## Fees Measure 2013

From the Archdeacons and the Diocesan Secretary and Head of Finance on behalf of the Diocesan Board of Finance. July 2012

From January 2013:

The Church of England General Synod in its New Fees Measure has decided in law:

- the incumbent's fee will become the DBF fee; the PCC fee remains
- there is new legal clarity about what `extra` fees may and may not be charged
- there are no fees payable for funerals of those under 16 years of age

It seems there will be a considerable variety of approaches across the country as each DBF makes its decisions about how to implement this new Fees Measure. Whatever we decide may also be affected by practices elsewhere. (eg Large chains of Funeral Directors opting for BACS transfer.)

# However, we propose making the least possible change to the current systems, and keeping it simple.

- We do not want to discourage Funeral Directors from coming to the Church of England
- We want to continue to value those who assist clergy with cover and support, and
- We want clergy as little burdened as possible by administration

Nevertheless, the new model will place even more emphasis on incumbents and priests in charge taking responsibility for the funerals which happen in their parish, even when they are taken by retired clergy. This may involve a change of practice for some, but we believe this is a good principle.

## Policy

- 1. Parishes should continue to decide whether the Vicar or the PCC will handle and distribute fees. (Whoever does it, a single in-coming cheque has to be paid into an account and then at some stage- possibly each month cheques have to be written to DBF, organist, bell ringers etc. There is such variety across parishes that this is best handled locally.)
- 2. Parishes to tell Funeral Directors each year what the fees will be in that parish, and whether the cheque should be payable to the Vicar or PCC. (Fees will include those set nationally, and any extras set by the parish)
- 3. There will be a form, based on the current form for assigned fees, which will need to be sent each month from the parish to the Diocesan Office with fees due to the DBF, including payments made for services taken by retired clergy in connection with that parish. (*ie If a retired priest takes a crematorium funeral the Funeral director will need to be in touch with the parish priest from the deceased*'s parish and send the fees to that parish.) Each year the Diocesan Office will send each parish a pack of 12 Fee return forms.

- 4. Those eligible to receive fees for occasional offices continue to be retired stipendiary clergy with permission to officiate. (In exceptional circumstances others may receive them but only if this has been negotiated as part of their Statement of Particulars or Ministry Agreement with the specific agreement of the Archdeacon or Bishop.)
- 5. The fee received comprises two parts, a fee designated for the DBF and a fee for the PCC. **This is now the case even for funerals direct to the crematorium.**
- 6. The DBF will need to decide what percentage of the fee will go into the Stipends Fund, what percentage is paid over to retired clergy, and if any of the fee goes to the cost of clergy training, development and support of clergy, including in that support and training the retired clergy who are still engaged in ministry.

Retired clergy who take a funeral service at the Crematorium will receive their fee from the parish to which the funeral relates. The Vicar or PCC of the parish will receive the fee from the Funeral Director and then pay the retired priest a percentage of the DBF fee (set by DBF), return the rest of the DBF fee to the Diocese with the monthly return, and pay £21 PCC fee to the PCC. *(Retired Clergy will no longer be the only recipients of the Crematorium Fee; a proportion is also legally payable to the DBF and to the PCC. Hence the need for retired clergy to work more closely with the parish clergy.)* 

- 7. Clergy have discretion to waive fees in a particular case on the grounds of financial hardship. The DBF will give further guidance about this to parishes.
- 8. The intention of the new legislation is that there should be transparency about fees, and that there should be a standard fee for a particular service across the whole Church of England. There will have to be serious thought about how to handle 'extra' charges, but there will be further guidance about this from the DBF.
- 9. If Funeral Directors request systems which involve direct BACs payment of the DBF fee to the DBF we will respond positively in liaison with the parishes concerned, but we do not anticipate handling local or PCC fees centrally.
- Permission to Officiate will include brief terms outlining the Bishop's expectations of those who have PTO concerning things like remuneration, liaison with incumbents, access to CMD and discipline.

## FEES 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. The DBF fee is legally owned by the DBF and it is for the DBF to decide to which of its purposes that income should be applied. 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 (other than for those incumbents who do not currently assign fees, and who gave notice to the bishop by 31 December 2011 of their wish to retain 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 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 PCCs, DBF and others. In making those arrangements, the following points may be helpful.

a. It is for dioceses to decide on what arrangements are set in place. This guidance is not prescriptive. If a diocese so chooses, it would be able to leave traditional arrangements in place, if, in the view of the DBF, the traditional arrangements work well, and there is no perceived benefit to moving to new arrangements.

b. 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, as it is now, that incumbents should not handle fees but that the PCC should be the local agent.

c. 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. It is for each DBF to decide whether, and when to go down this route, and to discuss with local funeral directors, perhaps through a professional body, or perhaps one by one, how such arrangements can be made to work.

d. The use of cash should be strongly discouraged.

e. Whatever the process adopted, the keeping of proper records for audit purposes remains 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 for assigned fees are available from Church House.

f. Some dioceses have very structured arrangements for handling assigned fees, while others have less structured arrangements. It is envisaged that any arrangements that DBFs decide to put in place when fees become legally payable to the DBF will be based on the arrangements that are currently in place in each diocese for incumbents' fees that have been assigned to the DBF.

#### **DBF Fees**

7. Fees due to the DBF for occasional services are intended to cover the full cost of providing authorised ministry – they are not a fee for the services of a particular minister. The fee is legally 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 to set aside 20% for central diocesan costs such as Continuing Ministerial Development, and 80% to stipends. These figures are not intended to be prescriptive, and it remains for each DBF to come to a view on how to use income from fees.

8. The DBF fees for monuments are built up from an assumption about the length of time it takes for an incumbent to carry out the legal duty of checking that the monument and/or inscription conforms to the appropriate churchyard regulations.

## **PCC Fees**

9. The level of fees due to a PCC 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 national statistics for the overall costs of repairs and maintenance of church buildings plus assumptions about the number of hours in use. Under the amended legislation it is not legally 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 but it does include an amount for lighting. Also this element does not include any amount for staffing, so an extra charge for a verger could be made when one is employed to carry out duties at the service in question. See paragraph 12b below for heating, and paragraph 12c for the deployment of vergers.

b. An element for administrative staffing based on a secretarial rate of pay. 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.

c. PCC fees for burials and monuments include an element to provide for long-term maintenance of the churchyard.

d. Fees for banns, searches and certificates have now been made payable to the PCC, and, for the first time it is made clear that the fee for 'Certificate issued at time of baptism' 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.

e. In respect of PCC fees for services at public cemeteries or crematoria, the amended 1986 Measure sets which PCC should receive the fee (extract from section 1(7)).

'b) where the fee relates to a burial or funeral service which takes place otherwise than in a church or churchyard, the council of the parish on whose electoral roll the deceased was entered, provided that where the deceased was entered on the electoral roll of more than one parish, the fee shall be shared equally between each of the councils of those parishes, (c) where the fee relates to a burial or funeral service which takes place otherwise than in a church or churchyard and the deceased was not entered on any electoral roll, the council of the parish where the deceased had his or her usual place of residence, and

(d) in any other case, the council of the parish where the service or other event to which the fee relates takes place;'

10. 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 advised 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 in every case with the archdeacon or other diocesan adviser.

11. 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')

12. Under the new legal provisions, 'extras' can only be charged for items over which those receiving the ministry have a genuine choice. 'Extras' should never be imposed by the incumbent or PCC where those paying the fees have not agreed that they wish to be provided with the 'extras' in question. 'Extras' 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 that is absolutely clear about the level of any charges and what they cover, should be provided. Best practice is to have an itemised breakdown, which can be agreed before the service with those who have requested it, and which (in the case of funerals) can be forwarded to the funeral director;

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. A PCC which did so would have difficulty in showing that it was legally entitled to claim the sums involved.

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. Again, a PCC which did so would have difficulty in showing that it was legally entitled to claim the sums involved.

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 bell ringers;

When the parish employs a professional musician

i. The entitlement to receive fees should be clearly addressed within the PCC's contract with that person; model contracts are available from the RSCM and others;

ii. The entitlement to receive a fee even when another person (e.g. a family friend) plays the organ must be clear in the contract and must be made clear to those who ask permission for someone other than the church organist to play for a service, as this can often be a source of misunderstanding and friction;

iii. 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.

e. 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 (dii) and (diii) above, it is expected that there will be national discussions with the representative bodies for church musicians aimed at agreeing a clearer basis.

13. Overall, clarity of information is the key.

#### When a fee is payable / Waivers

14. The Parochial Fees Order prescribes when a fee is payable. The Order has to be read in the light of the provisions of the Ecclesiastical Fees Measure 1986 (which was amended by the Ecclesiastical Fees (Amendment) Measure 2011).

15. The fee for a funeral service in church applies whether the service takes place before or after burial or cremation. The fees for burial/cremation "immediately preceding or following on from service in church" include the situation where the service is on the day preceding the burial/cremation or is on the following day. Different fees are payable for burial/cremation on a separate occasion. A "separate occasion" means the situation where the burial or cremation takes place on a day other than the day of a funeral service in church or the day before or the day after a funeral service in church.

16. The Measure makes very clear who has power to waive fees: this is the incumbent or priest-incharge 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, and be prepared to produce a justification if asked, as part of an 'audit trail'.

17. No parochial fees are payable in relation to the funeral, burial or cremation of a person who has not reached the age of 16.

18. The DBF may wish to issue its own guidance about appropriate circumstances to waive fees, but the decision in all cases rests with the incumbent or priest-in-charge, without needing to refer the decision to the bishop, archdeacon, or any other diocesan official.

19. The Archbishops' Council's advice is that the power to waive fees should only be exercised 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.

## Ministers not in receipt of a stipend

20. 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 7, above). The DBF will need to consider the pattern of ministry, and other ministerial and pastoral issues when it considers how to spend income from fees. It is for each DBF to decide whether payments might be made to those ministers who are not in receipt of a stipend. It is now the practice in some dioceses to make such payments to retired stipendiary clergy who take services, but it is possible for a diocese to make

payments to other ministers who are not in receipt of a stipend (see paragraph 23 and the appendix.)

The following guidance is offered

a. A DBF *might* decide to set aside 20% for central diocesan costs such as Continuing Ministerial Development, and 80% to stipends. These figures are not intended to be prescriptive, and it remains for each DBF to come to a view on how to use income from fees – see Para 7;

b. That payment be *offered* to retired clergy, though some may of course decline it, or receive it and then donate it to PCC or DBF. This could be the normal arrangement for every priest (including those whose former licensed service was non-stipendiary) with permission to officiate. Advice has been received that such payments, 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);

c. 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.

21. Should the diocese decide to offer remuneration to ministers not in receipt of a stipend, DBFs will need an administrative system for making any payments to these ministers. This might easily be incorporated within an existing system for 'Casual Duty' payments, with the payment on offer being listed along with those for other services.

22. For stipendiary and other licensed ministers matters relating to fees and associated ministry will be coverable under a Statement of Particulars or a Working/Ministry Agreement. 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 payment for pastoral services may be claimed;

b. The processes for claiming such payment 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 24, below);

e. Arrangements for review/renewal of PTO, relationships with Rural/Area Dean and such other matters as a diocese may think useful.

Dioceses will in any case need to communicate the new arrangements clearly.

## Chaplains

23. Chaplains, for example hospital chaplains, prison chaplains, school chaplains, have never been entitled to receive parochial fees. Where a chaplain who is a clerk in holy orders or a licensed deaconess, reader or lay worker officiates at a service in respect of which fees are prescribed under a parochial fees order, as a matter of law the fees belong to the DBF and PCC in the same way as they do when the parochial clergy officiate. However, where chaplains take a service they may receive a payment, in the same way as other non stipendiary ministers, if the DBF has decided to make payments to non stipendiary ministers.

## Continuing Ministerial Development (CMD)

24. 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 training.

## **Availability of Ministers**

25. 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;

d. Maintenance of good and regular contact between archdeacons (and even bishops) and funeral directors in the area.

## **Disability Issues**

26. Quite apart from any legal requirements relating to disability 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

27. 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.

28. A complaint may be about a matter connected with the arrangements for the service. These should be handled locally

29. 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.

30. 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.

31. 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**

32. At various points in these notes there are clear implications for diocesan administration. It is 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.

## APPENDIX

Payments to non stipended ministers

#### 1. Introduction

This paper is not intended to be prescriptive: dioceses continue to be free to decide their own policy. It sets out considerations that dioceses may wish to take into account if they decide, now or in the future, to make payments to non stipended ministers (SSM/NSMs, retired clergy with PTO, Readers/LLMs) who take services for which a statutory fee is payable.

#### 2. Growth

It is clear that the ministry of such ministers is vital if the Church of England is to continue to offer to the nation a universal ministry around the pastoral services. As the number of stipendiary clergy continues to decline, there is a growing need to encourage ministers who are not in receipt of a stipend to take up the burden. The offer of a payment may be one way that a diocese may wish to consider (now or at some point in the future) to encourage ministers to take services.

#### 3. Financial

It is expected that dioceses will benefit from increased income from fees, both because of the one off increase stemming from the change in which fees are calculated and because the amended legislation provides greater clarity over what is and what is not a parochial fee, making it clearer what fees should be remitted to PCCs and the DBF, so that it would become easier for PCCs and DBFs to pursue fees that should have been remitted to them.

#### 4. Practicalities

4.1 It would be for each DBF to decide whether to adopt a system of paying non stipended ministers or not, and if it is adopted, to decide how widely payments should be made, and the way the system is implemented, for example, a diocese could implement the proposals in a phased way

4.2 The working group recommended that payment be *offered* to non-stipended ministers, though some may of course decline it, or receive it and then donate it to PCC or DBF. This could be the normal arrangement for every priest (including those whose former licensed service was non-stipendiary) with permission to officiate. There would need to be a (confidential) signed agreement between the DBF and each Reader/LLM as to whether or not they wish to accept any offer of payment (if the DBF decided to offer such payments). However, many readers (in particular) value their status as volunteers and will not want to receive payment. There is no reason why anyone should be compelled to receive payments against their will for undertaking services for which a parochial fee is payable.

4.3 The arrangements for making payments would be for the DBF to decide. Many DBFs currently delegate payments to retired priests to parishes, and expect to receive only part of the fee income. There is no reason why the traditional arrangements should not continue, if, in the view of the DBF, the traditional arrangements work well, and there is no perceived benefit to moving to new arrangements.

New Fees Measure 2013 Not us General Synod We have to implement it Consulted Archdeacons in NW and nationally Clargy Retirement Officers - Ken and Tom Chairman/Vice Chairman of House of Laity Funeral Directors Area Deans Chairman and Vice Chairman of BDBF 4 Partsh Traceurers Ruth Mc Gaughay - Head of Finance

## Systems: Durham v Liverpool

- Durham keep things as they are and as simple as possible
- Liverpool centralised system

#### Major changes

- Transparency in all fees
- Clear legal change (Ministry fee to DBF)
- Extras must be extras
- Heating and Lighting is no longer extra
- Donation must be a donation (must be clear that it is an optional payment)
- No fee for under 16s
- No waiving of fees (except real poverty)

#### Big change: straight to Crematorium

- PCC Fee of £20
- Legally belongs to PCC where person lived or a demonstrable connection
- Ministry Fee belongs to DBF (except handful not assigning)

#### How to handle it ?

- Weddings as before through Treasurer
  Funerals in and from church as before through Treasurer
- Treasurer sends BDBF Ministry Fee every month with Appropriate form.
- Straight to Crematorium Funeral Director pays with Cheque to PCC (???)

#### Issues

- Retired clergy with PTO at Crem
- DBF to decide on % (66%/80% ?)
- Funeral Directors to send cheque to PCC from parish where the funeral comes from....using Church Near You and local knowledge
- PCC Treasurer pays the retired clergy/remainder to DBF/£20 to PCC

#### Problem Areas

#### Extra work for Treasurers

- Which PCC gets the credit when neighbouring priest does funeral ? (Memorandum of Understanding ?)
- Will Funeral Directors play ball ? Will FD's designate more 'Christian' funerals – not C of E ?
- Retired's with PTO may need clearer connections to local churches
- Increased professionalism and pastoral care

#### Won't go away

- Celebrations of Life
- Certain Retireds
- Certain Parish Clergy unobtainable
- Certain Parish Clergy 'not into funerals'

#### Other implications

- · Proper systems of communication
- Working better together in deaneries
- Having good relations with FDs
- Regular professional meetings with FDs
- Stronger discipline on PTO
- Retireds who 'won't play ball' removal of PTO
- May still do 'Christian' funerals but not used in C of E