

Guide to Parochial Fees

Contents	Page
Introduction and contact details	1
Section A	
1. What are Parochial fees	2
2. The legal position	2
3. Key points	2
4. Ownership and destination of fees	3
5. Which PCC is entitled to the fee	3
6. Parishes in vacancy	3
7. Casual duty fees	3
8. Chaplains	3
9. Ministers of other denominations	4
10. How to report undeclared fees	4
11. Travel expenses	4
12. Extra charges	4
13. Handling fees	4
14. Waivers	5
15. Who can claim a fee	5
16. Copyright	5
17. Tax	5
18. Gift Aid	5
Section B	
1. Administrative arrangements	6
2. Funerals	7
• Completing the PF1 form	7
• Movement of fees	7
3. Marriages	8
• Completing the PF2 form	8
• Movement of fees	8
4. Monuments in Churchyards	9
• Completing the PF3 form	9
• Movement of fees	9
5. Clergy Claims	10
6. Non-statutory fees	10
• Baptism certificates	10
• Searches in church registers	10
• Quarterly marriage returns	10
7. Non-statutory services	10

Introduction and contact details

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.

If you have further queries please visit:

<https://www.churchofengland.org/more/clergy-resources/national-clergy-hr/life-events-parochial-fees-and-guidance/guide-church>

Alternatively, please call us on 0113 200 0540 or email fees@leeds.anglican.org

Any other issues relating to parochial fees should be directed to:

Finance Manager
17-19 York Place
Leeds
LS1 2EX
0113 3530 220

Section A

1. 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 <https://www.leeds.anglican.org/finance/parochial-fees>

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

2. 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 24th May 2011.

3. Key points

- Fees should be justifiable on the basis of a relationship to actual costs incurred
- Fees should be as inclusive as possible, leaving “extras” to apply only to those items over which people have a genuine choice
- Generally fees should not be waived. However, in particular cases this can be done by the priest/incumbent who must point to a justifiable reason, such as extreme financial hardship. The local Archdeacon should be consulted prior to waiving DBF fees and the Churchwardens before waiving PCC fees.
- No parochial fees are payable in relation to the death of a person who has not reached the age of eighteen.
- All self-supporting ministers, Retired clergy with Permission to Officiate (PTO) and chaplains not in receipt of a stipend will be eligible to claim up to 80% of the full DBF fee for statutory services.
- The incumbent should not normally handle fees
- In all cases, it is strongly recommended that all payments are made either by electronic transfer or by cheque in receipt of an invoice from Leeds DBF.

4. Ownership and destination of fees

From 1st 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 local fees annually for any services to take place in the next year.

5. Which PCC is entitled to the fee?

It may sometimes be necessary to identify to which PCC a fee will be due. You should follow the below 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, the fee belongs to the DBF. (see note 1)
- c) In any other case, the PCC fee belongs to the PCC of the parish to where the presiding priest is licenced.

Note 1 - as of 01/01/2020 the destination of fees in relation to funerals and burials taking place somewhere other than a church or churchyard will change, any services falling into this category no longer carry a PCC fee and therefore 100% of the fee is due to the Diocese.

6. Parishes 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 fees below.

7. Casual duty fees

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

<https://www.leeds.anglican.org/finance/casual-duty-fees>

8. 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.

9. 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.

10. How to report undeclared fees

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.

11. 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) or if the service is taken by a minister who can claim the 80% DBF fee the travel expenses are to be paid by the DBF. 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 so that this can be included in the PF1 form. Anyone who wishes to waive their expenses may do so.

12. Extra charges

You can only charge 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 verger, 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.

13. 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.

14. 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.

15. Who can claim a fee

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

16. Copyright

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.

17. Tax

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.

18. 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.

Section B

1. 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), monuments (PF3) and clergy claims (PF4). These forms are available on the Diocesan website at <https://www.leeds.anglican.org/finance/parochial-fees>

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.

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

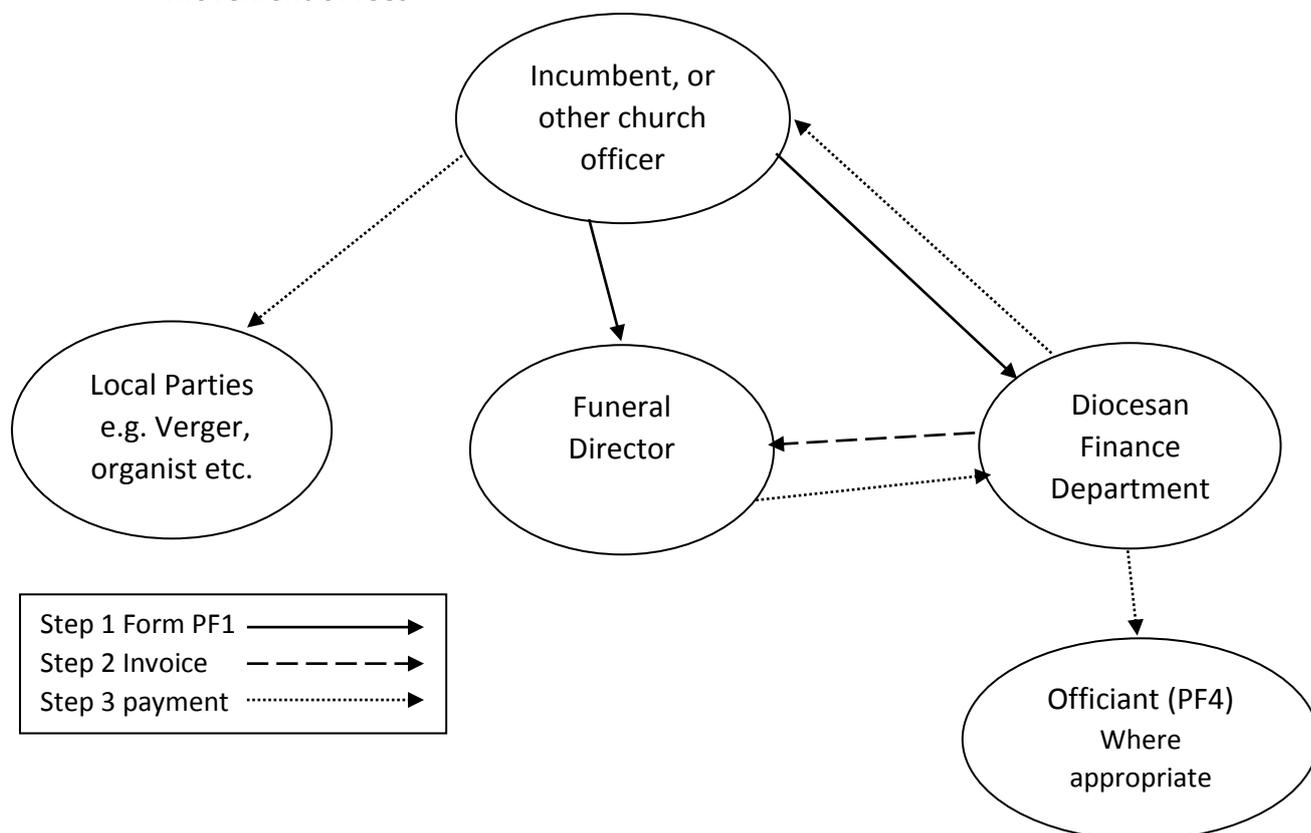
If you bank with a building society, and therefore cannot receive payment via BACS, please contact fees@leeds.anglican.org to arrange an alternative method of payment.

2. Funerals

- **Completing the PF1 form**

- On arranging a funeral, the parish priest/ funeral administrator, completes form PF1, which identifies all the relevant details and costs relating to the funeral.
- 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
- On receipt of form PF1, the Diocesan Finance Department sends the PCC element of the fees to the PCC by BACS Transfer, along with the element for travel expenses.
- The Diocesan Finance team will also send an invoice to the Funeral Director following the payment to the PCC
- The PCC passes on any payments due to others including those collected in its capacity as an agent (e.g. flowers, choir, verger, bell ringers etc.)
- The PCC, on receipt of the claim, pays any travel expenses due to the officiant, where appropriate.
- The total amount of fees due, as identified on form PF1 are sent to the Diocesan Finance Department by the Funeral Director.

- **Movement of fees**

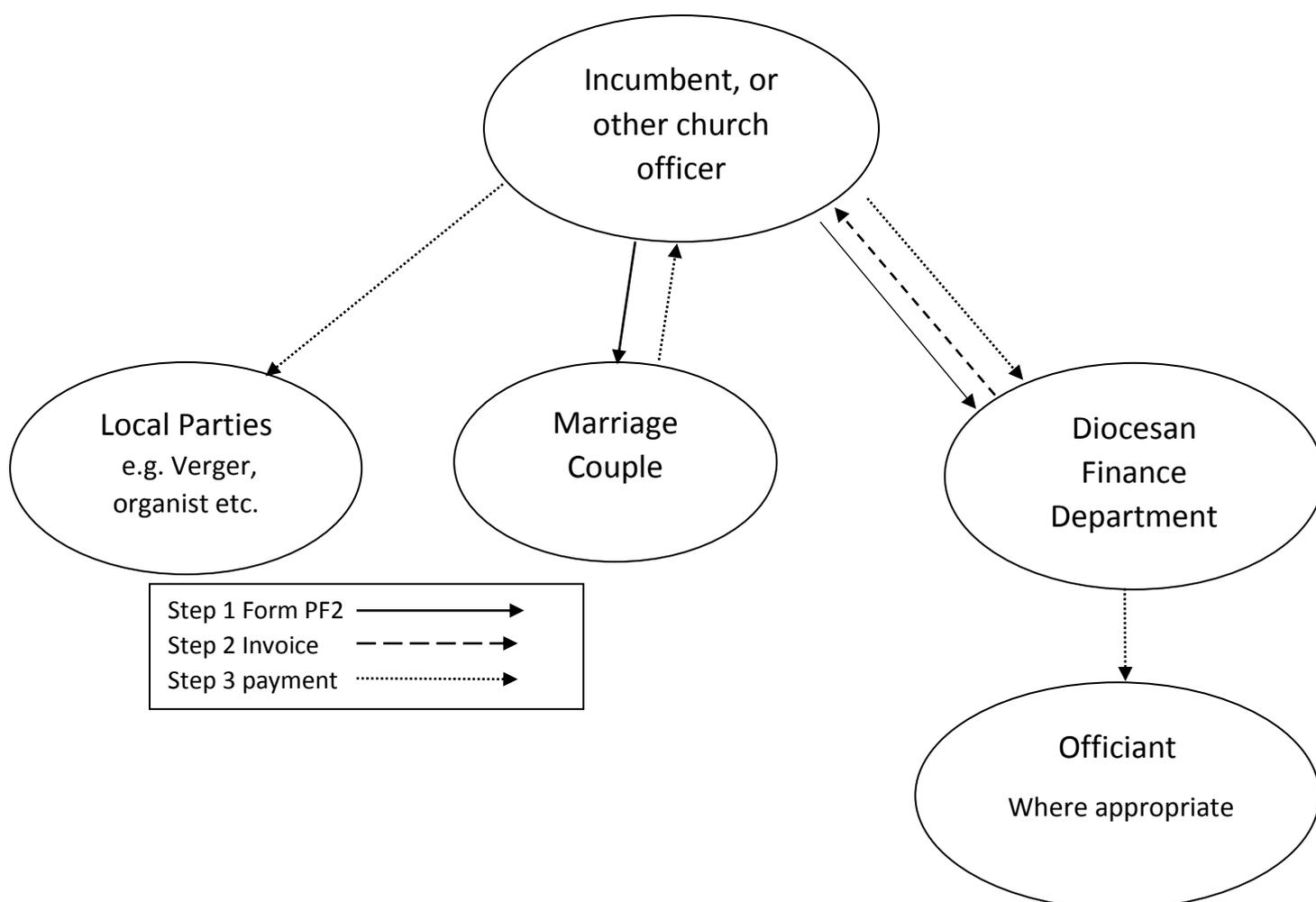


3. Marriages

- **Completing the PF2 form**

- The PCC will remain responsible for the collection of the total fees.
- 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.
- An invoice will be prepared and sent to the parish treasurer and will be due for payment 30 days from the date of invoice

- **Movement of fees**

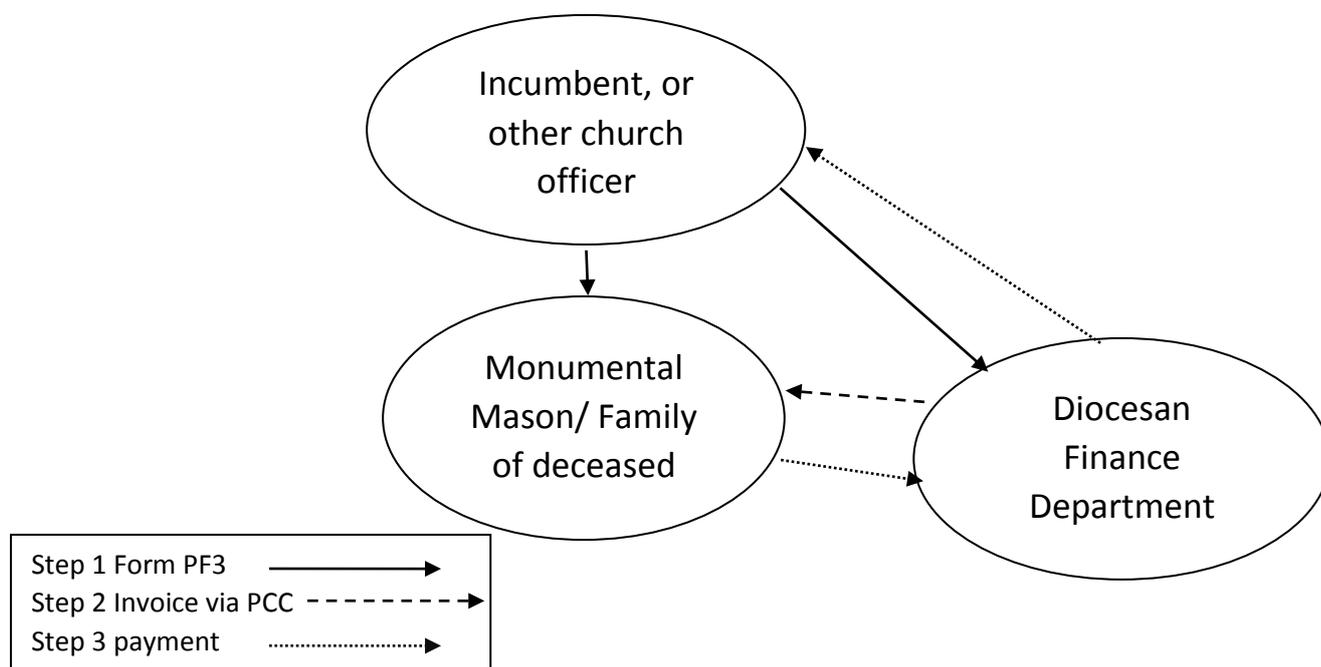


4. Monuments in Churchyards

- **Completing the PF3 form**

- 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.
- 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
- On receipt of form PF3, the Diocesan Finance Department sends the PCC element of the fees to the PCC by BACS transfer.
- 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**



5. Clergy Claims

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.

6. Non-statutory fees

- **Baptism certificate**

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.

7. Non-statutory services

Statutory fees are only prescribed for matters in respect of which parishioners have a legal right. Not all services come into this category, for example funerals where there is a period of more than 48 hours between the funeral service and the cremation and between the cremation and the disposal of ashes. This also applies to special services such as memorial services and services of blessing and dedication following a civil marriage. The Archbishops' Council recommends that, where a memorial service is on a similar scale to a funeral service, or a service of blessing and dedication following a civil marriage or a renewal of marriage vows is on a scale equivalent to a wedding service, the PCC fee should be based on the statutory fee for the service, with the PCC receiving the equivalent of the combined DBF and PCC fee.

END