**Edinburgh Burgh Churches: Seat Rent Revenues 1860 - 1925 – Notes**

# Background

The dataset comprises an Excel workbook containing two worksheets. The first lists the names of Edinburgh’s Burgh Churches before union with the neighbouring Burgh of Canongate in 1856. The second records annual income (in pounds, shillings and pence; £ s d) from seat rents, ingathered by individual church kirk sessions, and remitted to the Edinburgh Ecclesiastical Commissioners, for the period 1860 to 1925 for the churches located in the pre-1856 Burgh of Edinburgh.

From the time of the Reformation (1560) Edinburgh’s Town Council had responsibility for the remuneration of Church of Scotland ministers, and the construction and maintenance of that denomination’s church buildings, within the Burgh. These responsibilities passed to the Edinburgh Ecclesiastical Commissioners in 1860, and from them to the Church itself under the *Church of Scotland (Property and Endowments) Act* 1925, c 33. To finance these operations the Town Council, then the Ecclesiastical Commissioners and latterly the Church, derived income from several sources; one on which was seat or pew rents.

The practice of charging an annual fee for the exclusive occupancy of particular seats within church buildings may be traced, in Edinburgh, to the mid seventeenth century. A tariff of prices for different seats within each church was published annually, and payments made by individual heads of household to the local governing body of each church, the kirk session. Kirk sessions then remitted seat rent income to the Town Council or, post 1860, the Edinburgh Ecclesiastical Commissioners. Seat prices varied by church and position within the building, with those enjoying good sight lines, or proximity to sources of heat, in the most fashionable churches generally commanding a premium. Every church was obliged to provide a small number of free seats for use of the poor. The practice of renting seats continued in some Burgh churches up to the middle of the twentieth century.

The dataset covers the period 1860 to 1925 and comprises a transcript of seat rent income, church by church, from the annual accounts of the Edinburgh Ecclesiastical Commissioners, a body corporate established in 1860 under the *Annuity Tax in Edinburgh and Montrose Act 1860 c.50*. Its responsibilities were amended under the *Annuity Tax Abolition (Edinburgh and Monstrose. &c.) Act (1860) 1870 c. 87*, and finally transferred to the General Trustees of the Church of Scotland by the *Church of Scotland (Property and Endowments) Act 1925, c 33*.

The financial records of the Edinburgh Ecclesiastical Commissioners, held by the National Records of Scotland, are complete for the period 1860/1 to 1924/5 except for the years 1895/6 to 1899/1900 which are missing from the archive. Burgh church status was withdrawn from the Tolbooth and Old churches in the 1860s, hence the short run of seat rent data for both.

The original records were accessed at the National Records of Scotland in General Register House, 2 Princes Street, Edinburgh EH1 3YY, as ‘Virtual Volumes’ under shelfmarks CH1/27/1 to CH1/27/12.

# Workbook application

Because the transcript is in the form of a Microsoft Excel workbook, it is intended to be viewed in Microsoft Excel. If the worksheets are viewed in another application, the figures should be intact but intended formatting may be lost.