

# Guide to Parochial Fees 2026



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#### Introduction and contact details

This document aims to address queries in relation to what fee(s) to charge and the entitlement to a fee(s). In some cases, it may be necessary to apply one or more of the sections below when faced with unusual circumstances.

If you have further queries please visit:

https://www.churchofengland.org/resources/clergy-resources/life-events-parochial-fees-and-guidance/guide-church-england-parochial-fees

Alternatively, please call the Finance Team on 01332 388650 or email <a href="mailto:finance@derby.anglican.org">finance@derby.anglican.org</a>

Or visit our website:

FEES - Diocese of Derby (derby.anglican.org/fees)

Any other issues relating to parochial fees should be directed to:

**Finance Manager** 

Derby Church House, Full Street, Derby, DE1 3DR

### Section A

#### 1. What are Parochial Fees?

Parochial fees are the fees charged for certain services (sometimes called "occasional offices") conducted by the Church of England. These are set by the Church of England's governing body, the General Synod, and by Parliament. These fees are legally chargeable and recoverable as a debt. The 2026 table of fees is available on the Diocesan website here <a href="FEES - Diocese of Derby">FEES - Diocese of Derby</a> (derby.anglican.org/fees)

The protocols laid out in the document are designed to address the following issues:

- Ensure all parties are aware of the legal framework within which we operate
- Ensure that all parties receive the fees to which they are due
- Provide clarity and uniformity to all parties on the level and destination of statutory fees
- The promotion of good practice across the Diocese
- The need for a robust audit trail for all statutory fees
- The need for advice, training, and support to be made available to all parties
- Providing recognition to all those who exercise ministry

#### 2. The legal position

These changes were affected by the General Synod Fees order, GS Misc. 1015. The Draft Parochial Fees and Scheduled Matters Amending Order 2012 (GS 1852) was 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 and received Royal Assent on 24<sup>th</sup> May 2011.

#### 3. Key points

- Fees should be justifiable on the basis of a relationship to actual costs incurred
- Fees should be as inclusive as possible, leaving "extras" to apply only to those items over which people have a genuine choice
- Generally, fees should not be waived. However, in particular cases this can be
  done by the priest/incumbent who must point to a justifiable reason, such as
  extreme financial hardship. The relevant Archdeacon should be consulted prior
  to waiving DBF fees and the Churchwardens before waiving PCC fees.
- No parochial fees are payable in relation to the death of a person who has not reached the age of eighteen.
- Clergy with Permission to Officiate (PTO) who were <u>previously in receipt of a stipend</u> will be eligible to claim up to 2/3rds of the full DBF fee for occasional services. It is the PCC's responsibility to confirm that PTOs are eligible for the fee before making any payments. If you are unsure, please consult Derby Diocesan Bishop's office at office@derby.anglican.org
- The incumbent should not normally be involved in the administration of fees
- In all cases, it is strongly recommended that all payments are received by the PCC either by electronic transfer or by cheque.

#### 4. Ownership and destination of fees

From 1<sup>st</sup> January 2013, a parochial fee is, in all but very few cases (e.g. Cathedrals) payable to either Derby Diocesan Board of Finance (DDBF) or a PCC. In general, the DDBF fee relates to the provision of authorised ministry, the costs of which are usually borne by DDBF, and the PCC fee relates to church buildings, local administration and ministry costs. PCCs should set their own schedule of local fees annually for any services to take place in the following year.

#### **Specific Guidance for Funeral Directors**

The guidance below relates to funeral services whether taking place in church, at a crematorium, a cemetery, or premises belonging to a funeral director - of a resident of a Derbyshire parish. This guidance relates to any fees paid directly to the funeral director as part of a funeral package.

- Fees due to the Parochial Church Council the fees due to the relevant Parochial Church Council (PCC) are set out in the table at Appendix A in the column headed 'Total Fee Payable'. This fee should be paid by the funeral director directly to the relevant PCC, without deduction. The fee may be given to the minister at the time of the service (but only in the form of a cheque made payable to the PCC) to give to the PCC.
- Fees due to ministers the PCC will determine and reimburse the minister if required to do so. This should NOT be done by the funeral director under any separate arrangement.
- Fees due to the Diocesan Board of Finance the PCC will determine and forward the relevant fees due to the DBF.

#### 5. Which PCC is entitled to the fee?

It may sometimes be necessary to identify to which PCC a fee will be due. You should follow the procedure below, in sequence, to identify which PCC should receive a 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) where the fee relates to a burial or funeral service which takes place otherwise than in a church or churchyard, it is 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, it is the council of the parish where the deceased had his or her usual place of residence, and
- d) in any other case, it is the council of the parish where the service or other event to which the fee relates *takes place*

#### 6. Parishes in vacancy

As statutory fees are now the property of DDBF and the PCC, there will be no need to change the procedure for handling these fees during a vacancy. Payments for 'regular church services' during a vacancy, i.e. leading a normal service of worship are detailed in a separate paper please see the section on Casual Duty fees below.

#### 7. Casual duty fees

A separate system applies for casual duty fees. The rules and rates applicable are below:

Ensure that the incumbent scheduled to conduct services holds a valid Permission to Officiate license, and verify this well in advance of the service.

#### Sharing in ministry (i.e. "taking a turn") in "home parish"

No fee or expenses are applicable. Specifically deputising for the Incumbent's holiday or sickness absence could trigger a fee which is payable by the PCC.

#### Sunday & midweek services (e.g. vacancies, holidays)

For 2026 this will be £66. This equates to half of the current rate payable to the DBF for a funeral in church <u>per service</u>. No more than the equivalent of a whole funeral fee, in respect of such services, is applicable on any single day. i.e. 2 non-consecutive services conducted per day.

## 8. Chaplains & Licensed Lay Ministers

When a Chaplain or Licensed Lay Minister officiates at a service where parochial fees apply, the fees belong to DDBF and a PCC in the same way as they do when the Parochial Clergy Officiate.

#### 9. Ministers of other denominations

There are no statutory fees payable when a minister of another denomination conducts a service in a Church of England church. The Archbishops' Council only prescribes fees for Church of England services conducted by a Church of England clergy and licensed lay minister, irrespective of the venue. Parochial fees **do not** arise where a minister of another denomination carries out the duty.

#### 10. How to report undeclared fees

The legislation makes it clear that the statutory fee belongs to DDBF and a PCC. Failure to report undeclared fees will therefore be considered as theft. The matter should be reported as soon as possible to the relevant Archdeacon for investigation.

#### 11. Travel expenses

In each case, any out-of-pocket travel expenses incurred by the minister can be claimed from the PCC at the recommended rate (currently £0.45p per mile). If the service is taken by a minister who can claim 2/3rds of the DBF fee, the travel expenses are included within the fee. Expenses can be claimed for any reasonable travel associated with the whole of the ministry and not just officiating at a service. Where mileage is claimed, the minister should provide as accurate as possible an estimate of the number of miles that will be claimed. Anyone who wishes to waive their expenses may do so.

#### 12. Extra charges

You can only charge fees for items of which those in receipt of ministry have a genuine choice. The only exceptions to this are for the cost of providing a verger, where there is one, and the cost of heating. It is important that the information about the level of charges and what those charges cover is clear and must be agreed **before** the service. For example, you can charge a fee for the provision of heating, however, the PCC needs to ensure that the level of this fee bears a relation to the actual cost incurred. You **cannot** raise a fee for the provision of lighting.

#### 13. Handling fees

The responsibility for handling local fees should normally fall to the PCC or Treasurer. Any receipts and/or payment of fees in cash should be strongly discouraged. Where there is no alternative to making or receiving payments in cash, you should keep a full written record of the transaction and receipts provided where appropriate.

#### 14. Waivers

The PCC fee may be waived at the discretion of the incumbent, however national advice is that the fee should only be waived in circumstances of extreme financial hardship, and contact should be made with your Archdeacon prior to considering waiving the DBF fee. The PCC fee, and any other local fees may be waived by the PCC or incumbent, as agreed between the PCC and incumbent (In practical terms this will be a conversation between the incumbent and churchwardens). Please note any waivers on the relevant fees form.

#### 15. Who can claim a fee?

Eligible to claim a fee	NOT Eligible to claim a fee			
PTO Clergy (formerly stipended)	Stipendiary Clergy			
	House for Duty Clergy			
	Self-Supporting minister			
	PTO Clergy ( <i>not</i> formerly stipended)			
	Chaplain			
	Licensed Lay Minister (i.e. Reader)			

#### 16. Copyright

If a service is to be recorded, (audio or video) advice should be sought from the <u>Royal School of Church Music (RSCM)</u>. Should this question arise in relation to the recording of bells rung, then you can get advice from the Central Council of Church Bell Ringers.

#### 17. Tax

All persons receiving fees or payment for occasional services, or occasional offices are reminded that these are taxable sources of income and <u>MUST</u> be included in declarations to HMRC.

#### 18. Gift Aid

The PCC will benefit further if any fees or travel expenses claimed, are subsequently gifted back to the PCC, thus allowing a gift aid claim. It must be noted that a claim has to be made, and a separate transaction for the gifting back be carried out.

### **Section B**

### 1. Administrative arrangements

The following sections outline the movement of fees and the relevant forms. Form PF26 is for PCCs to use *to record the DDBF fees payable*. This should record total fees applicable, and the PTO fee element retained. The form is designed to be completed electronically and submitted by email. It can, if necessary, be printed and sent by post.

The service types on Form PF26 relate to the sections of the National Fees Table which can be found on the Diocesan website.

Appendices B and C provide examples of where a fee may be split between the PCC, DDBF and a minister who is eligible to claim fees.

Form PF26 should be completed and submitted either monthly or quarterly, and only include services undertaken within that period. By 31 January each year, all fees due to the DDBF for the preceding December, or Quarter should be submitted. Failure to submit DDBF fees in a timely manner will be considered an offence. If no services have taken place in that period, please tick the nil return box (by clicking in the small box if completing in Excel) and return to us as normal.

#### 2. Completing Form PF26

Please complete all sections highlighted in blue. If using the electronic form ...

- a) For [A] the total number of each type of service please add the monthly or quarterly volume together
- b) Column [B] is pre-populated with 2026 values and cannot be changed
- c) Column [C] will calculate automatically
- d) For [D] the **number** of services where PTO's have claimed fees please add the monthly or quarterly volume together
- e) Column [E] is pre-populated with 2026 values and cannot be changed
- f) Column [F] will calculate automatically
- g) Column [G] will calculate automatically

An example Form PF26 is shown in Appendix D. A blank form is available on the website FEES 2026 - Diocese of Derby (derby.anglican.org/fees)

Important Note: Starting from 1 January 2025, we no longer allow parishes in vacancy to offset sequestration costs from parochial fees income. If you need to claim for sequestration costs, please do so using the sequestration form.

If you need a copy sending to you, or need further assistance with Sequestration claims, please contact the Finance Team, <a href="mailto:finance@derby.anglican.org">finance@derby.anglican.org</a>

#### 3. Clergy Claims

Those eligible to claim a fee (see table on page 5) should submit a request to the PCC.

#### 4. Non-statutory fees

#### Baptism certificate

It is illegal to charge a fee for the administration of a baptism. However, there is a fee payable for the supply of a certificate of baptism (a legal-looking exact replica of what is in the baptism register). This fee is only payable to the PCC and should be dealt with locally. There is no fee for issuing a souvenir card to parents or godparents.

#### Searches in Church registers

Fees for searches in church registers are only payable to a PCC and should be dealt with locally.

#### 5. Non-statutory services

Statutory fees are only prescribed for matters in respect of which parishioners have a legal right. Not all services come into this category, for example funerals where there is a period of more than 48 hours between the funeral service and the cremation, and between the cremation and the disposal of ashes. This also applies to special services such as memorial services and services of blessing and dedication following a civil marriage. The Archbishops' Council recommends that, where a memorial service is on a similar scale to a funeral service, or a service of blessing and dedication following a civil marriage or a renewal of marriage vows is on a scale equivalent to a wedding service, the PCC fee should be based on the statutory fee for the service, with the PCC receiving the equivalent of the **combined DDBF and PCC fee**.

#### 6. Reconciliation

It is the responsibility of the PCC to reconcile annual service records with the submitted PF26 forms on an annual basis. This is to ensure that all fees due to the DDBF have been accounted for accurately.

# **APPENDIX A: 2026 National Fees Tables**

# TABLE OF PAROCHIAL FEES 2026 FROM 1 JANUARY 2026 BAPTISM CERTIFICATES AND MARRIAGES

This table sets out the fees prescribed by the Parochial Fees Order 2024 (a Statutory Instrument) and summarises other relevant information. For legal purposes reference should be made to the Order itself. There is a separate table for fees for funerals, burials, and monuments.

The 2024 Order set the framework for fees until the end of 2026. It provided that fees would increase annually in line with CPI, capped at 5%, rounded up to the nearest pound.

For further information about fees refer to the <b>Guide to Church of England Parochial Fees</b> and <b>Frequently Asked Questions</b> which are a available on the Church of England website.	Fee payable To Diocesan Board of Finance £	Fee payable To Parochial Church Council	Total Fee Payable
BAPTISMS Certificate issued at time of baptism (See Note AI) Short certificate of baptism given under section 2, Baptismal Registers Measure 1961	=	20 20	20 20
MARRIAGES Publication of banns of marriage Certificate of banns issued at time of publication Marriage Service in church (See Note A3)	 257	39 20 309	39 20 566
SEARCHES IN CHURCH REGISTERS  Searching registers of marriages for period before I July 1837 (See Note A2) (for up to one hour) for each subsequent hour or part of an hour Searching registers of baptism or burials (See Note A2) (including the provision of one copy of any entry therein) for up to one hour for each subsequent hour or part of an hour Each additional copy of an entry in a register of baptism Inspection of instrument of apportionment or agreement for exchange of land for tithes deposited under the Tithe Act 1836 Furnishing copies of above (for every 72 words)	- - -	39 39 39 39 20 —	39 39 39 39 20 —

#### **EXTRAS**

The fees shown in the table do not include charges for heating, the services of a verger, music (e.g. organist, choir), bells, and flowers, which are fixed by the Parochial Church Council. In the case of a marriage service or a funeral service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed as payable to the Parochial Church Council.



Published by The Archbishops' Council, Church House, Great Smith Street, London SWIP 3AZ Statutory fees are only prescribed for matters in respect of which parishioners have a legal right. Not all services come into this category, for example funerals where there is a period of more than 48 hours between the funeral service and the cremation and between the cremation and the disposal of ashes. This also applies to special services such as memorial services and services of blessing and dedication following a civil marriage. The Archbishops' Council recommends that, where a memorial service is on a similar scale to a funeral service, or a service of blessing and dedication following a civil marriage or a renewal of marriage vows is on a scale equivalent to a wedding service, the PCC fee should be based on the statutory fee for the service, with the PCC receiving the equivalent of the combined DBF and PCC fee.

#### NOTES:

#### AI. Certificates of Baptism

The fee for a certificate issued at the time of baptism is for a certified copy of the entry in the register book of baptisms giving the particulars required in Form No I in Schedule I to the Parochial Registers and Records Measure 1978. The fees payable for a certified copy of the full entry issued at any other time are the fees prescribed for searching registers of baptisms and burials and, if applicable, for each additional copy of an entry in such a register.

#### A2. Searches in Church Registers

The search fee relates to a particular search where the approximate date of the baptism or marriage is known. The fee for a more general search of a church register is negotiable.

#### A3. Costs and Expenses

In the case of a marriage service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed as payable to the parochial church council.

#### TABLE OF PAROCHIAL FEES 2026 FROM 1 JANUARY 2026 - FUNERALS, BURIALS AND MONUMENTS

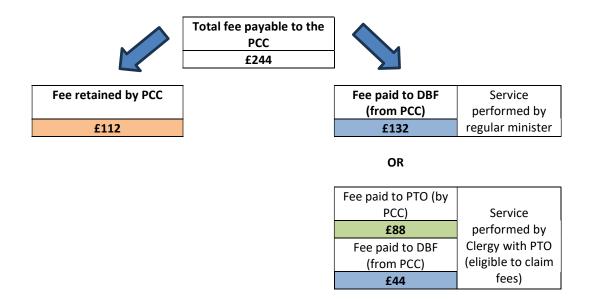
This table sets out the fees prescribed by the Parochial Fees Order 2024 (a Statutory Instrument) and summarises other relevant information. For legal purposes reference should be made to the Order itself. There is a separate table for fees for funerals, burials, and monuments.  The 2024 Order set the framework for fees until the end of 2026. It provided that fees would increase annually in line with CPI, capped at 5%, rounded up to the nearest pound.  For further information about fees refer to the Guide to Church of England Parochial Fees and Frequently Asked Questions which are available on the Church of England website.	Fee payable Towards Diocesan Board of Finance	Fee payable To Parochial Church Council	Total Fee Payable	NOTES:  B1. Definitions etc.  'Burial' includes deposit in a vault or brick grave and the interment or deposit of cremated remains.  'Churchyard' includes the curtilage of a church and a burial ground of a church whether or not immediately adjoining such church.
Funerals and Burials of person Aged 18 Years or More (See Note B2(i))  A. Service in Church Funeral service in church, whether taking place before or after burial or cremation (See Note B1) Burial of body in churchyard immediately preceding or following on from service in church Burial or other lawful disposal of cremated remains in churchyard immediately preceding or following on from service in church Burial of body, or burial or other lawful disposal of cremated remains, 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 (See Note B2(ii)) Burial of cremated remains in churchyard or other lawful disposal of cremated remains on separate occasion (See Note B2(ii)) Burial of body, or burial or other lawful disposal of cremated remains, in cemetery on separate occasion (See Note B2(ii))  B. No Service in Church Funeral service (including burial of body) at graveside in churchyard Funeral service (including burial or other lawful disposal of cremated remains) in churchyard Funeral service at crematorium, or funeral service (including burial or other lawful disposal of oremated remains) in churchyard Funeral service in premises belonging to funeral director, whether taking place before or after burial or cremation Cremation immediately preceding or following on from funeral service in premises belonging to funeral director Burial of body in churchyard, not following service at graveside (committal only)	132 19 19 37 37 54 54 70 132 132 207 244 37 54	112 371 152 — 371 152 20 371 152 37 — 371	244 390 171 37 37 425 206 90 503 284 244 244 244 37 425	(NOTE: This includes any area used for the interment of cremated remains within such a curtiloge or burial ground, whether consecrated or not.)  'Cemetery' means any burial ground other than a churchyard.  'Monument' includes headstone, cross, kerb, border, vase, chain, railing, tablet, plaque, marker, flatstone, tombstone or monument or tomb of any other kind.  'immediately preceding or following on from service in church' includes the day before and the day after the service in church. See note at the top right of the table.  Where "-" appears in the table no fee is payable to the body indicated.  B2. Funerals & Burials  i) No fee is payable in respect of a burial of a still-born infant, or for the funeral or burial of a person dying within eighteen years after birth.
Burial of cremated remains in churchyard or other lawful disposal of remains (committal only) Burial of body, or burial or other lawful disposal of cremated remains, in cemetery (committal only)  C. Certificate issued at time of burial (See Note B2(iii))	54 37 —	152 — 20	206 37 20	<ul> <li>ii) The fee for a burial in a churchyard or cemetery on a separate occasion applies when burial does not take place on the same day as, or on the day before or the day after, a service in church.</li> </ul>
Permitted in accordance with rules, regulations or directions made by the Chancellor of the diocese, including those relating to a particular churchyard or part of a churchyard (but excluding a monument authorized by a particular faculty, the fee for which is set by the Chancellor)  Small cross of wood  Small vase not exceeding 305mm × 203mm × 203mm (12" × 8" × 8") or tablet, plaque or other marker commemorating a person whose remains have been cremated  Any other monument (the above fees include the approval of the original inscription by the incumbent)  Additional inscription on existing monument	19 19 19	41 77 160 20	60 96 179 39	iii) The certificate issued at the time of burial is a certified copy of the entry in the register book of burials kept under the Parochial Registers and Records Measure 1978.  B3. Searches in Church Registers The search fee relates to a particular search where the approximate date of the burial is known. The fee for a more general search of a church register is negotiable.
SEARCHES IN CHURCH REGISTERS  1. Searching registers of marriages for period before 1 July 1837 (See Note 4) (for up to one hour) for each subsequent hour or part of an hour  2. Searching registers of baptism or burials (See Note 4) (including the provision of one copy of any entry therein) for up to one hour for each subsequent hour or part of an hour Each additional copy of an entry in a register of baptism or burials  3. Inspection of instrument of apportionment or agreement for exchange of land for tithes deposited under the Tithe Act 183 Furnishing copies of above (for every 72 words)	=======================================	39 39 39 39 20 20	39 39 39 39 20 20	B4. Costs and Expenses In the case of a funeral service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed s payable to the Parochial Church Council.

EXTRAS The fees shown in the table do not include charges for heating, the services of a verger, music (e.g. organist, choir), bells, and flowers, which are fixed by the Parochial Church Council. In the case of a marriage service or a funeral service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed as payable to the Parochial Church Council.

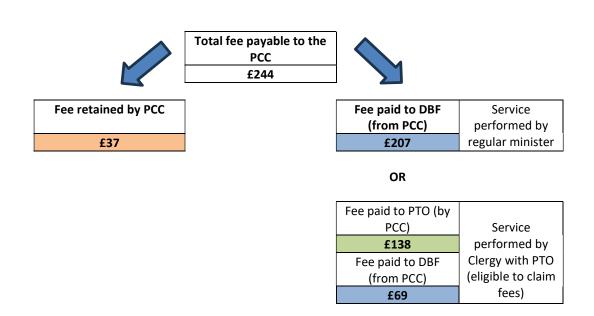


# **APPENDIX B: 2026 APPORTIONMENT OF FEES EXAMPLES**

Funeral Service in Church (whether taking place before or after burial or cremation)



Funeral service at crematorium, or funeral service in cemetery



# **APPENDIX C: Table of Apportionment of Fees (where applicable)**

DIOCESAN TABLE OF APPORTIONMENT OF FEES – DBF FEE ONLY	2026 fee payable towards Diocesan	2026 APPORTIONMENT OF DDBF FEE			
(APPENDIX TO PAROCHIAL FEES from 1 January 2026 - FUNERALS, BURIALS, and MONUMENTS) (Please refer to Notes in the Table of Parochial Fees if required)	Board of Finance	Fee to clergy (where eligible)	Balance of fee to DDBF		
MARRIAGES					
Marriage Service	£257.00	£171.00	£86.00		
FUNERALS AND BURIALS OF PERSON AGED 16 YEARS OR MORE					
Service in Church					
Funeral Service in Church, whether taking place before or after burial or cremation	£132.00	£88.00	£44.00		
Burial of body/cremated remains in Churchyard 'immediately preceding' or following on from service in Church (*)	£19.00	£13.00	£6.00		
Burial of body/cremated remains in Cemetery or Cremation 'immediately preceding' or following on from service in Church (*)	£37.00	£25.00	£12.00		
Burial of body/cremated remains in Churchyard on 'separate occasion' (**)	£54.00	£36.00	£18.00		
Burial body/cremated remains in Cemetery on 'separate occasion' (**)	£70.00	£47.00	£23.00		
No Service in Church					
Funeral Service at graveside in churchyard	£132.00	£88.00	£44.00		
Funeral Service in Crematorium or Cemetery	£207.00	£138.00	£69.00		
Burial of body/cremated remains in Churchyard or other lawful disposal	£54.00	£36.00	£18.00		

Monuments in Churchyards – DBF fees are not apportioned and the full DBF element is payable. For 2026 the DBF fee payable is £19.00

#### <u>Notes</u>

- (\*) 'Immediately Preceding' includes the day before and the day after the service in church.
- (\*\*) 'Separate Occasion' other times not covered under 'immediately preceding.'

**Travel expenses** - please note that travel expenses for Occasional Offices should be handled locally by the PCC. These are **NOT** payable from the fesas described in the Table of Parochial Fees or Diocesan Table of Apportionment of Fees, but in addition.

# **APPENDIX D – Example Form PF26**

Church	Matlock Bath, Holy Trinity							FORM PF26
Person completing form Janet Bloggs					. ===0.4			
Month/Year OR Quarter/Year Q12026			PARC	CHIA				
Month(s) Fees Relate to	Jan, Feb, Mar							
Date of completion	05/04/2026							
		Total Core Numbe Service o Fee Services	f element s	Payable to DBF	Lead by a PTO	Amount retained for PTO per Service	Total Amount retained for PTO	Revised DBF fee total
		[A]	] [B]	[C]	[D]	[E]	[F]	[G]
				= [A] x [B]			= [D} x [E]	= [C] - [F]
<u>Marriages</u>		£	£	£		£	£	£
Marriage Service in Church		566	1 257	257		171	0	257.00
<u>Funerals</u>								
A. Service In Church Funeral service in church, wheth Burial of body in churchyard imm Burial or other lawful disposal o Burial of body, or burial or other Cremation immediately precedir Burial of body in churchyard on a Burial of cremated remains in ch Burial of cremated remains in ch Burial of body, or burial or other B. No Service in Church Funeral service (including burial Funeral service at crematorium, Funeral service in premises belo Cremation immediately precedir Burial of body in churchyard, no Burial of cremated remains in ch	ter taking place before or after burial or cremation (See Note B1) mediately preceding or following on from service in church foremated remains in churchyard immediately preceding or following on from service in church lawful disposal of cremated remains, in cemetery immediately preceding or following on from service in church ag or following on from service in church separate occasion (See Note B2(ii)) hurchyard or other lawful disposal of cremated remains on separate occasion (See Note B2(ii)) lawful disposal of cremated remains, in cemetery on separate occasion (See Note B2(ii))  Lof body) at graveside in churchyard for other lawful disposal of cremated remains) in churchyard or funeral service (including burial of body or burial or other lawful disposal of cremated remains) in cemete ruging to funeral director, whether taking place before or after burial or cremation rug or following on from funeral service in premises belonging to funeral director tollowing service at graveside (committal only) hurchyard or other lawful disposal of remains (committal only) lawful disposal of cremated remains, in cemetery (committal only)	37 425 206 90 503 284	132 11 19 11 37 37 54 54 70 132 132 207 244 37 54 54 37	396 19 19 37 0 0 0 0 0 207 0 0 0 0 0	1 1	88 13 13 25 25 36 36 47 88 88 138 163 25 36 36 25	88 13 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	308.00 6.00 19.00 37.00 - - - - - 207.00 - - - -
Monuments in Churchyard (of a	ny description)	Various	19	19				19.00
Nil Return (Tick box) Payment Method (Bacs/cheque)	No. of PCC Funeral I	ees Waived	Reason:					853.00
	o the following details:	NB: we no longer allo parochial fees income		claim for sec	questration cost			

# **APPENDIX E – Example of Nil return Form PF26**

