

NOTES TO SEQUESTRATORS

Introduction

The main source of income during a period of sequestration continues to be 'local' income and you should prepare and submit as normal a fees form for the Diocesan Board of Finance for its share of the Parochial Fees on a monthly basis.

The Diocesan Board of Finance will be responsible for reimbursement of appropriate expenses for the empty property.

Expenses, which can be claimed from the DBF, include:

- Parsonage telephone line rental (broadband etc is not claimable).
- Cost of maintaining minimum heating (7°C) of the parsonage.
- Council Tax (You must inform your local council the property is empty awaiting a minister of religion).
- Water bill. (You must contact your water supplier and inform them the property is empty).
- Reasonable grounds maintenance. ((Grass cutting and tidying) significant works would be the responsibility of the PCC)
- Reasonable expenses incurred by the church officials exceptional to the normal workings of the church.
- Limited expenses incurred in connection with the Induction of the new Incumbent (e.g. postage).

If these charges are to be reclaimed, you are asked to try and keep this them as low as possible. If in doubt, please consult the diocesan finance team in advance.

Fees normally paid directly by the PCC, eg, Organist, Verger remain the responsibility of the PCC should not be included in the claim.

Invoices must be included alongside the claim form in order to be reimbursed from the DBF. Invoices must adhere to the HMRC standard for invoicing. (Please see link below for more details)

[Invoicing and taking payment from customers: Invoices - what they must include - GOV.UK \(www.gov.uk\)](#)

Fees forms must be submitted for the claim period before an expense claim can be paid.

The Bishops Discretion Concerning Remuneration

Clergy and Readers covering services from other parishes should be offered travelling expenses at the diocesan mileage rate (45p per mile), which can then be included on the expense claim.

No payments are to be made by the parish to retired clergy taking services during a vacancy. Retired clergy must apply to the Diocesan Board of Finance for any payment due to them for churches in vacancy i.e. any fee or travelling expenses.

Vacant Parsonages

The Police and the Property Secretary should be notified as soon as a property is empty.

When the furniture has been removed from the house you should contact your Local authority for exemption from council tax on 'unoccupied' property held for occupation by a Minister of Religion. Similarly water rates may not be payable on unfurnished houses and you should contact the utility company direct.

During severe winter weather serious damage can result from flooding caused by burst radiators, boilers, cisterns etc. This can be avoided if the water supply is turned off and the water system is thoroughly emptied. If this is necessary the Property Department must be consulted for advice.

The telephone should not be disconnected (as a reconnection fee would be charged when a new priest arrives). However, any broadband and call packages should be cancelled. The line rental can be included in the Expense claim.

Because of the dangers of vandalism sequestrators should take especial care that the parsonage house is secure and inspected internally and externally at least twice a week but if possible daily and at least as often as your insurers specify. Where possible a lived-in appearance should be maintained by the use of lights on timers and curtained windows. The building is covered by the diocesan insurance policy however this doesn't include contents so you should ensure your parish policy covers any parish property in the building.

You should refer to the Parsonage House Guidance Notes on Vacancies on the Diocesan website for further detailed advice.

Lettings must only be done through the Property Committee and Diocesan Registry with a formal tenancy agreement incorporating appropriate safeguards.

If you are unclear on any of these matters please do not hesitate to contact the finance team through finance@manchester.anglican.org

If you would like to speak to us about the process please call the switchboard on 0161 828 1400 and ask for Finance.