



## **Leaflet F01: Leasing a Property (owned in whole or in part by a Minister) to a Church for use as a Manse**

Whilst most Baptist manses are church-owned, in some instances a church will find it necessary to lease a property, either from a third-party landlord, or possibly from a minister. Further guidance in relation to the leasing of a property from a minister (and spouse, if the property is jointly owned) is available.

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## Manses

It has long since been customary for Baptist churches to provide manses for their ministers. The manse is not only the family's home, but it is importantly the base from which the minister will perform his duties. The Inland Revenue recognise this fact and have agreed that the provision by a church of manse accommodation for a minister will not give rise to a taxable benefit.

The terms of appointment of a Baptist minister will normally state that a Baptist church will provide manse accommodation and will also pay certain outgoings, such as council tax and water charges, again without giving rise to a taxable benefit.

For further information please refer to the leaflet [X03 Taxation Guidelines for Churches and Ministers](#) prepared by Philip Cooke FCA, the Union's Honorary Taxation Adviser.

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Further guidance in relation to the leasing of a property from a minister (and spouse, if the property is jointly owned) is available for churches or ministers by contacting us at [supportservices@baptist.org.uk](mailto:supportservices@baptist.org.uk) . To allow us to answer your query as quickly as possible, please include

- Church name
- Confirmation church is a member of the Local Association and BUGB
- Minister's name
- Set out your enquiry as simple as possible

These notes are offered by way of general information for Baptist churches and ministers. Whilst every effort is made to ensure that the information is correct at the time of publication, neither the compiler nor the Baptist Union can accept liability to any party who has either taken or refrained from taking action in reliance on these notes and they should therefore not be regarded as a substitute for seeking professional or specialist advice in any particular situation.

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