



Presbyterian Church
of Aotearoa New Zealand

ACCOMMODATION PROVISION FOR MINISTERS

**A Guide for Ministers
and Church Councils**

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1 Terms of Call – Housing Provision

Standard terms of call for an ordained minister can be found in the [Conditions of Service Manual](#) which is a Supplementary Provision to the Book of Order, and these include provision of accommodation, *manse with furnishing as approved by Assembly (or Housing Allowance)*.

The accommodation arrangements are therefore subject to presbytery approval. This includes the original arrangement and any subsequent changes.

These terms of call do not apply to non-ordained people in lay supply.

2 Minister Vacancy Description

It is expected that the Ministry Settlement Board will have a statement setting out:

- the expectations of the person called/appointed
- the model of ministry (*full or part time*) that has been agreed

It is expected that this description and the model of ministry will be used as a basis for discussion when setting or reviewing the accommodation requirements.

3 Location of Accommodation

Accommodation will be located within a reasonable radius of the main worship centre of the congregation or in a location determined by the congregation and the presbytery.

If another location is requested by the minister or the congregation, the following should be considered by both parties:

- accessibility and availability of the minister
- difference in cost of accommodation in alternative location. The minister, for example, may choose to live in a more expensive locality or in a higher standard house than the congregation is either able or willing to meet. Any rental in addition to that which is required to meet the agreed standard and location will be met by the minister. In that case, it may be preferred that the minister rent the house him/herself if the rent is higher than the level the congregation is prepared to pay, and receive a housing allowance instead (see below).
- the costs to the congregation and/or the minister in terms of travel expenses. For example, it may be cheaper for the church to rent further from the church building, but the minister may not be reimbursed for travel between home and church/office, so could be disadvantaged.
- the effect of travelling time on the attainment of ministry expectations

4 Accommodation Options

The key reason for regulations around accommodation for ministers is to provide alternatives to the traditional manse on a financial basis that is fair to all parties. This enables a minister to be called to a church in any area without any financial disadvantage.

Refer to the Church Management Support Guide Part 2 for payroll scenarios involving accommodation.

Any accommodation must be of an approved standard.

4.1 Church manse

- The church owns the property.
- The minister receives standard minimum stipend
- The minister pays tax on notional rent. There are strict guidelines around notional rent for IRD purposes, and these can be found in Part 2 of the Church Management Support Guide.
- The congregation pays all costs associated with the accommodation that is normal to the role of landlord.

4.2 Church leasing accommodation as a manse

- The church leases the property from an independent owner to house the minister.
- The minister receives standard minimum stipend
- The congregation pays the agreed rent to the landlord
- The minister pays tax on notional rent. There are strict guidelines around notional rent for IRD purposes, and these can be found in Part 2 of the Church Management Support Guide.
- The congregation ensures that the property is properly maintained.

4.3 Church providing accommodation allowance for a manse

- The minister lives in their own home, whether owned or rented by the minister.
- The allowance payable to the minister is to be at the median of the market rental of appropriate accommodation that is available within a reasonable radius of the worship centre or within a location determined by the congregation and the presbytery.
- Please refer to the NZ government [Tenancy Services](#) website for market rent in your area.

- The minister is responsible for appropriate maintenance of the property and providing a safe environment for any church business.

4.4 Church leasing house owned by the minister as manse

- The rental payable to the minister would be at the median of the market rental of appropriate accommodation that is available within either a reasonable radius of the house owned by the minister or within a reasonable radius of the main worship centre.
- Please refer to the NZ government [Tenancy Services](#) website for market rent in your area.
- The minister is responsible for appropriate maintenance of the property and providing a safe environment for any church business.
- This is the option least recommended by the Assembly Office, as it creates another, different relationship between the minister and the church. This can lead to problems such as the church requiring the minister, as landlord, to carry out appropriate maintenance. The minister must also be responsible for paying tax to IRD on the rental income.

5 Accommodation Standards

Congregations should provide attractive, appropriate accommodation for their ministers.

Minimum requirements are:

- adequate living space which is separate from the space used for church
- activities
- facilities for offering hospitality.
- a study/office with adequate shelving unless this is provided elsewhere
- a washing machine and refrigerator with adequate freezer space
- floor coverings in all rooms.
- wardrobes in all bedrooms
- drapes or blinds
- adequate heating for all living areas and the study
- insulation
- smoke detectors

6 Safety

Your manse needs to be safe, so all practicable steps should be taken to eliminate, isolate and minimise any potential hazards. Congregations that own any property (including a manse) have responsibilities and liabilities for hazards. The following checklist is a starting point; each property will have its own potential hazards.

6.1 Safety Checklist

- Fencing, paths, steps, staircases and railings, decking and verandas are sound and free of obstructions.
- Exterior lighting is installed as appropriate.
- Interior wiring, plugs and appliances are safety tested.
- Hot water temperature is appropriate.
- Requisite smoke detectors are installed and working, and emergency exits available
- Ensure there is an alternative exit from upstairs in the event of a fire
- Secure storage for dangerous substances.

When thinking of safety, anticipate that children will visit the manse, even if the current manse does not have children.

7 Property Maintenance

7.1 Church Property Trustees and Synod of Otago and Southland

Properties belonging to the Presbyterian Church in New Zealand are vested in two separate Trusts. The Waitaki River (North Otago) is the geographical boundary for the two Trusts.

Property north of the Waitaki River is vested in The Presbyterian Church Property Trustees. Property south of the Waitaki River is vested in the Otago Foundation Trust Board.

In both cases, the church council is responsible for the care, maintenance and insurance of all property of the congregation. Useful information on maintenance can be found in the [Church Property Trustees' Handbook](#). The Synod of Otago & Southland has a webpage on [Property](#).

7.2 Property provided by church

The church is expected to ensure that a property owned by the church, or leased by the church for a minister, is properly maintained.

7.3 Minister living in own home

The church can expect the minister to provide the same minimum requirements and level of safety, as the minister may be conducting church business on the property and may be visited by members of the congregation.

8 Expectations

- the minister can regard the manse as his/her home and have appropriate privacy and security for himself/herself and family.
- the minister is entitled to have uninterrupted use of the manse for the full duration of the ministry term, including times of leave, eg annual and study leave.
- the minister and his/her family will look after the manse and garden and keep them clean and tidy.
- the minister and his/her family will co-operate with the congregation in enabling the regular maintenance programme to be carried out by accommodating appropriate times for repairs and maintenance to be done
- the minister will pay the power and gas bills and any personal toll calls made on the manse phone.
- members of the congregation will respect the privacy of the minister and his/her family.
- the congregation will attend promptly to any urgent repairs and maintenance tasks, especially any matters which provide a potential hazard eg plumbing and electrical work.

9 Negotiation

Factors to consider when setting or reviewing the accommodation arrangements:

- that the arrangements are conducive to the mission of the parish
- that the required accommodation standard is met
- that the minister's preferences are met as far as possible within the limitation that the cost to the congregation is not greater than that necessitated by the required standard and the congregation's preferred location

10 Review of Accommodation Arrangements

Normally a review of the terms of call and accommodation arrangements shall be conducted at the completion of two years ministry in a congregation/charge. Any change in the accommodation arrangements needs to be approved by presbytery – see processes below. (Increases in housing allowances to reflect changes in market rates do not require presbytery approval.)

This is to ensure that the following matters are considered:

- that the accommodation arrangements continue to remain conducive to the mission of the parish
- that the required accommodation standards continue to be met, taking into account any change in the minister's circumstances
- that the minister's preferences continue to be met within the limitation
- that the cost to the congregation is not greater than that necessitated by the required standard, and the congregation's preferred location
- that any cost of any changes in arrangements to meet changed preferences is born by the minister

A **review** may be called at any time if:

- the session/parish council wishes to review the accommodation arrangements due to changes in its financial position or in the preferences of the congregation
- a minister asks that the session/parish council make changes to the accommodation arrangements due to changed personal circumstances or preferences
- a presbytery wishes to review the accommodation arrangements due to concerns as to whether the arrangements are conducive to the mission of the parish or the financial ability of a congregation/charge to meet its obligations.

When the congregation requires a review:

When a congregation requires that accommodation arrangements be reconsidered the session/parish council shall consult the minister. It may then ask the presbytery to appoint a committee to meet with the session/parish council to consider their proposal. If and when satisfied that changes sought by the congregation are warranted, have the agreement of the minister and have the concurrence of a congregational meeting, the committee shall recommend that the presbytery approve the changes.

When the minister requires a review:

When a minister requires that accommodation arrangements be reconsidered he/she shall ask the session/parish council to consider proposed changes. Having decided that the proposed changes are acceptable the session/parish council should then ask the presbytery to appoint a committee to meet with them and consider the proposal. If and when satisfied that changes sought by the minister are warranted, have the agreement of the session/parish council and have the concurrence of a congregational meeting, the committee shall recommend that the presbytery approve the changes.

When the presbytery requires a review:

When a presbytery believes that accommodation arrangements should be reconsidered it may request that the session/parish council meet with a duly appointed committee of the presbytery to consider its proposals. If and when satisfied that the changes it has initially proposed are warranted, have the agreement of the session/parish council and the minister, and the concurrence of a congregational meeting, the committee shall recommend that the presbytery approve the changes.

11 Payroll Calculations for Accommodation

Payroll scenarios including accommodation options can be found in Part 2 of the Church Management Support Guide.

Churches have access free-of-charge to the PCANZ Accounting & Payroll helpline 0800 567 957 and for advice on actions such as setting up stipends in your church payroll. However, if you require more extensive help such as setting up your church payroll system, there is likely to be a cost attached. Please ensure you are clear on any costs before proceeding.

12 General Property Information

For general property enquiries, including insurance, rather than provision of accommodation for a minister, please contact:

[Church Property Trustees](#) for property north of the Waitaki River. [The Property Handbook](#) is available online.

[Synod of Otago & Southland](#) for property south of the Waitaki River

Also See Part 1 of the Church Management Support Guide.