

GENERAL SYNOD

DRAFT PAROCHIAL FEES AND SCHEDULED MATTERS AMENDING ORDER 2019

Explanatory Memorandum

The draft Order amends the Ecclesiastical Fees Measure 1986 so that burial fees are no longer payable in respect of persons aged 16 or 17, and so that fees may be prescribed in connection with funerals that are held in funeral directors' premises. It also amends the definition of "cemetery" in Schedule A1 so that it includes burial grounds other than those that are maintained by a burial authority.

The Order goes on to prescribe the parochial fees payable for the period 1st January 2020 to 31st December 2024 in connection with marriages, funerals and burials and the erection of monuments in churchyards and in respect of other, miscellaneous matters.

Background

1. The draft Parochial Fees and Scheduled Matters Amending Order 2019 has been prepared and laid before the General Synod by the Archbishops' Council pursuant to sections 1 and 2 of the Ecclesiastical Fees Measure 1986 ("the 1986 Measure").
2. The 1986 Measure provides for the parochial fees payable to diocesan boards of finance and parochial church councils to be prescribed by a Parochial Fees Order for up to 5 years. Increases can be prescribed by reference to a published index of price or earnings increases.
3. Schedule A1 to the 1986 Measure sets out in a list the matters in respect of which fees may be prescribed. The 1986 Measure makes provision for that list to be amended by a "Scheduled Matters Amending Order". Amendments to Schedule A1 were previously made by Parochial Fees and Scheduled Matters Amending Orders in 2012 and 2014.
4. The 2014 Order, as well as making amendments to Schedule A1, prescribed parochial fees for the period 1st January 2015 to 31st December 2019.
5. The draft Order:
 - makes further amendments to Schedule A1 (i.e. the list of matters in respect of which parochial fees may be prescribed and explanatory notes on the list); and
 - prescribes parochial fees for the period 1st January 2020 to 31st December 2024.

Policy considerations

6. The 1986 Measure currently provides that no fees are payable in respect of a funeral of a person aged under 16. The Archbishops' Council proposes that this is raised to 18. This is in line with arrangements made by the Government so that local authority burial fees are not payable for burials and cremations of those under 18.
7. The Council also proposes that provision is made for parochial fees to cover the situation where funerals take place in funeral directors' chapels (which the Legal Advisory Commission of the General Synod has recently advised is lawful and seems likely to become more common) and

where burials take place in burial grounds other than churchyards or local authority cemeteries, for example woodland burial grounds – something which again seems likely to happen more often than was formerly the case.

8. The principles for setting the level of parochial fees were contained in GS 1813 and approved by the General Synod in 2011. In summary the principles are as follows:
 - Fees should be justifiable on the basis of some relationship to the actual costs incurred, taking account of real costs that cover most situations, for example training and paying clergy and maintaining church buildings.
 - There should be uniformity in the main fees specified so that people do not have to pay a different amount simply because their parish happens to be a particularly grand or costly building.
 - Extras charged by the parish should only apply where there is a genuine choice, for example music, bells flowers, additional printing, with all that is actually necessary for the service to take place being included in the statutory fee.
 - Whilst fees help offset the real costs of church buildings and authorised ministry, they need to be affordable and not set at a level that suggests the Church is trying to make money from its ministry. They should be a reasonable contribution towards the costs incurred and there should continue to be a right of waiver for those who cannot afford them.
9. Staff of the Archbishops' Council have undertaken an exercise to recalculate each of the parochial fees for which provision is currently made in the 2014 Order by reference (as appropriate) to:
 - a clergy element (derived from the Central Stipend Authority's 'cost of clergy calculation' and the Ministry Division's current methodology for arriving at the cost of ministerial training)
 - a church maintenance element (taken from Research and Statistics figures derived from parish returns)
 - a churchyard element (taken from Research and Statistics figures derived from parish returns)
 - a secretarial rate (derived from publicly available information).
10. The recalculated figures were broadly in line with the parochial fees that are currently payable for the year 2019. Some were lower, some were a little higher. Overall, the recalculated figures demonstrated that the currently payable figures are consistent with the principles approved in 2011. It has therefore been decided, rather than reducing some fees and increasing others, to use the 2019 fees as the base figures for the new Order.
11. The 2014 Order provided for increases over its 5-year lifetime to be calculated by reference to the Retail Prices Index (RPI). The Archbishops' Council now considers that it would be more appropriate to use the Consumer Prices Index (CPI) for this purpose. Various factors have led to this conclusion. Recent increases in stipends have not matched increases in RPI. RPI is increasingly being called into question as an effective indicator of inflation and dioceses now use CPI rather than RPI for the purpose of taking account of inflation. Moreover, RPI is no longer an official national statistic and relevant publications by Office of National Statistics include warnings as to its continued use.
12. The 2014 Order provides for a PCC to receive a small fee (currently £30) where a funeral service takes place at a crematorium or cemetery. The Council takes the view that the new Order should not provide for a fee to be payable to a PCC for crematorium or cemetery

funerals. First there is no clear justification for a PCC to receive a fee where a funeral takes place in a building or other place for which the PCC has no responsibility (unlike the position where a funeral takes place in a church or churchyard). Secondly, administration of this fee is far from straightforward because of the difficulty in identifying the PCC to whom the fee should go. The destination of the fee depends on whether the deceased was on a church electoral roll – in which case the fee goes to the PCC of that parish (or is split between PCCs where the deceased was on more than one roll). Otherwise, the fee is payable to the PCC of the parish in which the deceased resided. These provisions are necessary if a fee is to be payable to a PCC in respect of a service that has no direct connection with a particular parish. But it is doubtful that funeral directors are able correctly to apply them and it would simplify matters considerably if fees ceased to be payable to PCCs in cases where a funeral service does not take place in a church or churchyard.

The draft Order

13. **Part 1** of the draft Order contains formal provision concerned with the citation, commencement and interpretation of the Order.
14. **Part 2** makes amendments to Schedule A1 of the 1986 Measure (the list of matters to which parochial fees relate and explanatory notes).
15. The heading “FUNERALS AND BURIALS OF PERSONS AGED 16 YEARS OR MORE” is amended to substitute “18” for “16”. (See article 3(2).)
16. Three new matters are added to the list under the heading “B. No Service in Church”. These are to cover the situation where a funeral takes place in a funeral director’s chapel and cover subsequent cremation and burial. (See article 3(3).)
17. Paragraph 1 of Part 2 of Schedule A1 is amended so that the definitions of “on a separate occasion”, “immediately preceding” and “following on” apply generally for the purposes of the list of matters in Part 1 of the Schedule. (See article 3(2).)
18. Paragraph 2 of Part 2 of Schedule A1 is amended so that no fees are payable for the funeral or burial of a person aged under 18, rather than 16. (See article 3(3) and (4).)
19. The definition of “cemetery” in paragraph 6 is amended so that it ceases to be confined to burial grounds that are maintained by burial authorities and therefore covers other types of burial grounds, for example a woodland burial ground. (See article 3(5).)
20. **Part 3 and Schedule 1** make provision prescribing the parochial fees for each of the years 2020 to 2024.
21. The table in Schedule 1 does not itself prescribe the fees that are payable. It sets out “base figures” which represent the level of parochial fees at current prices. (See paragraph 10 above.)
22. The fees that will actually be payable for each year covered by the Order are to be ascertained by adjusting the base figures in accordance with the Consumer Prices Index (CPI) in the manner specified by article 6 of the Order.
23. The fees payable for the year 2020 will be the base figures increased by the percentage increase in CPI over 12 months as at August 2019. The relevant percentage figure will be published by the Office of National Statistics in September 2019 at which point Archbishops’ Council staff

will carry out the necessary calculations and publish a table showing the fees that are payable for 2020.

24. The fees will increase each year after 2020, again by reference to the percentage increase in CPI over 12 months as at August of the preceding year. The Archbishops' Council will publish a table each year showing the fees that are payable.
25. Should the CPI go down (i.e. if there is deflation) the fees payable will remain at the same level as in the previous year.
26. **Schedule 2** contains incidental provisions that are to the same effect as those that were contained in the 2014 Order.

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