

GENERAL SYNOD**(Draft) 2013-2014 Fees Order
An explanation of the proposed fee levels****Background**

1. The Draft Parochial Fees and Scheduled Matters Amending Order 2012 (GS 1852) has been 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 with 236 in favour and 19 against and received Royal Assent on 24th May 2011.
2. In summary the amended Measure:
 - Provides for fees to be payable to PCCs and DBFs, in the latter case replacing the present 'Incumbent's Fee';
 - Establishes a list of services and other duties for which a fee may be prescribed;
 - Recasts the powers of the Archbishops Council to draft a Fees Order prescribing those fees; such an Order (which is subject to the approval of Synod and Parliament) may be made for up to 5 years at a time, specifying annual increases within those 5 years;
 - Gives an express power to prescribe what costs and expenses are included within each fee;
 - Clarifies the power to waive fees; and
 - Abolishes ecclesiastical fees for funerals of those under the age of 16.
3. A report on implementing the 2011 Measure(GS1813) was considered by the General Synod at the February 2011 group of sessions. Synod agreed to take note of the report which proposed four general principles:
 - Fees should be justifiable on the basis of a relationship to actual costs incurred;
 - There be uniformity across the Church of England in the fees specified;
 - Fees be as inclusive as possible, leaving 'extras' to apply only to those items over which people have a genuine choice;
 - Fees be affordable, though also noting the clarified right to waive fees in clear cases of hardship.
4. Although some of the new Measure is now in force, the framework set out in paragraph one of the amended 1986 measure will not be operative until a new Parochial Fees Order is made under the amended primary legislation and comes into operation.
5. In July 2011 the General Synod declined to consider the Draft Parochial Fees Order 2011 that had been laid before it by the Archbishops Council. Because the preliminary motion ("that the Draft Parochial Fees Order 2011 be considered") was lost the Synod did not have the opportunity to consider the detailed amendments that some members had tabled.

6. The consequence is that the 2010 Fees Order will remain in force until an order has been agreed by the Synod under the amended 1986 Measure. (There is now no power to make an order under the unamended legislation.)

Considerations in regard to the amended Order

A. Fees should be justifiable on the basis of actual cost

7. The level of fees is based on a reasonably consistent relationship to the actual costs of the Church at diocesan and parish levels in providing authorized ministry, buildings and relevant lay staffing. This provides an integrity to the figures that has been missing from previous Orders which had no such rationale.
8. The fees due to a DBF are calculated by reference to the costs incurred in providing authorised ministry. The starting point is the cost to a DBF for a full time stipendiary minister and, whilst there are some assumptions necessary, this provides a basis for a calculation. The fee is not a payment for a particular minister, so it is payable whether the officiating minister receives a stipend or not.
9. This fee belongs in law to the DBF and it is therefore for each DBF to decide how this income will be applied. It is likely that most of this will be toward stipends but DBFs may also wish to apply some fee income to other areas. This is touched on in more detail in the Council's draft guidance to dioceses (Annex 1).
10. The proposed fees due to a PCC are built up from a number of elements including the costs of running and maintaining church buildings, lighting, and staffing costs in relation to administration. These figures were all arrived at in a similar way with the same assumption about costs underlying each of them and following extensive discussion and research by people from a variety of places, including inner urban and rural.

B. There be uniformity across the Church of England in the fees specified

11. One purpose of the Measure was to address the 'postcode lottery' in regard to fees, given people's right in law to be married and have their funeral at their parish church. It remains the case that in some places unjustifiable extra charges are levied in addition to the statutory fee. The potential damage this causes to the reputation of the Church and its impact on pastoral mission is significant and one purpose of the new Measure and Order is to clarify this situation for PCCs, incumbents and parishioners.
12. It should be noted that any system of 'banding' would not be possible under the amended 1986 Measure and would mean a departure from the principle that parishioners should maintain the right to, for example, be married in their parish church without having to pay extra simply because of its size.
13. The power contained in the amended Measure to specify the costs and expenses that are included in the prescribed fees has been deployed in the draft Order so as to retain uniformity in relation to charges for items that are considered essential elements of statutory services. By contrast with the proposals brought to the Synod in July,

however, this draft Order leaves a wider range of matters which are genuine optional extras for local decision.

Content of the Draft Order

14. The draft Order before the Synod is a combined Parochial Fees Order and Scheduled Matters Amending Order. A Parochial Fees Order prescribes fees in respect of services and other duties that are set out in a list contained in the amended 1986 Measure. Amendments to that list can be made by a Scheduled Matters Amending Order.
15. Following the debate on the draft Parochial Fees Order in July 2011 the Archbishops' Council now proposes that parochial fees should be prescribed only for services in respect of which parishioners have legal rights.
16. The draft Order accordingly removes the following services from the list of matters in respect of which fees may be prescribed: Service of Prayer and Dedication after a Civil Marriage; Service of Thanksgiving for marriage; and Memorial services. The rationale for removing these from the list is that they are not services in respect of which parishioners have legal rights and they vary considerably in what could be involved so that setting a universal fee would be more arbitrary than that for marriages and funerals.
17. Having removed those matters from the list, the Order then goes on to prescribe fees for the matters that remain. Unlike the draft Order that was before the Synod in July 2011, the cost of vergers and heating has not been included in any of the prescribed fees and are left for local decision, allowing each PCC the flexibility to charge a fee that it feels able to justify on the basis of the cost of providing these elements.
18. It is proposed that examples of how a PCC might assess a 'reasonable' cost be included in the Guidance to DBFs/PCCs should Synod agree the draft Order. It would only be open to a PCC to make charges for the costs of these items if they were actually provided and those concerned had agreed in advance to pay for them.
19. The costs for lighting have been included in the fees for marriages and for funerals in church in the new draft order. This is on the basis that lighting cannot reasonably be viewed as a genuinely optional extra.
20. Costs for routine administration (such as arranging dates and times and the completion of statutory registers) have also been included in the prescribed fees for these services. Although the fee does not depend on the actual employment of a secretary or administrator it is calculated so as to cover the cost should a PCC decide to employ such a person. As this element is included within the prescribed fee, a charge for 'administration' will no longer be allowed as an extra.
21. The previous policy of holding the fee for funeral services in church down so that it is the same as for a full service taking place at a crematorium has been maintained in order that services in Church are not discouraged on grounds of cost. The weighting in this fee between the DBF and PCC has changed from the split detailed in July 2011 because of the elimination of the verger and heating components in the PCC part.

22. The draft order has been made until 2014 to provide an adequate length of time to evaluate the effect of the Order and ascertain whether there are any significant concerns to be considered. This Order has been prepared using updated statistical information so as to provide the most accurate cost basis. A 3% nominal inflationary uplift has also been included for 2013 and 2014.

‘Extras’ and payments to others

23. ‘Extras’ are sums over which those receiving the ministry have a genuine choice. Such payments are often passed through the PCC, and include payments to flower arrangers, musicians and bell ringers. A PCC may also offer services such as the printing of service sheets, which would also fall into this category.
24. Particular concern has been expressed about organists taking a fee when another organist plays, and lack of clarity about when a recording is such as to justify an additional fee. These are contractual matters between the various parties involved and not matters for a Fees Order. The Archbishops Council has asked RACSC to conduct more structured discussion of these issues with the representative bodies for church musicians.

Guidance to the DBF/PCC

25. Annex 1 provides some example guidance to DBF’s/PCC’s. The content of this guidance naturally depends on the decisions made by Synod in regard to the Fees Order and should therefore be viewed as draft only at this time.
26. The guidance will be important in ensuring that issues regarding profiteering are avoided. One consequence of retaining more local flexibility over actual costs such as vergers and heating is that PCCs and clergy should keep in mind that they will need to be very clear on the justification for these costs as they could be challenged on ‘extra’ charges.
27. PCCs should be encouraged to remember that only genuinely optional extras can be charged for and that there needs to be transparency in any charges. This will in turn require straightforward and open discussions with parishioners accessing services about the various options which in many instances will be no different than what already occurs. In order to assist those who are not used to such conversations it is envisaged that the final guidance will provide some examples of calculation methods that might be used as a reasonable justification for the optional extra charges.

✂John Ripon and Leeds
Chair of the Remuneration and Conditions of Service Committee
January 2012

**Ecclesiastical Fees Measure 1986 as amended by the
Ecclesiastical Fees (Amendment) Measure 2011
FEES ORDER 2013-2014**

DRAFT ARCHBISHOPS' COUNCIL GUIDANCE FOR DIOCESES

These guidelines sit alongside the Ecclesiastical Fees Measure 1986 as amended by the Ecclesiastical Fees (Amendment) Measure 2011; they seek to assist dioceses to implement the Measure and also offer related guidance and examples of good practice. While some of this guidance will be relevant mainly to Diocesan Boards of Finance and their staffs, other elements will merit being communicated to clergy and PCCs - suitably adapted to reflect the policies and procedures of the particular diocese.

Introduction

- i. While the formal scope of work around the Measure has been to do with parochial fees, their ownership, levels and management, those undertaking this work have been reminded strongly about the importance of the Church's ministry at and around pastoral services. The opportunities offered for pastoral mission continue to be considerable, as has been demonstrated through the current Weddings Project
- ii. It is also clear, however, that the Church of England offers pastoral services and ceremonies alongside other celebrants. In the light of this we need to underline the importance of:
 - Clergy and other ministers seeing ministry through pastoral services as a high priority for the mission of the church;
 - A focus on the quality of ministry offered on these occasions – this needs to be so high that the Church of England is clearly the best choice;
 - Simplicity and transparency in the financial, legal and administrative aspects;
 - Flexibility and imagination in responding to the needs and wishes of those to whom we minister.
- iii. This context has been very much in mind as this work around fees has been undertaken.

DETAILED GUIDANCE

Ownership and destination of fees

1. Under the amended 1986 Measure a fee is in all but a few very cases (e.g. in relation to Cathedrals) the property either of a Diocesan Board of Finance (DBF) or a Parochial Church Council (PCC). In general, the DBF fee relates to the provision of authorised ministry (the costs of which are usually borne by a DBF) and the PCC fee relates to church buildings and local administration and ministry costs. A PCC may also act as 'agent' for payments to musicians and others. The 'Incumbent's Fee' will, therefore, become a thing of the past; Because the fee belongs to the DBF, assignment of fees (and all the connected administration) becomes a thing of the past – other than for those retaining freehold who do not currently assign fees.

Level of fees

2. It is for the Archbishops' Council to prepare a Fees Order for approval by the Synod and Parliament. Under the Measure, such an Order may run for up to 5 years with annual increases provided for therein; the level of fees will, therefore, be known several years in advance. The first such Fees Order is, however, that for 2013-2014, a decision having been made to make a 2-year Order in the first instance so as to give opportunity for early review of the new arrangements.
3. Information about what is covered by each fee is given below. The general principles, however, 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.
4. The statutory fees will be publicised nationally on the Church of England's website and dioceses are encouraged to do the same. The matter of consistency is important in an age when those receiving our ministries may easily find out what is charged in different parishes.

Diocesan Advice

5. Clergy, Churchwardens and PCC Treasurers are likely to need advice from time to time concerning fees and other matters to do with pastoral services. There will be situations where some flexibility or discretion needs to be exercised, and those in parishes should know to whom they may turn for advice. In many cases this will be the Archdeacon or Diocesan Secretary, but some dioceses also have a named funerals officer; these people will need to have access to the necessary information.

Administration of Fees

6. It will be for each diocese to decide how it wishes to manage the flow of fee moneys between the DBF, PCCs and those ministers who carry out duties that attract fees (on the latter, see below on 'ministers not in receipt of a stipend'). In making those arrangements, the following points may be helpful.
 - a. At present the usual flow is through PCC/incumbent to (as appropriate) DBF and other recipients and it may be appropriate for this to continue as the normal pattern.

However, it is strongly suggested that incumbents should not handle fees but that the PCC should be the local agent.

- b. Some funeral directors are, however, indicating that they would rather make a single monthly electronic payment (with detailed manifest) to one place. This would presumably be to the DBF, thus making the DBF the agent for such fees.
- c. The possible discontinuation of cheques by banks may hasten the need for some such more centralised diocesan provision for receiving fee payments. In any case, the use of cash should be strongly discouraged.
- d. Whatever the process adopted, the keeping of proper records for audit purposes is vital. If PCCs are involved, dioceses may wish to provide simple record sheets (paper or electronic) to ensure this. Where PCCs act as agents collecting payments for others proper records will again be needed. Examples of forms as used in some dioceses are available from Church House.

The DBF Fee

7. This fee due to the DBF is intended to cover the full cost of providing authorised ministry – it is not a fee for the services of a particular minister. The fee is, therefore, payable to the DBF regardless of who the actual minister is and whether or not they receive a stipend. The recommendations to the Archbishops' Council on the level of fees are built up from assumptions about the costs of ministry and the likely number of hours needed to provide a good ministry for the particular service. It is for each DBF to decide how it wishes to allocate its fee income, but a guide *might* be 80 % to stipends (this being also the amount it is suggested should be offered to non-stipended ministers – see below) with the remainder applied to Continuing Ministerial Development (CMD) (see para 21 below) and diocesan administration.

PCC Fees

8. The fees due to a PCC are intended to be as inclusive as possible in order to minimise the scope for 'extras' and the inconsistencies that sometimes arise from them. The level of fees is built up from assumptions about PCC costs of ministry and the time taken in support work. These fees have a number of elements.
 - a. A location/building element based on statistics for the overall costs of repairs and maintenance of church buildings plus assumptions about the number of hours in use. It is not permissible to charge additional sums for these as 'extras'. This element of the statutory fee does not include any amount for heating the church building. It does include an amount for lighting. Also this element of the statutory fee does not include any amount for building related staffing, so an extra charge for a vergers could be made when one is employed to carry out duties. See paragraph 11b below for heating, and paragraph 11c for the deployment of vergers.
 - b. An element for administrative staffing based on a secretarial rate of pay. Again the whole fee is payable whether or not a person is actually employed in this capacity. For the first time, a PCC will receive this fee even where the service takes place at a crematorium.
9. There is no provision for variable charges according to size of building. The legislation does not give the Council power to introduce any such variation. Nevertheless, the Working Group felt that it had to consider this issue, and has decided to advise the

Council to set a uniform building element at a level which is generous enough to cover the large majority of situations. The Group had two reasons for coming to this decision: (i) the desire to maintain a uniform fee wherever a person happens to live, and (ii) the difficulty in establishing a legally clear method for ‘banding’ church buildings. Exceptional cases may be approached through inviting additional voluntary donations following consultation with the archdeacon or other diocesan adviser.

10. The expectation is that these arrangements will see PCCs receiving more income overall. This recognises not only the costs of maintaining our buildings but also the local costs associated with offering a good ministry around pastoral services, even when much of that ministry may be provided by lay volunteers.

The PCC as agent for others (‘extras’)

11. It is intended that under the new legal provisions, ‘extras’ should only be charged for items over which those receiving the ministry have a genuine choice. These include the cost of heating the building (but not lighting) and the remuneration of a verger (where a paid verger is deployed), where the costs would normally be met by the PCC, as well as items such as music, flowers, bell-ringing etc where it is likely that the PCC will act as the agent collecting payments and pass them on to those who offer the service in question. The levels for these extra charges do not lie within the remit of the Archbishops’ Council or the DBF, but the following advice is offered:
 - a. Information given to those seeking a pastoral service should be absolutely clear about the level of any charges and what they cover;
 - b. In respect of heating, whether or not to have heating, and how much would be charged, if heating was supplied, should be among the issues raised with the person or persons paying for the service in discussions before the service takes place. It would be inappropriate for the PCC to supply heating regardless, and then present the person or persons paying for the service with an unexpected and unwelcome extra charge.
 - c. In respect of vergers, the deployment of the verger and how much any charge would be, arising from the deployment of the verger, should be among the issues raised with the person or persons paying for the service in discussions before the service takes place. It would be inappropriate for the PCC to deploy a verger regardless, and then present the person paying for the service with an unexpected and unwelcome extra charge.
 - d. The guidance offered by the Royal School of Church Music, Incorporated Society of Musicians, Diocesan Guild of Church Bell Ringers and others such bodies should be taken into account when setting the levels for extra charges for music and bellringers;
 - e. For employed church musicians, the entitlement to receive fees should be clearly expressed within the PCC’s contract with that person; model contracts are available from the RSCM and others;
 - f. The matter of entitlement to receive a fee even when another person (e.g. a family friend) plays the organ must be clear in the contract as this can often be a source of misunderstanding and friction;
 - g. Entitlement (or not) to an additional fee when a service is recorded/filmed should also be clear in any contract and in information given to those seeking a service; it

is worth observing that the advance of technology makes this a problematic area – is a recording on a guest’s mobile telephone such as to trigger an additional payment?

- h. In its role as ‘agent’, a PCC must make sure that proper records are kept for audit and other purposes; cash payments should be avoided. The PCC should also make clear to those receiving payments that they (not the PCC) are responsible for declaring their payments to HMRC for tax purposes.

In relation to (f) and (g) above, it is expected that there will be national discussions with the representative bodies for church musicians aimed at agreeing a clearer basis.

12. Overall, clarity of information is the key.

When a fee is payable / Waivers

13. The Parochial Fees Order prescribes when a fee is payable. There may, however, be a few occasions when a judgement needs to be made on whether a service is within the description of a service contained in the Order. There is a fairly obvious difference between a pastoral service/ministry which is a public service (with a fee payable if it is a service of a description contained in the Order) and more private, pastoral ministry/prayer with family/friends only. Clergy and churchwardens will need to exercise their judgement in such cases, consulting the Archdeacon where necessary.
14. The fees for burial/cremation immediately before or after a funeral service in church differ from those for burial/cremation on a separate occasion. The Measure states that this provision includes the preceding or following day.
15. The Measure makes very clear who has power to waive fees: this is the incumbent or priest-in-charge of the benefice concerned - after consultation with the churchwardens for PCC fees. An incumbent/priest in charge cannot waive fees generally. They may only be waived “in a particular case”. That means that the incumbent/priest in charge must be able to point to something about the particular case that would justify waiving the fee.
16. No parochial fees are payable in relation to the death of a person who has not reached the age of 16.
17. DBFs may wish to offer advice to clergy about how and when they may wish to exercise their right to waive fees. The Council’s advice is that this should only be in cases of clear financial hardship. It is understandable that some clergy have been known to waive fees for those who are long-standing members of the congregation. The Council believes, however, that this practice should not be encouraged, certainly as far as the DBF fee is concerned.

Ministers not in receipt of a stipend

18. As already stated, the DBF fee is legally owned by the DBF and is for the DBF to decide to which of its purposes that income should be applied (see para 5, above). It is, therefore, for a DBF to decide what remuneration might be paid to those ministers who are not in receipt of a stipend (SSM/NSMs, retired clergy with PTO, Readers/LLMs). It is clear that the ministry of such ministers is vital if we are to continue to offer to the nation a universal ministry around the pastoral services – generosity in remunerating those ministers is, therefore, important. A particular question has arisen over Readers/LLMs where some dioceses already remunerate such ministers for ministry at

funerals etc. The following guidance is offered (but it is for each DBF to decide whether to adopt it).

- a. The remuneration for a minister not in receipt of a stipend be set at 80% of the fee receivable by the DBF;
 - b. That remuneration (at the 80% level) be *offered* to all ministers (including SSM/NSMs and Readers/LLMs), though some may of course decline it, or receive it and then donate it to PCC or DBF. Advice has been received that such remuneration, on a casual, ad hoc basis, would not normally constitute an employment relationship between a DBF and the minister concerned (but Diocesan Registrars should be consulted where arrangements are put in place that go beyond paying ministers on a casual basis – for example where retired clergy undertake to conduct a minimum number of services for an agreed overall sum). There will need to be a (confidential) signed agreement between the DBF and each Reader/LLM as to whether or not they wish to accept the offer of remuneration;
 - c. An alternative in relation to Readers/LLMs is that DBF fees received where such a minister has officiated be allocated to the relevant Readers' Board/Association to help defray the costs of training etc.
 - d. In all cases, it should be made clear to ministers receiving such payments that they are responsible for declaring this income to HMRC for tax purposes.
19. DBFs will need an administrative system for making these payments to non-stipended ministers. This might easily be incorporated within an existing system for 'Casual Duty' payments, with the remuneration on offer being listed along with those for other services.
20. For stipendiary and other licensed ministers (including Readers/LLMs) matters relating to fees and associated ministry will be coverable under either or both of a Statement of Particulars (clergy) or a Working/Ministry Agreement (Readers). Ministers with Permission to Officiate (PTO) have no such document, but it is strongly recommended that bishops/dioceses put in place a 'Ministry Agreement' to sit alongside a PTO; this could cover:
- a. Whether remuneration for pastoral services may be claimed;
 - b. The processes for claiming such remuneration and the importance of HMRC declaration;
 - c. A requirement to liaise with the incumbent or priest-in-charge of the benefice in question when exercising a ministry;
 - d. Access to CMD relevant to the ministry being exercised (see para 21, below)
 - e. Arrangements for review/renewal of PTO, relationships with Rural/Area Dean and other matters as a diocese may think useful.

Dioceses will in any case need to communicate the new arrangements clearly to all clergy, including the retired, and to Readers/LLMs.

Continuing Ministerial Development (CMD)

21. Throughout the work on revision of fees, reference has been made to the importance of offering an excellent ministry at and around pastoral services. In order to help achieve this aspiration, it is recommended that training to support licensed ministers (including

the retired) in their exercise of the pastoral offices should be a regular part of diocesan provision. Many dioceses already make such provision (not least on the back of the Weddings Project), and the possibility will now exist of applying a part of the DBF's fee income to this.

Availability of Ministers

22. The offering of a universal ministry for pastoral services depends on the Church of England being able to make available ministers as required. Funeral directors in particular have made representations at national and local level about the difficulties they experience in contacting ministers when families require an immediate response about arrangements. It is in the Church's interests to maintain good relationships with funeral directors and to seek to respond to their concerns; it is, therefore, recommended that diocese make every effort to ensure the availability of ministers. The following suggestions are offered.
 - a. Encouragement of clergy (especially through CMD in the initial years) to see such ministry as important and worthy of prioritisation;
 - b. Development of the ministries of non-stipended ministers (including Readers/LLMs) around pastoral services;
 - c. Provision in deaneries and/or dioceses of a simple system whereby the availability of a minister (even if at first unnamed) is guaranteed to a funeral director. Examples of a diocesan scheme (Winchester/Portsmouth) and a deanery scheme (Southwell and Nottingham) are available/attached;
 - d. Maintenance of good and regular contact between archdeacons (and even bishops) and funeral directors in the area.

Disability Issues

23. Quite apart from any legal requirements under the Equality Act 2010, our commitment to the universal offer of pastoral ministry requires us to provide as fully as possible for family members and others who have particular needs. Dioceses should seek to make information available to ministers about local sources of advice, provision of signing services etc. Some dioceses will have specialist chaplains who may be used/consulted; there may also be relevant voluntary bodies in the area. However, whatever other sources of advice/support may be available, the DBF will need to be ready to bear any additional costs as this is part of providing the ministry for which the DBF's Ministry Fee is intended.

Complaints

24. It is not uncommon for complaints to arise concerning ministry at pastoral services. These are often addressed to bishops or archdeacons, though may also come to incumbents if they relate to another minister within the benefice.
25. A complaint may be about a matter connected with the arrangements for the service. These should be handled locally
26. If the complaint relates to the conduct of clergy (including those with PTO), it will be for bishops/archdeacons to decide how to handle the complaint; the provisions of the Clergy Discipline Measure 2003 and/or Clergy Terms of Service Regulations may be relevant;

reference to the Guidelines for the Professional Conduct of the Clergy may also be helpful.

27. If the complaint relates to the conduct of Readers/LLMs it is likely that the matter will initially be for the incumbent concerned and the Warden of Readers, though the Archdeacon may also need to be consulted and the Bishop involved.
28. If the complaint relates specifically to fees, then the Archdeacon is likely to be the obvious person to investigate the matter, if the complaint cannot be resolved by the incumbent or PCC.

Implications for Diocesan Administration

29. At various points in these notes there are clear implications for diocesan administration. Examples would include the establishing of payment processes with PCCs and/or funeral directors, and the handling of payments to non-stipended ministers. It is, therefore, inevitable that there will be additional administrative tasks, except where dioceses already have similar arrangements in place. However, the whole system relating to assignment of fees will disappear (because the fee will belong to the DBF rather than the incumbent) and that should release administrative time for reallocation. In addition, the suggestion is made above that some fee income be applied to diocesan administration.

Sources of Advice

Contact details to be inserted.

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