges when they register, such as status as a separate legal entity for owning property or other financial transactions, as well as tax benefits for donors. Registration also eases the rules for public gatherings.

## **LIECHTENSTEIN**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors. The Criminal Code prohibits any form of discrimination or debasement of any religion or any of its adherents. The Constitution makes the Roman Catholic Church the established church of the country and as such it enjoys the full protection of the State.

Church funding comes from the general budget, as decided by Parliament, and is not a direct "tithe" paid by the citizens. The Government gives money not only to the Roman Catholic Church but also to other denominations. The Roman Catholic and Protestant churches receive regular annual contributions from the government in proportion to membership size; smaller religious groups are eligible to apply for grants for associations of foreigners or specific projects. The Roman Catholic and Protestant churches' finances are integrated directly into the budgets of the national and local governments. The Roman Catholic Church receives approximately \$220,000 (300,000 Swiss francs) per year, plus additional sums from the 11 communes. The relationship between the State and the Roman Catholic Church is being redefined. In 2003, the Government re-established a working group that discussed legislative reform leading to the official recognition of religious communities other than the Roman Catholic Church. In May 2004, the Government also contracted an independent study on church financing reform that is being discussed with local governments. All religious groups enjoy tax-exempt status.

## **LITHUANIA**

The Constitution provides for the right to religious freedom, and the Government generally respects this right in practice.

The Constitution provides that a person's freedom to profess and propagate his or her religion or faith "may be subject only to those limitations prescribed by law and only when such restrictions are necessary to protect the safety of society, public order, a person's health or morals, or the fundamental rights and freedoms of others." It is unlawful to make use of the religious teachings of churches and other religious organizations, their religious activities, and their houses of prayer for purposes that contradict the Constitution or the law.

There is no state religion; however, under the 1995 Law on Religious Communities and Associations, some religious groups enjoy government benefits not available to others, including government financing, the right to teach religion in public schools, and the right to register marriages.

The Constitution classifies religious communities into state-recognized traditional groups and others. In practice, however, a four-tiered system exists: traditional, state-recognized, registered, and unregistered communities.

The law grants property rights for prayer houses, homes, and other buildings to religious communities, associations, and centers, and permits construction of facilities necessary for their activities. A 2003 change in the law enables all registered religious groups to own property.

In the absence of any legal definitions, government authorities arbitrarily acknowledge as traditional only those religions that can trace their presence in the country back at least 300 years.

The law specifies nine traditional religious communities: Latin Rite Catholics, Greek Rite Catholics, Evangelical Lutherans, Evangelical Reformed Church, Orthodox Christians (Moscow Patriarchate), Old Believers, Jews, Sunni Muslims, and Karaites.

Traditional religious communities and associations may register marriages, may establish subsidiary institutions, are eligible to receive government assistance, may establish joint private/public schools, and have the right to provide religious instruction in the public schools. Their highest religious leaders are eligible to apply for diplomatic passports, their clergy and theological students are exempt from military service, and they may have military chaplains. The Ministry of Justice does not require traditional religious communities and associations to register their bylaws. Traditional religious communities do not have to pay social and health insurance for clergy and other employees, and they are not subject to a value-added tax (VAT) on basic utilities, such as electricity, telephone, and heat.

The law stipulates that the Government may officially recognize nontraditional religious communities that have societal support and have been registered in the country for at least 25 years. Nontraditional religious communities must apply to the Ministry of Justice and provide a description of their religious teachings and their aims and a founding statement signed by no fewer than 15 members who are adult citizens of the country. The Ministry must review the documents within 6 months.

While only traditional religious communities receive annual state subsidies, nontraditional groups are eligible for government support for their cultural and social projects.

The Baptists are currently the only state-recognized religion. They do not receive annual subsidies, tax exemptions, or exemptions from military service enjoyed by traditional communities. In practice, state-recognized religions receive some additional privileges from the Government, but not to the extent that traditional religious groups do. They are entitled to perform marriages and do not have to pay social and health insurance for clergy and other employers.

Registered religious communities can act as legal entities and thus may rent or own land for religious buildings. They do not receive regular subsidies, tax exemptions, social benefits, or exemptions from military enjoyed by traditional communities.

Communities must register to obtain official status, a requisite for opening a bank account, owning property, or acting in a legal or official capacity as a community.

Unregistered communities have no legal status or state privileges. There were no reports that the Government prevented any such groups from worshiping or seeking members.

## **LUXEMBOURG**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors. There is no state religion. The Government does not register religious groups. However, based on the Concordat of 1801, some churches receive financial support from the state. The Constitution specifically provides for state payment of the salaries and pensions of clergy of those religions who have signed conventions with the Government. Pursuant to negotiated agreements with the Government, the following religious groups receive such support: Roman Catholic, Greek and Russian Orthodox, Jewish, and some other Protestant denominations. In 2003, the Romanian and Serbian Orthodox and Anglican Churches also concluded conventions with the Government.

## **NETHERLANDS**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. The Constitution permits the Government to place restrictions on the exercise of religion only on limited grounds, such as health hazards, traffic safety, and risk of public disorder.

The Government provides state subsidies to religious organizations that maintain educational facilities. The Government provides funding for education to public as well as to religious schools,

other religious educational institutions, and health care facilities, irrespective of their religious affiliation. To qualify for funding, institutions must meet strict nonreligious criteria for curriculum standards, minimum size, and health care.

Religious groups are not required to register with the Government; however, the law recognizes the existence of religious denominations and grants them certain rights and privileges, including tax exemptions. Although the law does not formally define what constitutes a "religious denomination" for these purposes, religious groups generally have not experienced any problems qualifying as a religious denomination.

there are some government subsidies for the restoration and maintenance of monumental church buildings.

## **NORWAY**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. The Evangelical Lutheran Church of Norway is the state church. It is supported financially by the State, and there is a constitutional requirement that the King and at least one-half of the Cabinet belong to this Church. Church officials and some politicians have spoken in favor of a greater separation in the state-church relationship. In 2002, the Government appointed an official State-Church Commission to review the future of the state-church relationship. The commission has its own secretariat and has members from several parts of society, including different church groups and other religions, politicians, legal experts, and the Sami people. The commission is expected to present its assessment to Parliament at the end of 2005. A religious community is required to register with the Government only if it desires state support, which is provided to all registered denominations in accordance with their membership.

## **POLAND**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. The Criminal Code stipulates that offending religious sentiment through public speech is punishable by a fine or up to a 3-year prison term. The Roman Catholic Church is the dominant religion in the country.

There are 15 religious groups whose relationship with the State is governed by specific legislation that outlines the internal structure of the religious groups, their activities, and procedures for property restitution. There are 144 other registered religious groups that do not have a statutorily defined relationship with the State. All registered religious groups, including the original 15, enjoy equal protection under the law and there were no reports of serious conflicts among churches or religious groups.

Religious communities may register with the Ministry of the Interior; however, they are not required to do so and may function freely without registration. According to the 1989 Law on Guaranteeing Freedom of Conscience and Belief, registration requires that the group submit the names of at least 100 members as well as other information about the group. This information on membership must be confirmed by a notary public, although the registration itself often appears to be a formality. In 2004, three new religious groups registered with the Ministry: the Muslim League of the Republic of Poland, (January); the Taoist Union (May) and the Evangelical Union of the Republic of Poland (May). All registered religious groups share the same privileges, such as duty-free importation of office equipment and reduced taxes.

Citizens enjoy the freedom to practice any faith that they choose. Religious groups may organize, select and train personnel, solicit and receive contributions, publish, and meet without government interference. There are no government restrictions on establishing and maintaining places of worship.

## **PORTUGAL**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full, and does not tolerate its abuse, either by governmental or private actors. The Constitution prohibits discrimination based on religion.

The Government is secular. Other than the Constitution, the two most important documents relating to religious freedom are the 2001 Religious Freedom Act and the 1940 Concordat with the Holy See.

The Religious Freedom Act from 2001, created a legislative framework for religions established in the country for at least 30 years or those recognized internationally for at least 60 years. The act provides qualifying religions with benefits previously reserved for the Catholic Church: full tax-exempt status, legal recognition for marriage and other rites, chaplain visits to prisons and hospitals, and respect for traditional holidays. It allows each religion to negotiate its own Concordat-style agreement with the Government, although it does not ensure the acceptance of any such agreements. The act also called for an independent consultative commission within the Justice Ministry to oversee the application of the act. Representatives of some religions protested the fact that the Catholic Church, although exempt from the act, was granted membership on the commission. Rules implementing this legislation took effect in 2003; however, some rules are still needed to create a registry of religious entities. No group had instituted action to reach such agreement under these rules during the period covered by this report.

The Catholic Church maintains a separate agreement with the Government under the terms of the 1940 Concordat. To comply constitutionally with the Religious Freedom Act, the Government negotiated with the Vatican and signed the new amended Concordat in May 2004. This document abrogates the previous Concordat, which had been in force for 64 years but was considered obsolete due to the changes in national life. The new Concordat was approved by Parliament in September 2004; it was approved by the President of the Republic and ratified in December 2004. The new Concordat recognizes for the first time the juridical personality of the Portuguese Episcopal Conference. The Catholic Church will be able to receive 0.5 percent of the income tax that citizens can allocate to various institutions in their annual tax returns.

## **ROMANIA**

Although the Constitution provides for freedom of religion, the Government exercises considerable influence over religious life through laws and decrees. The Orthodox Church exercises substantial influence in its dominant role among a majority of the population and policymakers. Government registration and recognition requirements still pose obstacles to minority religions. Several minority religious groups continued to claim credibly that low-level government officials and the Romanian Orthodox clergy impeded their efforts at proselytizing and interfered with other religious activities.

A communist-era decree, number 177 of 1948, remains the basic law governing religious denominations. It allows considerable state control over religious life. Technically almost none of the articles of this law have been abrogated formally; however, according to the State Secretariat for Religious Denominations, a large number of its articles have been nullified in practice by the Constitution and a series of governmental decrees. Although several religious denominations and religious associations confirmed that articles stipulating the State's interference with or control over religious life and activities have not been enforced, such provisions still exist in the law.

The Government requires religious groups to register. There is no clear procedure for the registration of religious groups as religions. The Government has refused to recognize a number of religious groups since 1990. After a long period of persistent refusal to enforce a 2000 Supreme Court ruling that ordered that Jehovah's Witnesses be recognized, the Government granted the Jehovah's Witnesses the status of a recognized religion in 2003.

The total number of recognized religions remains low. Under the provisions of Decree 177 of 1948, the Government recognized 14 religions; subsequently, it added the Greek Catholic Church (1989) and the Jehovah's Witnesses (2003). The Romanian Evangelical Church and the Christian Evangelical Church were listed originally as one religion but are now considered two separate fully recognized religions, bringing the total to 17. Recognized religions are eligible for state support; they have the right to establish schools, teach religion in public schools, receive government funds to build churches, pay clergy salaries with state funds and subsidize clergy's housing expenses, broadcast religious programming on radio and television, apply for broadcasting licenses for denominational frequencies, and enjoy tax-exempt status.

## **SLOVAK REPUBLIC**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors.

The Constitution provides for the right to practice the religion of one's choice, the right to change religion or faith, and the right to refrain from any religious affiliation. The Government observes and enforces these provisions in practice.

The law provides for freedom of religion and defines the status of religious groups, including those groups not registered with the Government. It does not prohibit the existence of nontraditional religions. It allows the Government to enter agreements with religious communities. The law is applied and enforced in a nondiscriminatory fashion.

Governmental entities at all levels, including the courts, interpret the law in a way that protects religious freedom.

No official state religion exists; however, because of the numbers of adherents, Catholicism is considered the dominant religion. The Catholic Church receives significantly larger government subsidies because of the higher percentage of Catholics in the country. In 2001, the Government signed an international treaty with the Vatican, which provides the legal framework for relations between the country's Catholic Church, the Government, and the Vatican. Four corollaries to the framework treaty have been proposed. In 2002, the Government signed an agreement with 11 other registered religious groups in an attempt to counterbalance the Vatican agreement and provide equal status to the remaining registered religions. This agreement is subordinate to national law and subject to amendment by statute; the Vatican treaty, as an international agreement, can be amended only through international legal mechanisms.

Registration of religious groups is not required, but under existing law, only registered religious groups have the explicit right to conduct public worship services and other activities, although no specific religions or practices are banned or discouraged by the authorities in practice. Those that register receive government benefits, including subsidies for clergymen, office expenses, the right to visit and proselytize in The Government occasionally subsidizes one-time projects and significant religious activities, and registered religious groups are partly exempt from paying taxes and import custom fees. A religion may elect not to accept the subsidies.

## **SLOVENIA**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors.

There are no formal requirements for recognition as a religion by the Government. Religious communities must register with the Government's Office for Religious Communities if they wish to be legal entities, and registration entitles such groups to rebates on value-added taxes. There are currently 40 religious communities officially registered, up from 36 in 2003. One case remained pending at the end of the period covered by this report.

Registered religious groups, including foreign missionaries, may receive value-added tax rebates on a quarterly basis from the Ministry of Finance. All groups report equal access to registration and tax rebate status

## **SPAIN**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. Discrimination on the basis of religious beliefs is illegal.

Article 16 of the Constitution provides for religious freedom and the freedom of worship by individuals and groups. It also states, "No faith shall have the character of a state religion." However, the Government provides certain public financing benefits to the Catholic Church that are not available to other religious entities in practice. These benefits derive from four accords signed with the Holy See in 1979. They cover economic, religious education, military, and judicial matters. The Catholic Church receives financing through voluntary tax contributions and direct payments. Taxpayers can select a box on their income tax forms to contribute up to 0.5 percent of their taxes to the Catholic Church. In 2003, taxpayers contributed \$127.2 million (135 million euros) to the Catholic Church. In addition to voluntary taxpayer contributions, the Government provided the Catholic Church an additional \$33.6 million (28 million euros). This sum did not include state funding for religion teachers in public schools, military and hospital chaplains, and other indirect assistance.

## **SWEDEN**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors. The rights and freedoms enumerated in the Constitution include the rights to practice one's religion and protection of religious freedom. The laws concerning religious freedoms are observed and enforced at all government levels and by the courts in a non-discriminatory fashion. Legal protections cover discrimination or persecution by private actors.

Since the separation of church and state in 2000, seven recognized religious denominations, in addition to the Church of Sweden, raise revenues through member-contributions made through the national tax system. All recognized denominations are entitled to direct government financial support, contributions made through the national tax system, or a mix of both. The State does not favor the Church of Sweden at the expense of other religious groups in any noticeable way. Since the population is predominantly Christian, certain Christian religious holy days are considered national holidays, but this does not appear to affect other religious groups negatively. School students from minority religious backgrounds are entitled to take relevant religious holidays.

## **SWITZERLAND**

The Constitution provides for freedom of religion, and the Government generally respects this right in practice. The Government at all levels strives to protect this right in full and does not tolerate its abuse, either by governmental or private actors.

Article 15 of the Constitution provides for freedom of creed and conscience, and the Federal Penal Code prohibits any form of debasement or discrimination of any religion or any religious adherents.

There is no official state church; religious matters are handled by the cantons, according to Article 72 of the Constitution. Most of the 26 cantons (with the exception of Geneva and Neuchatel, where church and state are separated) financially support at least one of the three traditional communities--Roman Catholic, Old Catholic, or Protestant--with funds collected through taxation. Each canton has its own regulations regarding the relationship between

Church and State. In some cantons, the church tax is voluntary, but in others an individual who chooses not to contribute to church tax may have to leave the church formally. In some cantons, private companies are unable to avoid payment of the church tax. Some cantons grant "church taxation" status, which the traditional three Christian communities enjoy, to the Jewish community. Islamic and other nonofficial religious groups are excluded from these benefits.

## **APPENDIX B: Scheme to Apply Listed Building Control to Exteriors of Churches in Ecclesiastical Use Guidance Notes (Historic Scotland, 2006) – leaflet text.**

### **Introduction**

Many Scottish churches are listed for their historic and architectural interest. They reflect Scotland's history and architecture and are often the most prominent buildings within any community. They should be conserved not only for the benefit of their own congregations and communities but also for the nation at large.

Proposals to adapt any building in a way that may materially affect its external appearance are subject to planning control and require the submission of an application for planning permission to the planning authority. Churches are not exempt from this control.

Proposals to repair or adapt a listed building in a manner that may affect its character require the submission of an application for listed building consent to the planning authority. However, churches in ecclesiastical use are currently exempt from this control, under section 54 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997.

A voluntary pilot scheme to evaluate the effect of applying listed building control to works proposed to the exterior of churches in ecclesiastical use was run by Historic Scotland in conjunction with planning authorities and the Scottish Churches Committee between January 2002 and December 2004. Having considered the evidence gathered from the pilot scheme, Scottish Ministers agreed that the best way forward for the present was to continue with a voluntary arrangement based on the system tested in the pilot scheme. Listed Building Control for Exteriors of Churches in Ecclesiastical Use

This leaflet explains the new voluntary arrangements under the Scheme for dealing with proposals for works to the external fabric of buildings in ecclesiastical use which, were it not for the exemption, would require listed building consent. The arrangements hold true irrespective of whether planning permission would or would not also be required. Historic Scotland will continue to monitor the effectiveness of self regulation as a mechanism for safeguarding this important part of our heritage and the Scheme will be reviewed every 3 years.

The Scheme has been agreed by Historic Scotland, the Scottish Churches Committee, and COSLA, in consultation with the Scottish Society of Directors of Planning. It will run from 1 January 2006.

### **Denominations included within the Scheme**

The following denominations, being members of the Scottish Churches Committee, are included within the arrangements of the Scheme:

Associated Presbyterian Churches  
Baptist Union of Scotland  
Church of Scotland  
Free Church of Scotland  
Free Presbyterian Church  
Methodist Church in Scotland  
Roman Catholic Church in Scotland  
Scottish Episcopal Church  
United Free Church of Scotland  
United Reformed Church Scotland Synod  
(formerly Scottish Congregational Church)

### **Procedures for the scheme**

- Anyone proposing to undertake works to the exterior of a building in ecclesiastical use belonging to one of the above denominations will approach the planning authority to ascertain if planning permission and/or listed building consent under the Scheme is required;
- If planning permission is required, the application will be submitted for consideration by the planning authority in the normal way;
- If, were it not for ecclesiastical exemption, listed building consent would be required, an application for consent will be considered under the Scheme. An application form for listed building consent will be given by the planning authority to the congregation or agent for completion and return to the authority; and
- The planning authority will, except as otherwise required in terms of the Scheme, treat the application for listed building consent exactly as it would any other such application, including advertisement and consulting amenity bodies, as is the normal practice.

### **Consideration of applications where listed building consent is being sought**

There are two possible outcomes from such an application:

Either (a) The planning authority and the applicant reach agreement on a proposal.

In the case of category A and B-listed buildings, the planning authority notifies the application to Historic Scotland in order to allow the Historic Scotland Inspectorate to consider the case. If the Inspectorate is content with the proposal, the application will be returned to the planning authority, which will inform the applicant that works may proceed on the basis of the agreed drawings.

In the case of category C(S)-listed buildings, there is no need for the planning authority to consult Historic Scotland. However, the planning authority notifies the Historic Scotland Inspectorate for recording purposes.

Or (b) The planning authority and the applicant cannot agree a proposal or, having agreed a proposal, following notification to Historic Scotland, Historic Scotland is not content, and no acceptable compromise can be reached between the three parties.

If the applicant still wishes to proceed with the work, then under the arrangements for the Scheme, the application will be referred by the planning authority to the appropriate 'Decision Making Body' (DMB) within the denomination concerned, along with any written submissions from the Historic Scotland Inspectorate, the planning authority and other parties as appropriate.

The DMB will determine whether the work can go ahead and attach such conditions as it considers appropriate. In doing so, it will be expected to adhere to the guidance contained within the Memorandum of Guidance on Listed Buildings and Conservation Areas, (Historic Scotland 1997) which sets out government policy and advice and take into consideration any comments made by the Historic Scotland Inspectorate, the planning authorities and other parties. The applicant will be expected to accept the decision of the DMB and will be granted approval for the proposed works in terms of the decision of the DMB.

### **DMB**

If a denomination has no DMB, a suitably qualified arbiter, acceptable to Historic Scotland, within the denomination, should consider the matter. Each participating denomination should inform Historic Scotland about its DMB or arbiter.

### **Church interiors**

Proposed changes to church interiors are to be dealt with by the denomination under its own scheme of self-regulation involving, where appropriate, its DMB or arbiter.

## **Further guidance**

Informal advice on all matters relating to historic buildings is available to applicants at any stage of the process from the Historic Scotland Inspectorate. Informal discussion at an early stage and site meetings where appropriate are encouraged.

## **Assessment of the scheme**

Planning authorities will copy to Historic Scotland the letter of decision notification on all applications which are submitted to them.

Denominations will inform Historic Scotland and the planning authority of the outcome of all cases which are considered by their DMB or arbiter.

A record will be kept by Historic Scotland of all applications and, an assessment of the scheme will be undertaken by Historic Scotland and discussed with the Scottish Churches Committee, COSLA and the Scottish Society of Directors of Planning every 3 years from 1 January 2006.

[Historic Scotland](#)

February 2006

## APPENDIX C: Extract from Planning Policy Guidance 15: Planning & the Historic Environment

**PPG 15 (Department of Communities & Local Government, England). Crown Copyright, 1994.**

### 8. Churches and the Ecclesiastical Exemption

**8.1** Ecclesiastical buildings are fully subject to planning control, but ecclesiastical buildings which are for the time being used for ecclesiastical purposes are exempt from listed building and conservation area controls, except in so far as the Secretary of State provides otherwise by Order under section 60(5) and 75(7) of the Act. Ecclesiastical exemption does not apply to the residences of ministers of religion (section 60(3)).

**8.2** The context of the exemption is provided by an undertaking by the Church of England that its historic buildings would be subject to a separate Church system of control which took account of the historical and architectural importance of churches. This system, known as faculty jurisdiction, has developed over time, in particular in a series of ecclesiastical measures passed by the General Synod and approved by Parliament, and in subordinate arrangements approved by the General Synod; a separate system covers Church of England cathedrals.<sup>53</sup> The exemption has, however, extended to ecclesiastical buildings of all denominations, not just those of the Church of England.

**8.3** Following public consultation in 1992 the Secretary of State, in conjunction with the Secretary of State for Wales, announced that an Order would be made to provide that the exemption would in future apply only to the Church of England and to other denominations and faiths which set up acceptable internal systems of control embodying the principles set out in the Government's code of practice. The Ecclesiastical Exemption (Listed Buildings and Conservation Areas) Order 1994 has now been made and is due to come into force on 1 October 1994.

#### Code of practice for denominations' internal control systems

**8.4** The Government's code comprises the following points:

1. proposals for relevant works should be submitted by the local congregation or minister for the approval of a body independent of them;<sup>54</sup>

2. that body should include, or have arrangements for obtaining advice from, people with expert knowledge of historic church buildings;

3. the decision-making process should provide for:

a. consultation with the local planning authority, English Heritage and national amenity societies, allowing them (except in cases of emergency) 28 days to comment;

b. the display for the same 28-day period of a notice in a prominent position outside the building describing the proposed works and similarly inviting comments;

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<sup>53</sup> The Faculty Jurisdiction Measure 1964, the Care of Churches and Ecclesiastical Jurisdiction Measure 1991, the Faculty Jurisdiction Rules 1992, and the Faculty Jurisdiction (Injunctions and Restoration Orders) Rules 1992; and, for cathedrals, the Care of Cathedrals Measure 1990, the Care of Cathedrals (Supplementary Provisions) Measure 1994, and the Care of Cathedrals Rules 1990.

<sup>54</sup> ie. works for the demolition of a listed ecclesiastical building or for its alteration or extension in any manner which would affect its character as a building of special architectural or historic interest; or works for the demolition of an unlisted ecclesiastical building in a conservation area.

c. the publication of a similar notice in a local newspaper;

d. in cases of demolition, notification of the Royal Commission on the Historical Monuments of England (see also paragraph 3.22).

2. the decision-making body should be required, in considering proposals submitted to it, to take into account any representations made and, along with other factors, the desirability of preserving historic church buildings and the importance of protecting features of architectural merit and historic interest (including fixtures - see paragraphs 3.13 and 8.11);

3. there should be a clear and fair procedure for settling all disputes between the local congregation or minister and the decision-making body as to whether proposals should proceed;

4. there should be procedures for dealing with any breach of the control system, including provision for reinstatement where works to historic church buildings have been carried out without consent;

5. there should be arrangements for recording how the above procedures were implemented in each case and the nature of the decision taken; for making such records available for public inspection during reasonable hours; and for notifying the decision to the above consultees;

6. there should be arrangements to ensure the proper maintenance of historic church buildings including thorough inspections on a fixed cycle of not more than five years. So far as a denomination's circumstances permit, these points should be incorporated in legally binding procedures.

**8.5** In considering proposals for such works, any effects on the archaeological importance of the church or archaeological remains existing within it or its curtilage should be taken into account along with other relevant factors. Where works of repair or alteration are to be carried out which would affect the fabric of listed churches or churches in conservation areas, denominations should attach any necessary conditions for proper recording in accordance with the principles set out in paragraphs 3.22-3.24 and, in respect of archaeological remains, in paragraph 2.15.

### Future scope of the exemption

**8.6** For those denominations and faiths which retain the exemption, its scope is reduced by the Order to the following:

- any church building;
- any object or structure within a church building;
- any object or structure fixed to the exterior of a church building, unless the object or structure is itself a listed building;
- any object or structure within the curtilage of a church building which, although not fixed to that building, forms part of the land, unless the object or structure is itself a listed building.

('Church building' is defined as a building whose primary use is as a place of worship.)

**8.7** The Order provides continued exemption on this reduced basis (to the extent specified in it) for the Church of England and also for the Church in Wales, the Roman Catholic Church, the Methodist Church, the Baptist Union of Great Britain, the Baptist Union of Wales and the United Reformed Church. Ecclesiastical buildings of these denominations are covered by acceptable

internal systems of control broadly conforming to the principles in the Government's code of practice. It is intended to monitor these arrangements and review them after two years. (Further Orders can be made if any other denominations or faiths are subsequently accepted as qualifying.)

**8.8** Details of these denominations' arrangements will be published in a separate leaflet circulated to all local authorities. This will include the special arrangements made for Church of England cathedrals where all buildings, objects or structures within an area designated by the Secretary of State for National Heritage, after consulting the Cathedrals Fabric Commission for England, and places of worship and unlisted tombstones and other monuments elsewhere within the cathedral precinct, are exempt. A list of addresses for the denominations concerned, and related bodies, is included in Annex A.

**8.9** The Order also provides continued exemption for ecclesiastical buildings of these denominations in various categories where insufficient information is currently available (eg. buildings of Church of England 'peculiar', viz those outside the faculty jurisdiction system; Church of England and Roman Catholic religious communities; and school and other institutional chapels). The intention is that by the end of a limited period all buildings within these categories will either become subject to the normal local authority controls or be included within the scope of an exempted denomination's internal system of control. The bodies concerned have been notified of the order and invited to consider what future arrangements would be appropriate for them.

#### Exercise of controls over non-exempt church buildings

**8.10** For denominations, faiths and independent congregations not listed in the Order, their places of worship will be fully subject to listed building and conservation area control from 1 October 1994. For non-exempt denominations works begun or contracted for before 1 October 1994 are exempt. Conservation area control will extend to memorials, monuments and tombstones of whatever size erected prior to 1925, in order to bring authorities' controls into alignment with those which will be operated by the denominations listed in the Order; this will be done by a direction made under section 75(2) by the Secretary of State.

**8.11** Much of the architectural character and historic interest of places of worship lies in the arrangement and furnishing of their interiors. The great majority of furnishings are likely to be fixed and so form part of the listed building (paragraphs 3.30-3.32), and their architectural coherence and quality will need to be taken into account when considering any proposals for re-ordering. It is probable that some changes have taken place in the past, and before considering further alterations the chronology and completeness of the existing arrangements should be carefully assessed. It is particularly important to identify, and where possible retain, the spatial arrangements and fixtures that belong to the principal period of building. When considering proposals for creating cleared areas for multi-purpose use, the possibility of making fixed seating capable of being dismantled or moved should be investigated. Proper recording in accordance with the principles set out in paragraphs 3.22-3.24 and, in respect of archaeological remains, paragraph 2.15, should always be considered. Where extensive re-ordering takes place, some examples of the replaced furnishings should be retained wherever possible and, where appropriate, materials such as panelling should be re-used within the building or offered for re-use in a similar context, rather than destroyed.

**8.12** In considering applications for consent relating to buildings used for worship authorities are advised that, in addition to the general considerations set out in section 3, the following matters (mainly relating to interiors) should be given due weight as material considerations, viz whether the changes proposed:

- i. are necessitated by a change in the worship needs of the congregation;
- ii. are necessitated by an increase or a reduction in congregation size;

- iii. are directed at accommodating other activities within the building to help ensure its continued viability primarily as a place of worship;
- iv. would involve substantial structural changes, eg subdivision of important existing spaces;
- v. would involve the removal or destruction of important fixtures and fittings, or are more in the nature of a reversible re-ordering of internal features;
- vi. would involve disturbance of archaeologically important remains below ground.

**8.13** English Heritage has published guidance entitled *New Works to Historic Churches* which local planning authorities may find useful in respect of buildings of all denominations. The Church of England has published a *Code of Practice on the Care of Churches and Ecclesiastical Jurisdiction Measure* which gives detailed guidance on many of the procedures to be followed and recommended practice under its own system of control (other than for cathedrals).

**8.14** The Secretary of State will continue to have the power to bring within normal listed building or conservation area controls by a further Order any individual ecclesiastical building where it seems likely that potentially damaging works will be carried out without the necessary authorisation having been obtained under an exempt denomination's procedures, and without legal sanctions being available to the denomination internally.

#### Buildings no longer in ecclesiastical use

**8.15** In the case of the Church of England total or partial demolitions of a redundant building in pursuance of a pastoral or redundancy scheme under the Pastoral Measure 1983 are exempt from listed building control by virtue of section 60(7) of the Act, and from conservation area control by a direction under section 75(2). The Church Commissioners have, however, agreed to ask the Secretary of State for the Environment whether he wishes to hold a non-statutory public local inquiry into any such proposal for total or partial demolition (which would otherwise fall within the scope of those controls) where English Heritage, the Advisory Board for Redundant Churches, the local planning authority or a national amenity society have lodged reasoned objections. The Church Commissioners have also undertaken to accept a recommendation from the Secretary of State for the Environment following such an inquiry that the church is of sufficient importance to be vested in the Churches Conservation Trust (formerly the Redundant Churches Fund) or, in cases where the recommendation was not that the building should go to the Trust, to make further efforts to find an alternative use and to engage in further consultation with the Secretary of State for the Environment before using the Pastoral Measure powers to demolish. In considering what recommendation he will make, following a non-statutory inquiry, the Secretary of State for the Environment will take into account the financial implications of retaining a church building as well as the architectural and historic interest of the church and other planning and social factors, and will consult the Secretary of State for National Heritage.

**8.16** Total demolition by faculty is not exempt but would require listed building and conservation area consent in the normal way, as would total demolition by exempt denominations other than the Church of England. This is because the exemption only applies to a building in ecclesiastical use, and the view of the Courts has been that a building cannot be considered to be in such use if it is being totally demolished. Denominations have been asked to notify the local authority concerned when a church building covered by the exemption ceases to be used primarily for worship. Where total demolition is proposed, denominations may find it useful, before applying to the local planning authority for consent, to see that the proposal has been scrutinised through their normal procedures where these apply.

**8.17** Except as mentioned above, Church of England buildings which are no longer in regular ecclesiastical use are fully subject to the normal listed building and conservation area controls once a declaration of redundancy under the Pastoral Measure comes into operation. These

controls also cover buildings vested in the Churches Conservation Trust, in most of which church services are still held on an occasional basis. During the waiting period between a declaration of redundancy under the Pastoral Measure and the coming into operation of a redundancy scheme authorities are advised to discuss the application of the controls with the diocesan or parish bodies concerned where the authority is considering taking action under the urgent works provisions of section 54 of the Act or where the diocesan board of finance considers it necessary to remove fixtures for safe keeping under section 49(2) of the Pastoral Measure.

**8.18** Many churches, of all denominations, when no longer required for worship may nevertheless have a continuing and valuable contribution to make to the community in terms of architecture, art, social and local or national history. They often occupy central and convenient positions in villages and towns and can, therefore, offer suitable venues for a variety of social and community purposes, such as meetings, concerts, exhibitions, indoor sports and evening classes. Even where the building itself is not worthy of individual listing as of architectural or historic interest, it may nevertheless be a familiar and important feature of an urban or rural landscape - while a surrounding churchyard may possess considerable ecological interest. It is important that once a church becomes redundant no unnecessary delay should occur in finding an alternative use for it. Conversion to another use which preserves the most interesting elements, internal and external, is to be preferred to demolition.

## ANNEX A - Church Bodies

**A.19** This annex also contains addresses for the Church of England and the four other denominations for which exemption is to be continued in England (see paragraph 8.7). [*addresses omitted from this research report*]

**A.20** So far as the Church of England is concerned, the Church Commissioners for England have administrative and quasi-judicial duties in connection with pastoral reorganisation and redundant churches (see paragraph 8.15). Where there are plans to demolish a redundant church, the Commissioners must consult the Advisory Board for Redundant Churches (which grants the appropriate certificate). Where the Board advises against demolition, a non-statutory public inquiry may be held. The Council for the Care of Churches has certain statutory responsibilities under the Care of Churches and Ecclesiastical Jurisdiction Measure 1991 and the Pastoral Measure 1983 and a significant grant allocating function concerned with the conservation of furnishings and works of art in churches. The Cathedrals Fabric Commission for England gives advice on the care and conservation of cathedrals and determines applications for the approval of proposed works to cathedrals under the Care of Cathedrals Measure 1990 (see paragraph 8.8). The Churches Conservation Trust (formerly the Redundant Churches Fund) is the trustee body for the preservation, in the interests of the nation and of the Church of England, of churches vested in it on account of their historic, archaeological and architectural interest (paragraphs 8.15 and 8.17); it is grant-aided by the Church Commissioners (30%) and the Department of National Heritage (70%).

**A.21** The Historic Chapels Trust was set up in 1993 to preserve by acquisition redundant chapels and other places of worship of outstanding architectural or historic interest belonging to Free Church, Roman Catholic, Jewish and other religious bodies. It will normally receive 70% grants from English Heritage for the repair and maintenance of its buildings, raising the remainder privately. The Department of National Heritage also provided support for its setting up.

