

# A Guide to Parochial Fees

Version 4 – December 2017

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## **Section A**

### **Introduction**

This document aims to address queries in relation to what fee(s) to charge and the entitlement to a fee(s). In some cases, it may be necessary to apply one or more of the sections below when faced with unusual circumstances.

### **What are Parochial Fees?**

Parochial fees are the fees charged for certain services (sometimes called “occasional offices”) conducted by the Church of England. These are set by the Church of England’s governing body, the General Synod, and by Parliament. These fees are legally chargeable and recoverable as a debt. The current table of fees is available on the Diocesan website at [www.leeds.anglican.org/finance](http://www.leeds.anglican.org/finance).

The Diocese of Leeds has decided, in principle, to follow the national guidance as far as possible. These changes also present an opportunity to provide clarity for all involved, and promote good practice across the Diocese. The protocols laid out in the document are designed to address the following issues:

- Ensure all parties are aware of the legal framework within which we operate
- Ensure that all parties receive the fees to which they are due
- Provide clarity and uniformity to all parties on the level and destination of statutory fees
- The promotion of good practice across the Diocese
- The need for a robust audit trail for all statutory fees
- The need for advice, training and support to be made available to all parties
- Providing recognition to all those who exercise ministry

### **The legal position**

These changes were affected by the General Synod Fees order, GS Misc. 1015. The Draft Parochial Fees and Scheduled Matters Amending Order 2012 (GS 1852) was prepared by the Archbishops’ Council and laid before the Synod under the Ecclesiastical Fees Measure 1986 as amended by the Ecclesiastical Fees (Amendment) Measure 2011. The 2011 Measure received final approval from the General Synod in February 2010 and received Royal Assent on 24<sup>th</sup> May 2011.

## Key Points

- a) The fee previously known as the “Incumbents Fee” is now to be known as the ‘DBF fee’, and is the property of Leeds Diocesan Board of Finance
- b) Fees should be justifiable on the basis of a relationship to actual costs incurred
- c) Fees should be as inclusive as possible, leaving “extras” to apply only to those items over which people have a genuine choice
- d) Generally fees cannot be waived, only in particular cases by the priest/incumbent who must point to justifiable reasons, such as extreme financial hardship. Before doing so they should first contact their Archdeacon’s office for approval
- e) No parochial fees are payable in relation to the death of a person who has not reached the age of sixteen
- f) All self-supporting ministers and chaplains not in receipt of a stipend will be eligible to claim up to 80% of the full DBF fee for providing pastoral care and presiding at associated services
- g) Retired clergy with Permission to Officiate (PTO) will also be eligible to claim up to 80% of the DBF fee for providing pastoral care and presiding at associated services
- h) The incumbent should not normally handle fees
- i) In all cases, it is strongly recommended that all payments are made either by electronic transfer or by cheque, and only in very exceptional circumstances in cash.

## Ownership and destination of fees

From 1<sup>st</sup> January 2013, a parochial fee is, in all but very few cases (e.g. Cathedrals) payable to either Leeds Diocesan Board of Finance (LDBF) or a PCC.

In general, the LDBF fee relates to the provision of authorised ministry, the costs of which are usually borne by LDBF, and the PCC fee relates to church buildings, local administration and ministry costs. PCCs should set their own schedule of fees annually for any services to take place in the next year.

## **PCC Fees – Which PCC is entitled to the fee?**

It may sometimes be necessary to identify to which PCC a fee will be due. Whilst this should be obvious in the case of a wedding, it is not necessarily the case for funerals, particularly if no service takes place in the parish church. You should follow the following procedure, in sequence, in order to identify which PCC should receive a fee:

- a) In the case of a burial or funeral service that takes place in a church or churchyard, the PCC fee belongs to the PCC of the parish where the church or churchyard is situated
- b) In the case of a burial or funeral service that takes place somewhere other than a church or churchyard, and the deceased was on a church electoral roll, the PCC fee belongs to the PCC of the parish on whose electoral roll the deceased was entered. If the deceased was on the electoral roll of more than one parish, the fee shall be shared equally between each of the PCCs of those parishes
- c) In the case of a burial or funeral service which takes place somewhere other than in a church or churchyard, and the deceased was not entered on any church electoral roll, the PCC fee belongs to the PCC of the parish where the deceased had his or her usual place of residence
- d) In any other case, the PCC fee belongs to the PCC of the parish to where the presiding priest is licenced.

## **Casual duty fee rates**

A separate system applies for casual duty fees, the rates applicable, how to claim, information and a claim form, are available to download from;

<http://www.leeds.anglican.org/finance/parochial-fees-scheme>

## **Chaplains**

When a chaplain officiates at a service where parochial fees apply, the fees belong to LDBF and a PCC in the same way as they do when the Parochial Clergy Officiate.

## **Fees for services taken by ministers of other denominations**

There are no statutory fees payable when a minister of another denomination conducts a service in a Church of England church. The Archbishops' Council only prescribes fees for Church of England services conducted by a Church of England clergy and licensed lay minister, irrespective of the venue. Parochial fees **do not** arise where a minister of another church carries out the duty.

## **What should we do if we become aware of a person claiming to carry out Church of England services in, or for, a parish and not remitting the fee?**

The legislation makes it clear that the statutory fee belongs to LDBF and a PCC. Such activity will therefore be considered as theft. The matter should be reported as soon as possible to the appropriate Archdeacon for investigation.

## **What to do when a parish is in vacancy**

As statutory fees are now the property of LDBF and the PCC, there will be no need to change the procedure for handling these fees during a vacancy. Payments for Occasional office during a vacancy, i.e. leading a normal service of worship are detailed in a separate paper please see the section on Casual Duty fee rates on page 4.

## **“Extras”**

You can only charge for fees for items of which those in receipt of ministry have a genuine choice. The only exceptions to this are for the cost of providing a vergers, where there is one, and the cost of heating. It is important that the information about the level of charges and what those charges cover are clear and must be agreed before the service.

For example you can charge a fee for the provision of heating however, the PCC need to ensure that the level of this fee bears a relation to the actual cost incurred.

You **cannot** raise a fee for the provision of lighting.

In exceptional cases, an additional voluntary contribution may be invited (with the agreement of the appropriate Archdeacon). Areas, to consider, include, but are not limited to, situations where unusual extra costs are incurred.

## **Copyright and fees**

If a service is to be recorded, (audio or video) advice should be sought from the Royal School of Church Music (RSCM). Should this question arise in relation to the recording of bells rung, then you can get advice from the Central Council of Church Bell Ringers.

## Travel Expenses

In each case, any out-of-pocket travel expenses incurred by the minister can be claimed from the PCC at the recommended rate (currently 45p per mile). Expenses can be claimed for any reasonable travel associated with the whole of the ministry and not just officiating at a service. Where mileage is claimed, the minister should provide as accurate as possible, an estimate of the likely number of miles that will be claimed. Anyone who wishes to waive his or her expenses may do so.

## Handling Fees

With the new arrangements coming into effect, the responsibility for handling local fees should normally fall to the PCC or benefice treasurer. Any receipts and/or payment of fees in cash should be strongly discouraged. Where there is no alternative to making or receiving payments in cash, you should keep a full written record of the transaction and receipts provided where appropriate.

## Waivers

The DBF Fee may be waived at the discretion of the incumbent, however national advice is that the DBF fee should only be waived in circumstances of extreme financial hardship, and contact should be made with your Archdeacon prior to considering waiving the DBF fee. The PCC fee, and any other local fees may be waived by the PCC or incumbent, as agreed between the PCC and incumbent (In practical terms this will be a conversation between the incumbent and churchwardens). Please note any waivers on the relevant fees form.

## Who can claim a fee?

Eligible to claim a fee	Not Eligible to claim a fee
Retired Clergy	Stipendiary Clergy
Self-Supporting minister	Chaplain in receipt of a stipend
Chaplain not in receipt of a stipend	Reader

## TAX – officiants, organists, bell ringers, vergers etc.

All persons, including retired clergy, receiving fees or payment for occasional services, or occasional offices are reminded that these are taxable sources of income and **MUST** be included in declarations to HMRC.

Normally, HMRC would not require the officiating minister to declare their reimbursed expenses, providing there is no element of profit.

## **Gift Aid**

The PCC will benefit further if any fees or travel expenses claimed, are subsequently gifted back to the PCC, thus allowing a gift aid claim. It must be noted that a claim has to be made, and a separate transaction for the gifting back be carried out.

## **Contact Details**

You may find the answer to any query that you have within the documentation posted on the Diocesan website following this link:

[www.leeds.anglican.org](http://www.leeds.anglican.org)

Any specific questions are to be sent by email to [fees@leeds.anglican.org](mailto:fees@leeds.anglican.org). Any other issues relating to parochial fees should be directed to one of the following people:

Bryan Lewis  
Finance Manager (Accounting)  
17-19 York Place  
Leeds  
LS1 2EX  
[bryan.lewis@leeds.anglican.org](mailto:bryan.lewis@leeds.anglican.org)  
0113 3530 219

Shaun Birch  
Finance Manager (Services)  
17-19 York Place  
Leeds  
LS1 2EX  
[shaun.birch@leeds.anglican.org](mailto:shaun.birch@leeds.anglican.org)  
0113 3530 227



## Section 2

### Administrative Arrangements

The following sections outline the movement of fees and the relevant forms. There is a separate form for each of these three areas, relating to funerals (PF1), marriages (PF2) and monuments (PF3). These forms are available on the Diocesan website at [www.leeds.anglican.org/finance](http://www.leeds.anglican.org/finance).

The forms are designed to be completed electronically and submitted by email. They can if necessary, be printed and sent by post. The Diocesan Finance Department will make payments electronically by BACS on a weekly basis. PCCs will need to ensure that the Diocesan Finance department has its current bank account details. The headings of each form, referred to above, relate to the sections of the national Fees Table which can be found on the Diocesan website. See link below.

<http://www.leeds.anglican.org/finance/parochial-fees-scheme>

If you bank with a building society, and therefore cannot receive payment via BACS, please contact [fees@leeds.anglican.org](mailto:fees@leeds.anglican.org) to arrange an alternative method of payment.

We are currently developing an online submission process, which will allow you to submit the form through our website. Further information on this will be confirmed when available.

There are fees for the provision of baptism certificates or for searches of the parish registers but, as these do not involve a DBF fee, they may be dealt with locally.

There now follows a description of the protocols for Funerals, Monuments and Marriages.

### Funerals

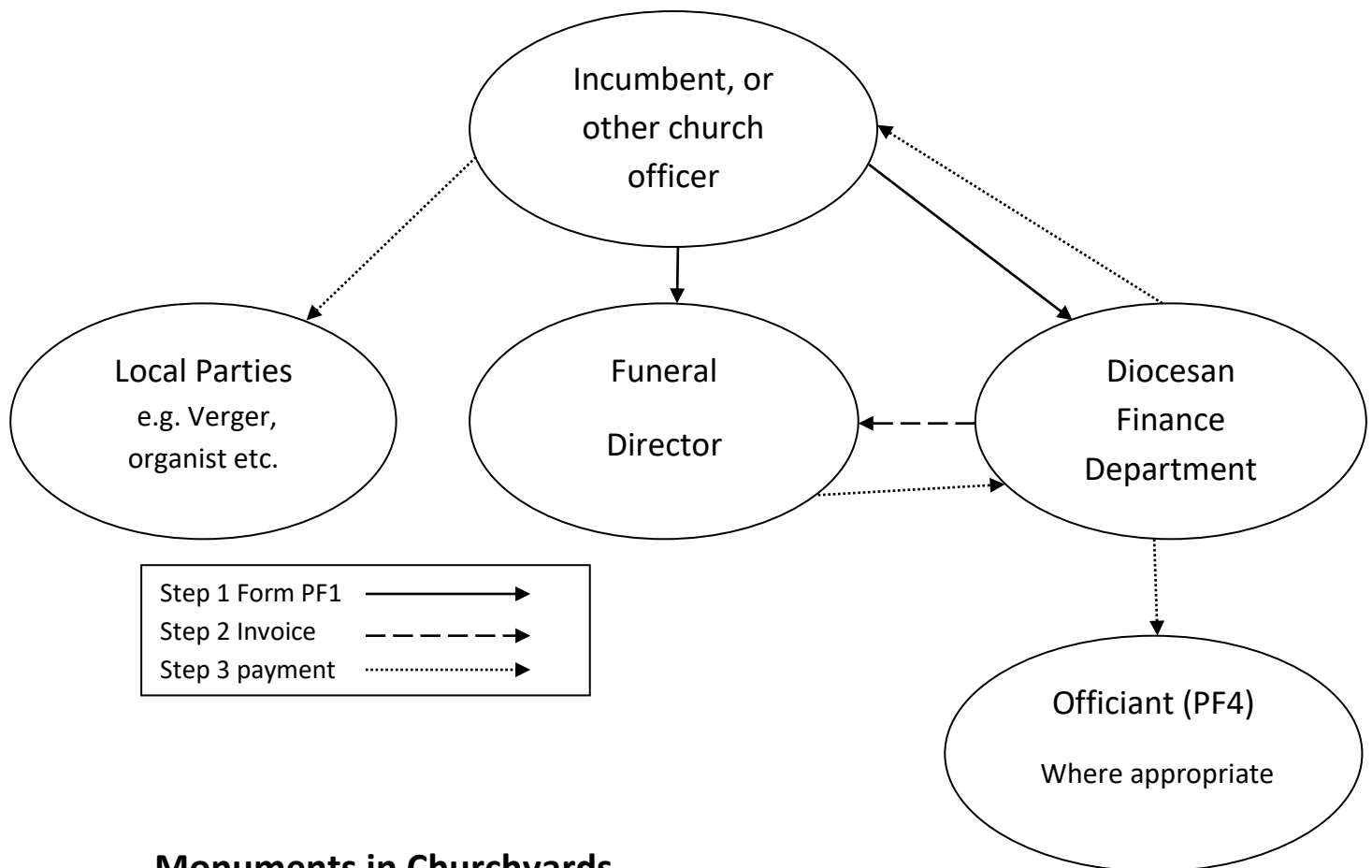
- a) On arranging a funeral, the parish priest/ funeral administrator, completes form PF1, which identifies all the relevant details and costs relating to the funeral.
- b) The completed form is then to be sent from the parish to both the Diocesan Finance Department AND to the Funeral Director as soon as possible. It would be advisable to send a copy to your treasurer too. Email communication is much preferred. Forms emailed to the Diocese should be sent to [fees@leeds.anglican.org](mailto:fees@leeds.anglican.org)
- c) On receipt of form PF1, the Diocesan Finance Department sends the PCC element of the fees to the PCC by BACS Transfer within 7 working days, along with the element for travel expenses.

- d) The Diocesan Finance team will also send an invoice to the Funeral Director following the payment to the PCC
- e) The PCC passes on any payments due to others including those collected in its capacity as an agent (e.g. flowers, choir, vergers, bell ringers etc.)
- f) The PCC, on receipt of the claim, pays any travel expenses due to the officiant, where appropriate.
- g) The total amount of fees due, as identified on form PF1 are sent to the Diocesan Finance Department by the Funeral Director at the end of each calendar month, or sooner, along with a schedule, which clearly identifies each funeral.

### How to Claim a Fee (PF4 Form)

- a) Those eligible to claim a fee (see table on page 6) should submit a PF4 form to the Diocesan Finance Department. This will be cross-referenced with the PF1 and payment will be made within 7 working days.

### Movement of Fees-Funerals

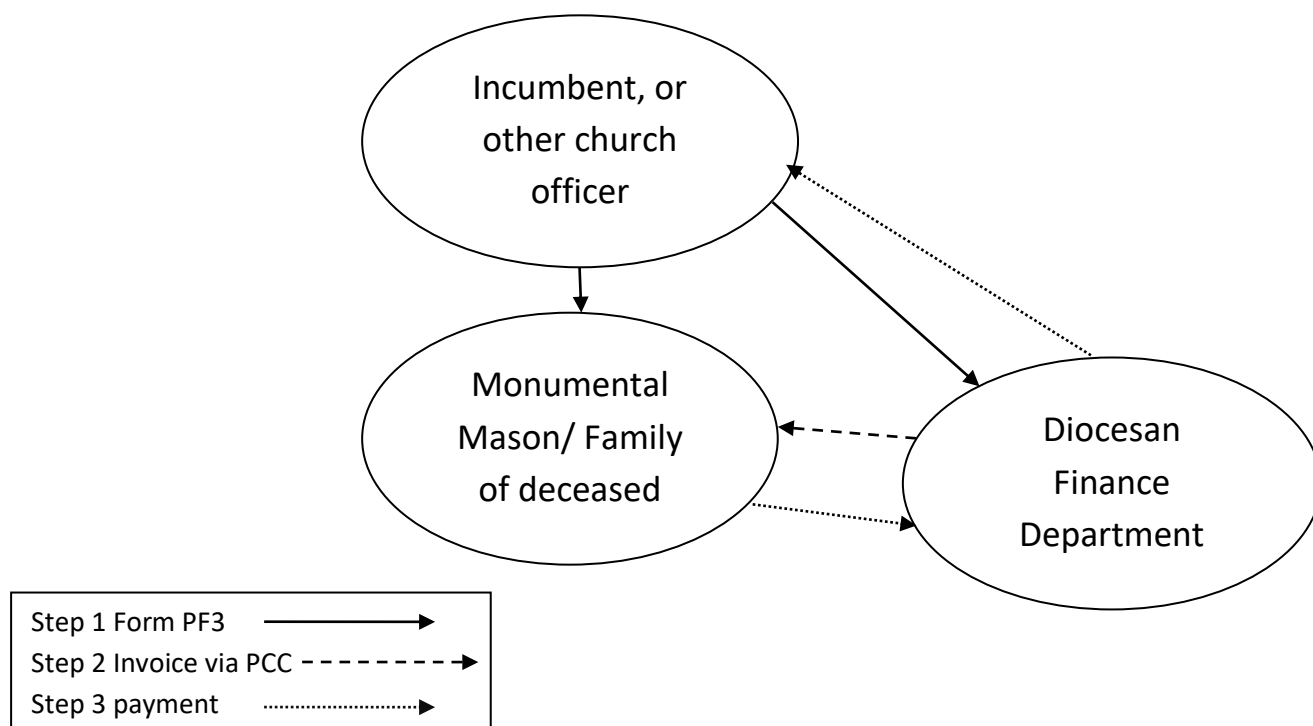


### Monuments in Churchyards

- a) On arranging a monument, the parish priest/ parish administrator or whoever in the parish takes the details, completes form PF3, which identifies all the relevant details and costs relating to the monument.

- b) The completed form is sent from the parish to the Diocesan Finance Department as soon as possible, a copy is also sent to the monumental mason/family of deceased as appropriate. Email communication is much preferred. Forms emailed to the Diocese should be sent to [fees@leeds.anglican.org](mailto:fees@leeds.anglican.org)
- c) On receipt of form PF3, the Diocesan Finance Department sends the PCC element of the fees to the PCC, by BACS transfer within 7 working days.
- d) The Diocesan Finance team will also send an invoice to the Monumental Mason or to the PCC to forward onto the family of deceased as appropriate.

## Movement of Fees-Monuments



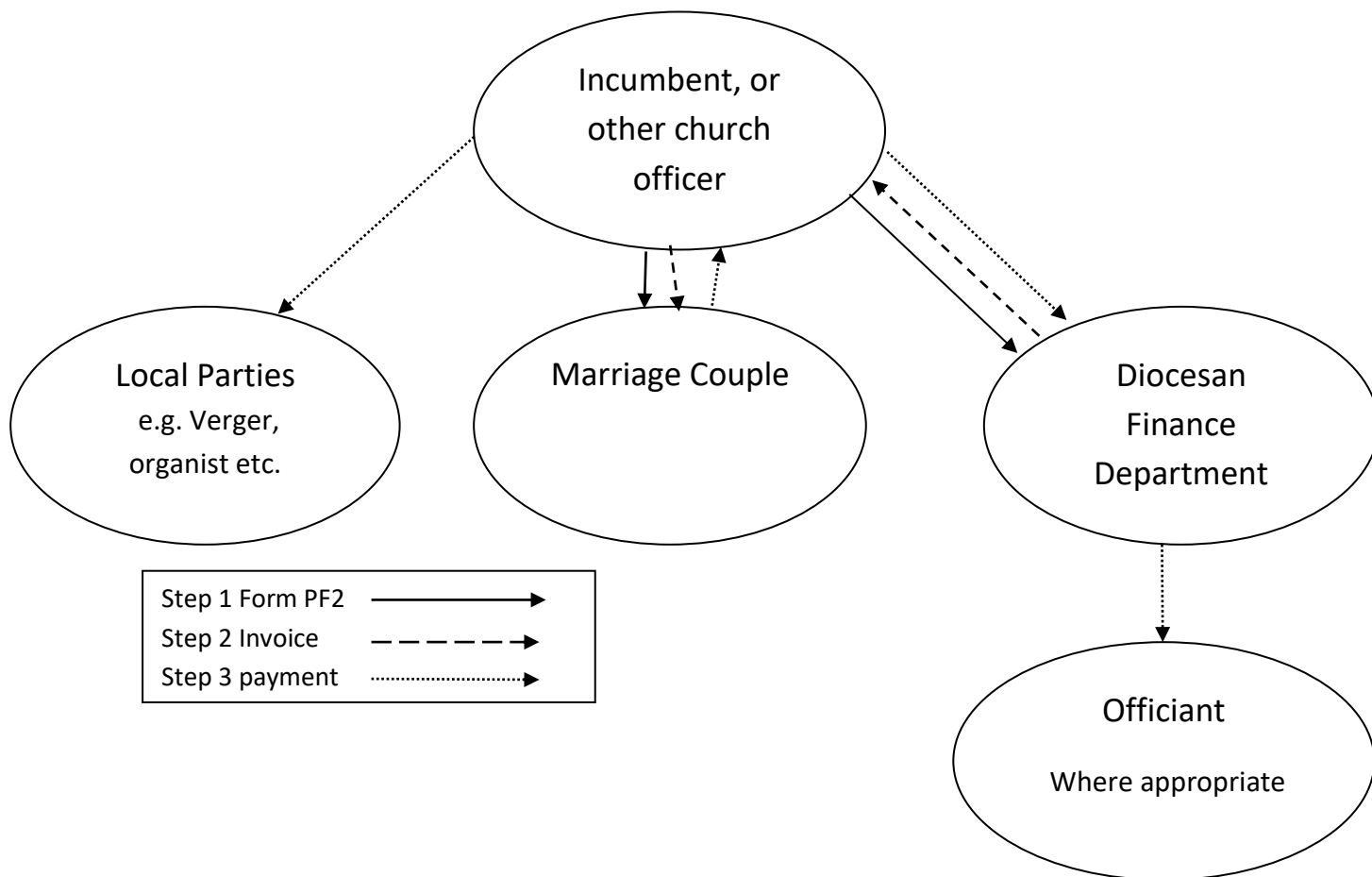
## Marriages

- a) The PCC will remain responsible for the collection of the total fees.
- b) After publication of the first Banns and prior to the date of service, a form PF2 is to be completed by the parish priest/parish administrator and submitted to the Diocesan Finance Department.
- c) An invoice will be prepared and sent to the parish treasurer and will be due for payment at the end of the month

## How to Claim a Fee (PF4 Form)

- a) Those eligible to claim a fee (see table on page 6) should submit a PF4 form to the Diocesan Finance Department. This will be cross-referenced with the PF1 and payment will be made within 7 working days.

## Movement of Fees-Marriages



## Baptism certificates

It is illegal to charge a fee for the administration of a baptism. However, there is a fee payable for the supply of a certificate of baptism (a legal-looking exact replica of what is in the baptism register). This fee is only payable to the PCC and so is to be dealt with locally. There is no fee for issuing a souvenir card to parents or godparents.

## Searches in Church Registers

Fees for searches in church registers are only payable to a PCC and so are to be dealt with locally.

## **Quarterly Marriage Returns**

The fees payable for Quarterly Marriage Returns are not, in law, Parochial Fees. There is therefore no change to the existing requirement and arrangements to complete and return quarterly marriage returns.

## **Charges for non-statutory services**

PCCs may wish to charge their own fee for some services over which those receiving ministry have no legal rights. This includes memorial services and the blessing in church following a civil ceremony. These services no longer appear in the table of statutory fees. National guidance on setting such fees suggests that parishes relate their own fee to the nearest statutory equivalent:

- In the case of a memorial service, this fee should relate to that for a funeral
- For the blessing of a marriage, following a civil ceremony the fee charged should be related to the fee for a wedding in church.

When setting such fees, PCCs should consider the variety in content, style and complexity of such services and charge a fee accordingly. There is no DBF fee for such services.