

## **Parochial Fees**

# **Bishop's Guidelines for Parishes and Clergy**

with effect from 1st January 2021

Parochial fees are chargeable by law<sup>1</sup> for services such as marriages and funerals which an incumbent (e.g. rector, vicar) is under a legal obligation to provide or conduct in a church (parish church or licensed building), churchyard or cemetery/crematorium. These fees are charged to the recipient of these services.

The 'Table of Parochial Fees' are prepared and annually reviewed by the Archbishop's Council. It states the portion of the fee attributable to the Parochial Church Council (PCC) and the portion attributable to the Diocesan Board of Finance (DBF). The guiding principles are that the level of fees will be justifiable, transparent and as inclusive as possible, while also providing a reasonable contribution to parishes and dioceses for the provision of the ministries concerned.

- The <u>PCC</u> fee helps to cover the cost of church buildings, local administration and ministry costs and includes lighting and the normal remuneration of any church servant. The PCC may prescribe reasonable "extra" fees for such items over which those receiving the ministry have a genuine choice, such as music, bells, heating, verger presence at the service, etc. but these must be clearly described as "optional".
- The <u>DBF</u> fee relates to the provision of authorised ministry for example the time spent in conducting a service, and also the proper associated preparation and pastoral support, together with a contribution towards the training and development of all our ministers and additional diocesan support and maintenance.

All Clergy who hold the Bishop's License, including those with Permission to Officiate, accept their mutual responsibility one to another and must comply with the Bishop's guidelines in the treatment of fee income.

## **Apportionment & Payment of Fees**

In the first instance ALL fees should be paid to the PCC regardless of whether the service is conducted by the parish priest or any other minister. In the Diocese of Salisbury, no minister is entitled to retain any fees, except retired clergy.

The Bishop's Council has agreed that all *retired clergy* who conduct a service are entitled to:

- two-thirds of DBF fee, when conducting a service instead of the parish priest
- the full DBF fee, when the benefice is in vacancy

All clergy and officiants may ask for reimbursement of travel costs and expenses associated with their duties. The parish is entirely responsible for providing this element of the fee and it should be offered by the parish at the time of taking the service.

On a quarterly basis, the parish have a duty to complete the Salisbury DBF form entitled 'PCC Parochial Fees Form' which can be found on the diocesan website. The Incumbent remains responsible for ensuring that there is accurate and prompt payment of fees due to the DBF and for ensuring proper accounts are kept. It is recommended that incumbents review the quarterly PCC Parochial Fees Form returns prior to submission to the DBF.

## Marriage Ceremonies & Blessings

It is the Bishop's expectation that each couple should be properly prepared for their marriage, and it is the responsibility of the Incumbent to ensure that this preparatory work is done. It is also his or her responsibility to ensure that all marriages conducted within the parish church are conducted according to Marriage Law.

<sup>&</sup>lt;sup>1</sup> Under the Ecclesiastical Fees Measure 1986 (as amended) the fee is the property of either the Diocesan Board of Finance (DBF) or a Parochial Church Council (PCC). The fee (sometimes referred to as a statutory fee) is legally payable to the DBF regardless of who the actual minister is and whether or not they receive a stipend.

Fees in relation to the publication of Banns and the issuing of marriage certificates are in all cases payable to the PCC. The fees relating to the registration of marriages payable by the Registrar of Births, Marriages and Deaths are due to the DBF, unless a third party completes the work.

In the event of a Blessing of Marriages in Church following a Civil Ceremony there is no prescribed fee. However in the light of the Bishop's expectations that the couple are properly prepared for their marriage, it is reasonable to expect them to make a payment to the PCC and to the DBF equivalent to those fees for a marriage, excluding the banns and certificate fees. Where there is any such income, it should be treated in the same way as fee income.

Fees are not due for informal blessings (e.g. 25<sup>th</sup> wedding anniversary; renewal of vows) which are held on or as part of a regular service. Donations might be invited at PCC / Incumbent discretion.

#### Funerals

It is the Bishop's expectation that proper pastoral care of the bereaved takes place in connection with a funeral and it is the Incumbent's responsibility to ensure that this is carried out.

If the service is conducted in church: Where the Incumbent is not the officiant, the principles should be followed as above.

<u>For a Memorial service</u>: It is usual to charge a fee equal to that made for a funeral in church and the treatment of the fees is exactly the same. This also applies when a funeral service incorporating the committal is held at the crematorium with a separate later memorial service.

<u>At a Cemetery or Crematorium</u>: If requested, an Incumbent is under a legal obligation to conduct the funeral service of a deceased parishioner at a cemetery or crematorium. However, with the Incumbent's consent, the service may be conducted by another priest or by a Licensed Lay Minister.

Funeral Directors sometimes make direct contact with the parish but in all cases the consent of the incumbent must be obtained. Please consult the Archdeacon if difficulties arise.

Funeral Directors should be asked to pay all fees by cheque or automated credit directly to the PCC in the parish in which the deceased was resident, rather than to individuals, and cash transactions should be avoided.

#### **Benefice in Vacancy**

When a benefice is vacant the fees for marriages, funerals etc. should be charged in exactly the same way as they are for a benefice which is not in vacancy. The Bishop's Council has agreed that all <u>retired clergy</u> who conduct a service at a benefice in vacancy, are entitled to the **full DBF fee**, rather than the two-thirds of the DBF fee. Where the **post of Team Rector is vacant** in a team ministry, then the benefice is regarded as being in vacancy. Parishes should use and complete the quarterly Salisbury DBF form entitled 'PCC Parochial Fees Form – Vacancy' for the duration of the period in vacancy.

#### Waiving Fees

Fee income is legally payable and forms an integral part of the Diocesan Budget. The waiving of the DBF element of fees should always be discussed with an Archdeacon. For PCC fees the parish priest concerned has a right of waiver, after consultation with the churchwardens / PCC, and should be able to account for a decision to waive the fee.

#### Inspection of Parochial Registers / Fee Audits

In accordance with Section 9(i) of the Parochial Registers and Records Measure 1978, the Bishop has instructed the DBF to set up a system of inspection of parochial registers on a random and risk basis by the Board's officers. This is in order to provide a clear audit trail relating to the receipt and disbursement of fee income. It is also in response to a number of high profile national cases concerning improper accounting of fee income.

This leaflet is a set of guidelines which may not cover every individual situation. The Accounts Department on 01722 411955, the Pastoral Secretary on 01722 438650 or the appropriate Archdeacon should be contacted for further clarification.

Approved by Bishop's Council 1 December 2016

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