

## A GUIDE TO PAROCHIAL FEES

### The Legal Position

Since changes implemented on 1 January 2013, all parochial fees for occasional offices conducted by any Church of England minister in any church, cemetery or crematorium chapel are payable to the Diocesan Board of Finance (DBF) and the Parochial Church Council (PCC), as set out in the current table of parochial fees (reissued annually). The relevant portion payable to each is set out in the annual fee table published by the Church of England.

It is for the DBF to decide whether any fee or part of the fee due to it may be paid to any minister who is not in receipt of a stipend. It is otherwise unlawful for a member of the clergy to retain any fee that is payable to the DBF.

No fee is payable for the funeral of child aged under the age of 16 years.

The incumbent or priest in charge of a parish has the right to waive the DBF fee without needing to refer the decision to Bishop, Archdeacon, or elsewhere. The PCC fee may be waived after consultation with Churchwardens, but the advice of the Archbishop's Council is that this power should only be exercised in particular cases of clear financial hardship. That means that the incumbent/priest in charge cannot issue a general, blanket waiver of fees in the parish.

Where the parish waives the DBF fee, please email at [finance@manchester.anglican.org](mailto:finance@manchester.anglican.org) with the following details:

- Parish Name
- Parish Reference
- Date of Service
- Type of Occasional Office
- Amount of DBF Fee
- Reason for waiving along with supporting information
- Email address of person waiving the fee

### How Do They Work?

Each month, the parish is required to submit a 'fees return' detailing the occasional offices that have been conducted by the parish and listing the fees which are due to be paid to the DBF. A NIL return is also required when there are no services during that month. An email notification or blank fees form are both acceptable for a nil return. This needs submitting even when a parish is in interregnum.

We encourage parishes to receive all payments in full before passing on the Diocesan portion to the DBF monthly while retaining the PCC portions. Where possible, please make an electronic payment to the DBF bank details (available on request) using a reference of your parish number/fees. eg R12345/FEES. Where electronic payment is not possible, a cheque should be posted alongside the Fees return.

Completed returns and notifications of NIL returns should be emailed to [fees@manchester.anglican.org](mailto:fees@manchester.anglican.org). Where it is not possible to email, the returns paper versions should be sent to St John's house, 155-163 The Rock, Bury, BL9 0ND.