

## Guidance on payment of Parochial Fees

See also [cofeguildford.org.uk/ParochialFees](http://cofeguildford.org.uk/ParochialFees)

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## 1) Scope

This document is provided for the use of parishes in the Diocese of Guildford, to:

- a) summarise **the law**<sup>1</sup> surrounding Parochial Fees, and
- b) detail **best practice policy** in the Diocese of Guildford, to be read alongside the legislation.

## 2) Definitions

### I. Parochial Fees:

Parochial fees is the term used for fees prescribed under the authority of the Ecclesiastical Fees Measure 1986, as amended by the Ecclesiastical Fees (Amendment) Measure 2011. Fees are prescribed for services such as marriages and funerals which an incumbent, (ie. Rector, Vicar, Priest-in-Charge or in a team ministry, Team Rector) is under a legal obligation to provide or conduct. These are set by the Church of England's governing body, the General Synod, and Parliament. They are legally chargeable and recoverable as a debt. The annual table of fees is listed at <https://www.churchofengland.org/weddings-baptisms-funerals/fees.aspx> A copy should be displayed outside every parish church.

Parochial fees automatically arise and are payable when any of the duties listed below are carried out by a clerk in holy orders, or by a Licensed Lay Minister (LLM) or lay worker, as specified by the Measure:

### II. Baptisms

- Certificate issued at time of baptism
- Short certificate of baptism given under Section 2 of the Baptismal Registers Measure 1961

### III. Marriage

- Publication of banns of marriage
- Certificate of banns issued at time of publication
- Marriage service in church

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<sup>1</sup> While aiming to provide an overview of the most important legal elements for the convenience of PCCs, this document is **not exhaustive** in this respect, and reference should be made to the relevant legislation in full at: <http://www.legislation.gov.uk/ukcm/1986/2/contents>

#### **IV. Funerals and burials of persons aged 16 years or more**

##### **A: Service in church**

- Funeral service in church, whether taking place before or after burial or cremation
- Burial in churchyard immediately preceding or following on from service in church
- Burial in cemetery immediately preceding or following on from service in church
- Cremation immediately preceding or following on from service in church
- Burial of body in churchyard on separate occasion
- Burial of cremated remains in churchyard or other lawful disposal of remains on separate occasion
- Burial in cemetery on separate occasion
- Memorial service in church

##### **B: No service in church**

- Service at graveside
- Service in crematorium or cemetery
- Burial of body in churchyard
- Burial of cremated remains in churchyard or other lawful disposal of remains

##### **C: Certificate issued at time of burial**

#### **V. Monuments in churchyards**

- Standard monument authorised by the incumbent in accordance with the Churchyard Regulations
- Small wooden cross
- Small vase
- Additional inscription on existing monument
- Further fees as may be directed by the Chancellor, particularly in relation to a monument authorised by Faculty.

#### **VI. Searches in church registers etc.**

- Searching marriage registers before 1 July 1837
- Searching baptism or burial registers
- Additional copies of entries in baptism or burial records
- Fees charged per hour

### 3) Overview of legal position

#### **VII. Fees Payable:**

Changes to fees comes into effect on 1 January each year, with details published the preceding October. The amount to be paid is a legally set amount, and is the same for all parishes in England. A latest copy of the fees table may be downloaded from

<https://www.churchofengland.org/weddings-baptisms-funerals/fees.aspx>

The Diocesan Board of Finance (DBF) will send a communication by email before the end of the year to Incumbents and Treasurers to advise when the new fees have been published.

#### **VIII. Waiving fees:**

The 1986 measure as amended gives the incumbent/priest in charge a right to waive the DBFs part of the fee “in a particular case”. The fees due may be waived by the incumbent only in exceptional circumstances, and the service should still be included in the quarterly fees return (see below), along with a brief explanation in column 7. The Archbishops’ Council’s advice is that the power to waive fees should only be exercised in cases of clear financial hardship. (see *XXIII*).

#### **IX. What is included and what is extra?**

The fee includes any costs and expenses incurred in relation to a service (e.g. routine administration, lighting and making the church available). Any element that is essential for the service to be conducted is included in the fee as set, and it is unlawful to make any additional charge for these items. However there are elements that can be charged as ‘extras’, such as the services of an organist, vergers or choir, specially purchased sheet music, heating or flowers, bell ringers and sound. It is the responsibility of the parish to make clear in advance of the service how much will be charged and no extras should be charged for unless they are genuinely optional and reflect additional costs. For example, a parish would be unable to charge for heating if this is already on. There is no provision for variable charges according to the size of the building.

#### **X. Paying Parochial Fees:**

The fees are the legal property of the Diocese, in this case The DBF and the relevant PCC. It is usual for fees to be paid in full to the PCC who will disburse payments as applicable, including to the DBF (see *XXI*).

#### **XI. Distribution of Fees:**

The fee is split into 3 parts – that which belongs to **the PCC**, that belonging to **the DBF**, and (where applicable) any **extras**. The PCC must record their portion as fee income, but is not restricted on how the money is spent. Extras must be charged appropriately, and recorded on the fees form in column 6, with an explanatory note in column 7. Each parish must return a form (Parochial Fees Return) to the DBF every quarter, detailing all the chargeable services (including details of any waived fees) along with the amount due to the DBF. In all instances it is the legal responsibility of each PCC to ensure that the return is made. (*see XXI*)

#### **XII. What about baptisms?**

It is illegal to charge a fee for the administration of baptism. However, there is a fee payable to the PCC for the supply of a certificate of baptism, which is detailed in the fees table. It is made clear in the 2012 Order that this means a certified copy of the entry in the register of baptism, in the form prescribed by the Parochial Registers and Records Measure 1978. No fee is specified for the issuing of “souvenir cards” that have no status in law.

#### **XIII. What about the funerals or burial of those under 16?**

No fee is payable for the burial of a stillborn infant or for the funeral or burial of a person who dies aged under 16. Any such service should be recorded as zero on the form, with a note as to the circumstances in column 7.

#### **XIV. What about fees for services at a Cathedral?**

Parochial fees for a parish of which a cathedral is the parish church, which would otherwise be payable to the PCC or the DBF, will be payable to the corporate body of the cathedral. In the case of Guildford Cathedral, no fee is due to the DBF.

#### **XV. Marriage Certificate fees**

These fees are not parochial fees – they are set by the Secretary of State. From July 2011 they are payable to the PCC.

#### **XVI. When an SSM, OLM, Chaplain, LLM, or other Lay Worker takes a service**

In these instances, the fee should normally be remitted to the DBF and cannot be waived. Fees are not payable to ministers in these roles, although expenses may be claimed other than in certain instances where the officiant is retired with Permission to Officiate (PTO) (*see XXVI*).

#### **XVII. PCC fees – how to decide which PCC gets the 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 entered 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 entered 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 where the service or other event to which the fee relates takes place.

#### **XVIII. Burial of cremated remains**

Fees are specified for burial of cremated remains in a churchyard or other lawful disposal of remains. Subparagraph 4(b) of Canon B38 specifies what this means:

*‘The ashes of a cremated body should be reverently disposed of by a minister in a churchyard or other burial ground in accordance with section 3 of the Church of England (Miscellaneous Provisions) Measure 1992 or on an area of land designated by the bishop for the purpose of this sub-paragraph or at sea.’*

Please see also the [Diocesan Churchyard Regulations 2005](#), section 3 and Appendix B.

#### **XIX. What about fees for services in chapels?**

The Measure uses the word “church” as a general word for buildings in which services are conducted for which a fee is payable, including chapels or daughter or district churches which have been licensed by the Bishop for public worship and, in the case of marriages, under section 20 of the Marriage Act 1949. This does not however include any church or chapel in an extra-parochial place, whether or not it is licensed for marriages.

#### 4) Policy in the Diocese of Guildford

##### **XX. Scope of policy**

The following points have been defined and adopted by Bishop's Council for use in the Diocese as best practice to facilitate administration of fees and safeguard individuals against risk of legal challenge. These guidelines should be read in conjunction with the relevant legislation in full at: <http://www.legislation.gov.uk/ukcm/1986/2/contents> It is strongly recommended that PCCs adopt the following as policy, making a copy of this document available to all involved in the administration of fees:

##### **XXI. PCC Payment of fees and the fees form**

1. PCCs should record full details for all services using the 'fees form' which can be downloaded at [cofeguildford.org.uk/ParochialFees](http://cofeguildford.org.uk/ParochialFees)
2. The 'fees form' must list any waived fees.
3. In any quarter where no services take place a zero return must be submitted, with an explanatory note in column 7.
4. The 'fees form', along with the payments due, must be sent to the DBF no later than 30 days after the end of the quarter to which they relate.
5. If a large number of services take place in a given month, a parish may make monthly 'fees form' return at its discretion.
6. There must not be any part of a year which is not covered by a 'fees form'.
7. The details on the return must match those in the service registers maintained by each parish church, and frequent cross-checks are advised to ensure consistency.
8. Payments to the DBF may be made by cheque or BACS. Account details: **Lloyds Bank, Guildford Diocesan Board of Finance, 00005383, 30-93-74**

##### **XXII. PCC receipt of fees**

1. Parishes should take measures to avoid cash payments being made. Where this is unavoidable, extra care must be taken to provide a clear and auditable trail, with funds banked into the PCC account at the earliest possible moment, and a receipt provided to the payer.
2. All parochial fees must be paid to the PCC, and under no circumstance should these be routed through a personal bank account.
3. No individual, whether lay or clergy, should accept a payment of fees into their personal bank account, other than from the PCC. **Acceptance of payment of fees into a personal account could leave the beneficiary open to prosecution.**

### **XXIII. Can I waive the fees?**

Fees may be waived only in exceptional circumstances. Any decision to waive fees must always be approved by the relevant Archdeacon, and the Deputy Diocesan Secretary notified, and a record made in the 'fees form' in section 7. Where DBF fee is waived, our strong recommendation is that the PCC fee should also be waived. We recommend PCCs pass a resolution allowing the incumbent to waive fees on their behalf when a DBF waiver has been agreed.<sup>2</sup>

### **XXIV. Keeping the DBF fee during a vacancy**

The Diocese of Guildford allows parishes in vacancy (between the leaving date of the incumbent and the licensing of their successor) to keep the DBF portion of the fee. A quarterly return must still be completed and returned to Parish Support, detailing services which have taken place, with a note in column 7 to record the reason for the DBF fee being retained.

### **XXV. Audits of Parochial Fees**

The Diocese may conduct Audits from time to time to ensure best practice is being followed, and legal minimums being met, to safeguard all concerned against risk of legal challenge. Follow-up will be made by the Diocesan Secretary's team to any parish who does not submit a quarterly return on time.

### **XXVI. Services taken by a retired member of clergy with PTO**

The Parochial Fees Measure provides for each diocese to set a policy for payment of the DBF fees for occasional office to ministers with PTO. Bishop's Council has approved the following approach in the Diocese Guildford:

1. Clergy who have received PTO from the Bishop of Guildford (or Commissary in an interregnum) **and** who were formerly stipendiary (i.e. in receipt of a Church of England Pension) may retain the whole of the DBF portion of the fee, subject to the following conditions:
  - a. Where a funeral service takes place only at a crematorium chapel and not at a church, a qualifying officiant (under rule 1) will be entitled to the whole of the DBF fee **provided that** he/she contacts the relevant incumbent beforehand, personally undertakes at least one pastoral visit and makes a report to the incumbent afterwards. All such instances must be recorded in the 'fees form' as the responsibility of the incumbent in the relevant parish. Any member of clergy taking a service outside of the knowledge and consent of the relevant incumbent

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<sup>2</sup> The 1986 Measure says that in a "particular case" the incumbent may waive a fee, and the Archbishops' Council's advice is that the power to waive fees should only be exercised in cases of clear financial hardship. Since the 2013 amendment changed the 'Incumbent's fee' to the 'DBF fee,' it is arguably the case that the DBF must be consulted in the event of any decision to waive.

- (see XVII) could be subject to action under the Clergy Discipline Measure (CDM) and/or revocation of PTO.
- b. For services in a church (weddings or funerals), where the service is taken by a qualifying officiant (under rule 1) at the request of the incumbent (or churchwardens during an interregnum), the qualifying officiant will be entitled to the whole of the DBF fee. Visiting/rehearsals should be agreed with the incumbent. For funerals during an interregnum, a written report of pastoral visit(s) should be lodged with the churchwardens. All such instances must be recorded in the 'fees form'.
2. For services in church (weddings or funerals) where the service is taken by the qualifying officiant (under rule 1) at the request of the family, and the incumbent would have been able to take the service, then the fee shall belong to the DBF and the PCC in the normal way.
  3. Expenses should always be reimbursed in full to whoever undertakes visits or takes the service. Qualifying officiants (under rule 1) should agree appropriate expenses for all funeral visits with the undertaker beforehand. See point 12 for information on expenses.
  4. Stipendiary clergy undertaking holiday or sickness cover, or helping during an interregnum, are not entitled to any fee but expenses should be reimbursed in full.
  5. LLMs (Readers), SSMs, OLMs, and other non-stipendiary clergy are not permitted to receive DBF fees for any services, though expenses should be reimbursed in full.
  6. LLMs (Readers) with PTO are not entitled to receive the DBF fee, although expenses should be reimbursed in full.
  7. SSMs, OLMs who received PTO **before** 1 November 2016 are permitted to receive statutory fees in the same way as qualifying officiants under rule 1.
  8. LLMs (Readers), SSMs, OLMs who receive PTO **after** 1 November 2016 are not permitted to receive statutory fees for any services, though expenses (see 12) should be reimbursed in full.
  9. Qualifying officiants (under rule 1) should note that the receipt of fees may give rise to a tax liability.

10. All fees paid to qualifying officiants (under rule 1) must be recorded on the 'fees form'.
11. In the event of a qualifying officiant (under rule 1) waiving his/her fee, this will revert back to the DBF, and should be reflected in the 'fees form' return.
12. Expenses, where permitted, are claimable solely for travel between the officiant's home address and the venues concerned, and where applicable between those venues on the day of the service, and for any pastoral visits.
13. Expenses may be claimed at the rate outlined in paragraph **10.3.8.4** of the Diocese of Guildford's Employee handbook. <http://www.cofeguildford.org.uk/about/whos-who/administration/hr>

## Appendix: Further information & resources

### 1. How the DBF allocates the fees it receives

- The contribution to the Diocesan Budget from Parochial Fees amounted to c.£450,000 in 2015. The Diocese of Guildford routes the majority of this money into funding clergy stipends.

### 2. Diocesan Register of Clergy on Call

- The Diocese of Guildford facilitates a register of Clergy with PTO across the diocese who are willing to give locum cover during the holidays, sickness, emergencies and during vacancies. For more details, see <http://www.cofeguildford.org.uk/about/explore/register-of-clergy>

### 3. National resources for the general public

- Websites from the Church of England with information and guidance for those needing to plan or find out information about occasional offices, as well as resources for maximising possibilities for engagement with those coming to church for occasional offices.
- [www.yourchurchwedding.org](http://www.yourchurchwedding.org)
- [www.churchofenglandfunerals.org](http://www.churchofenglandfunerals.org)
- [www.churchofenglandchristenings.org](http://www.churchofenglandchristenings.org)

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