

## **The United Reformed Church – South Western Synod**

### **GIFTS AND EXPENSES FOR VISITING PREACHERS**

#### **Guidelines suggested to churches**

##### **Principle**

All who lead worship should be fairly compensated for their efforts in leading worship, particularly when the preacher is not a member of that congregation. A 'preaching fee' or gift should not be given to a serving URC full-time stipendiary minister, or to Synod and Assembly staff (i.e. Children and Youth Development Officers, Synod Moderator, Church House staff, or Synod officeholders present in their official capacity). Nevertheless, reasonable expenses should be paid to all. These principles are elaborated further below.

##### **Expenses**

All churches are strongly encouraged to offer full expenses to all visiting preachers. This should include travel costs and the cost of orders of service or other materials prepared by the preacher. Travel costs should be paid either at the full cost of public transport (if that is used), or at a mileage rate of 25 p/mile. While expenses can sometimes be liable to Income Tax, this is unlikely in respect of preachers.

##### **Gifts**

In addition to expenses, some churches may wish to offer a gift to a visiting preacher. If a gift is offered, it should be offered to all visiting preachers (including URC non-stipendiary ministers), but not to serving fulltime stipendiary URC ministers (if a part-time minister is taking part in a 'pulpit exchange' then it should not be paid, but if they are using one of their 'free' Sundays, it is perfectly in order for a preaching fee to be offered), or to Synod or Assembly staff (as described above), whose stipend is intended to cover such service. The size of the gift is at the discretion of the church, but a suggestion from Ministries Department is £40. For visiting preachers who are taxpayers, any gift of money (or equivalent, such as vouchers, book tokens etc.) is likely to be liable to income tax. The responsibility for declaring this to HMRC lies with the recipient.

##### **General Points**

The local church's policy on expenses (and gifts) should be made clear to preachers when they are booked, as part of the arrangement. Although talking about money can be embarrassing, it is better to be quite clear about the arrangements from the start; some preachers are far from wealthy and need to be compensated fairly. All monies should normally be paid, either in cash, or by cheque payable to the preacher, before the preacher leaves after a service.

If a preacher wishes to decline a gift and/or expenses, or pass them to charity, they are free to do so, but (subject to the exceptions above) they should always be offered to the preacher. Cheques should always be made payable to the preacher. When a preacher declines, churches are invited to consider making a donation to the Synod Benevolent Fund.

If gifts or expenses are given in cash, it is good practice to get the recipient to sign a receipt.

When an Interim Moderator is appointed, churches should agree the arrangements for payment of their expenses at the beginning of the appointment, with the assistance of the Synod Pastoral advisor, if necessary. This agreement would take precedence over the suggestions above when an Interim Moderator is leading worship.

##### **Pulpit Supply fees**

Pulpit supply fees: when the MoM Office has been advised that a minister remunerated under the Plan for Partnership is unable to work due to ill health or is on parental leave or is on Jury Service or is absent on a sabbatical term which lasts for a period of more than four weeks or is suspended under the Section O Process or is the Moderator of the General Assembly, the actual pulpit supply costs incurred by the church arising because of the absence will be reimbursed to the limit that is currently £40 plus expenses. In group pastorates and part-time pastorates, reimbursement will only be in respect of services which would have been conducted by the absent minister. Claim forms for the reimbursement of pulpit supply costs can be obtained from the MoM Office.