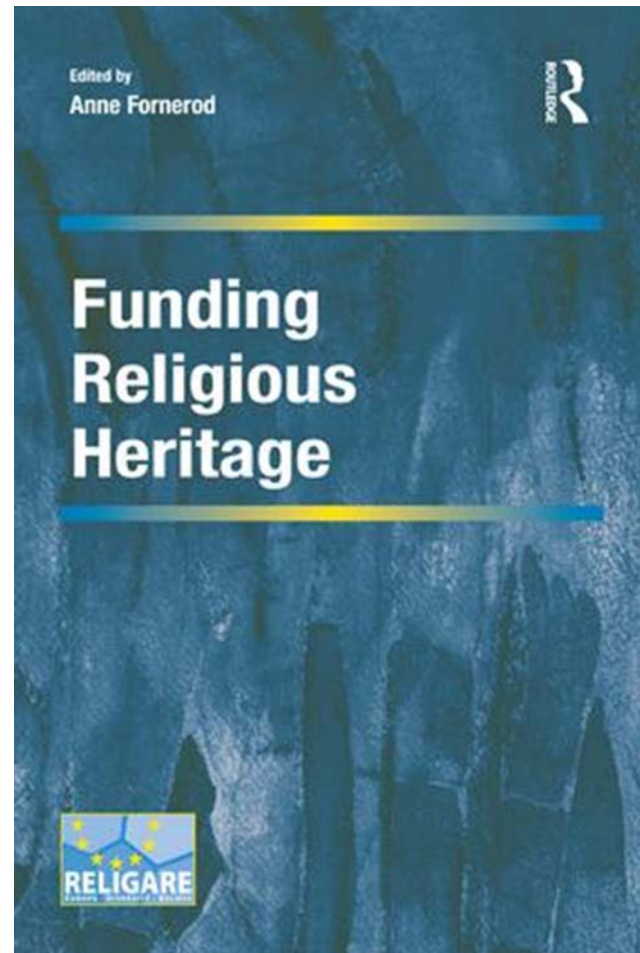


Governance & Funding of Religious Heritage

A Legal Perspective on the Case of
Denmark & some general Remarks

A Common (European) Challenge:

An essential connection between funding & governance within the overall framework in which heritage is considered, including elements like conservation policy, legal procedures or tourism development



Misunderstandings and Campaigns

“Belinda Johansen har meldt sig ud af folkekirken, men hun er godt tilfreds med, at hun betaler til kirkernes vedligeholdelse over sin almindelige skat.”

(Politiken, 8. september 2016, 1. sektion, s. 7, billedtekst).

Det er imidlertid ikke en retvisende gengivelse af de faktiske og retlige finansieringsforhold.

“BJ has denoted her membership of *folkekirken*. She is glad to know, though, that she still contributes economically to the maintenance of the church buildings via her common taxation.”

(Quotation from one of the leading news papers this morning).

That is however not the case. E.g. renovation of Our Saviours Church: 50 Mio dkr from church members in Copenhagen (½ the population), 40 mio from charities. Nothing from taxes.

(Danish) Answers from Yesterday

2.350 Church buildings within *folkekirken* are by law governed to meet two purposes:

- Best possible context for religious use
- Ensure the cultural heritage of the church building

They are governed by local *church wardens, congregation councils* (volunteers) *and deans* (employed) with decision competence, advisory supported by the Nationalmuseum

Their maintenance is funded by *church taxes*, solely paid by church members + in few cases payment from tourists + 6 mio d.kr./year from state budget.

They are not covered by legislation on listing of heritage

1683 middelalderkirker

Concrete examples

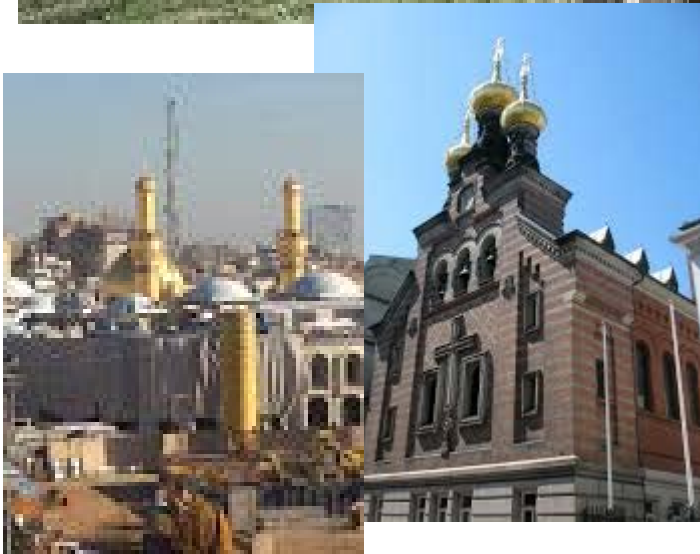


All other religious buildings

Including rectories within *folkekirken*, synagogues, mosque's, catholic church buildings etc are under the legislation of listing.

Their maintenance is funded by the owner/governor, i.e.: for religious communities outside folkekirken by the community; for folkekirken by members via church taxes (not by municipal or state taxes).

Governance decisions follows the money, however based on conditions set by the possible listing.



Thus, to conclude the answers from
yesterday:

Funding, maintenance and governance of religious buildings seen as cultural heritage in Denmark is funded privately or via church taxes, paid by members of folkekirken only (+ charities + a minimal budget to be applied for in the state tax).

Museums have an advisory role.

The governance is mainly based on volunteer work.

Questions from Today:

Who will pay for maintenance of the cultural heritage in and with the church buildings in a future scenario with fewer or few church members?

Who will take the governance responsibility?

Mors as an example:

34 churches, 31 of which from 11th-13th century.



21.000 people, 18.000 are church members



22 church councils, 12 priests



Are religious buildings meant to be cultural heritage?



Ways Forward?

What money can buy is:

- Active citizenship governing and maintaining the cultural heritage in the folkekirke church buildings – or at least: that is what the church tax system (which changed the levy of tithes in the early 20th century) bought.

What money cannot buy is:

- private, individual maintenance of religious heritage buildings. History with privately owned churches as well as buildings belonging to religious communities today shows this.

This paper is based on my following research publications, incl. relevant references to data & other contributions in the field:

“A Long Historical Path towards Transparency, Accountability and Good Governance: On Financing Religions in Denmark” in Messner (ed): *Public Funding of Religions in Europe*, Ashgate/Routledge 2015, pp 125-148 (*RELIGARE*)

“From Previous Intertwinement to a Future Split in Governance Structures in Cultural and Religious Use of Buildings: On Danish Funding of Religious Heritage” in Fornerod (ed): *Funding Religious Heritage*, Ashgate/Routledge 2015, pp 75-100 (*RELIGARE*)

“Roskilde Domkirke: Styring af Sognekirke og Turistattraktion”, *Religionsvidenskabeligt Tidsskrift*, nr 2/6/2015, s 77-90 (peer review) (*FREMTIDENS DANSKE RELIGIONSMODEL*)

“Lige ret i borg og hytte. Kirken og Retten i det 20. århundrede”. Publiceres 2016 (*WHAT MONEY CAN'T BUY*)