



— Diocese of —
Hereford
Proclaiming Christ ✦ Growing Disciples

Collections in Church at Funerals, Memorial Services, and Services of Thanksgiving

Churches often invite the congregation at funerals and other services commemorating the life of someone who has passed away to make a contribution to church funds by way of a collection during or after the service.

However, it is also increasingly common for families to ask for a collection to be taken for another named charity in memory of their loved one.

From time to time, difficulties have arisen in connection with these collections.

This leaflet is intended for the guidance of clergy and church officials such as churchwardens, treasurers, and sidespeople, and for PCCs when determining local policy on such matters.

The Church of England fees structure strictly limits the amount of fees which a church is permitted to charge for a funeral or memorial service.

The [Table of Parochial Fees](#), updated annually, can be downloaded from the Church of England website. This lists the statutory fees payable for funeral services, burials, and interments of ashes, and gives guidance as to levels of donations that might be appropriate for other services commemorating someone who has passed away. Those donations for other services are not statutory. Some additional expenses, such as extra heating or fees for the vergier /organist, may be charged at cost price by prior agreement with the family. These are listed on the Table of Parochial Fees. No other 'extras' are permitted.

However, there are many hidden costs (e.g. parish administration) for which the church is not allowed to charge, and the church therefore often invites donations from mourners. Some PCCs have a policy that states that a given percentage of all collections taken in church will be retained for church funds. **Such a policy must be agreed by a PCC and incumbent or priest-in-charge jointly and recorded in the PCC Minutes. It is good practice to review that policy from time to time. If a PCC has such a policy, then the Minister must clearly explain this to the family or friends at the first opportunity when planning the service.**

Many families are receptive to the suggestion that the church or a project associated with the church might be designated to receive a proportion of the collection, but we must be sensitive and supportive where the family has instructions left by the deceased, or a particular cause or clear ideas of their own.

With the agreement of the church, it may be possible to take a collection for another named charity or charities agreed in advance, during or at the end of the funeral or other service.

It is important that each PCC makes and records a clear decision to give the Minister discretion if he or she needs to make decisions during pastoral visits about collections at funerals. The Minister should also communicate clearly with the PCC on occasions when they have used that discretion.

If the PCC has approved a policy of retaining some percentage of the collection for church funds, this needs to be communicated to the congregation at the start of the service as well as to the family in advance and, if possible, outlined in the order of service. It is a problem if people think that they are giving to one cause and then some of their donation is used for another cause – in this case, the church.

Process – please note that this will vary slightly depending on where the money given in the collection will be going

1. Agreement is reached with the family and the funeral directors as part of the funeral planning.
2. There should be announcements to the congregation, either verbally at an appropriate time in the service or, if possible, printed in the order of service (perhaps with the inclusion of QR codes), backed up with a written notice clearly displaying the information at the point of donation.

3. If a collection is wholly for church funds

The church's own offering bags or donation plate should be used to receive the collection. After the service, two sidespeople should count, record the collection on a vestry record, and secure the cash. It is good practice to invite a family representative to join them for this process. Few families in practice wish to do this, but the offer may still be made. The vestry record should identify the service or occasion, state that the collection was wholly for church funds, and be signed by both sidespeople. The Treasurer (or other individual nominated

by the Churchwarden) should pay the collection into the church bank account promptly.

The church's Gift Aid Officer or Treasurer may claim Gift Aid on any donation in the church's own Gift Aid envelopes, and claim a top-up on any individual gifts of £30 or less¹ under the Gift Aid Small Donations Scheme. Finally, a letter to the family, issued promptly and stating how much was raised in memory of their loved one, is usually greatly appreciated.

4. If a collection is wholly for a nominated charity or charities

The parish priest will be best placed to know the working practices of the local funeral directors with whom he or she regularly works, and this local knowledge should inform the PCC's policy on such collections. The funeral directors in turn will be guided by their own financial accounting and reporting practice.

Options in this case include, but are not limited to, the following.

- (a) The money is collected in a donation box supplied by the funeral director, and the PCC has no part in counting the money or passing it on to the charity. That will be the sole responsibility of the funeral directors. The money would not go through the PCC's books or be recorded in their accounts. The legal basis for this option is that (i) in the Parochial Church Councils (Powers) Measure 1956 the wording concerning collections of moneys on church premises relates to collection of moneys raised "for church purposes", which would not apply in the case of memorial collections for another named charity or charities, and (ii) the Legal Advisory Commission's advice (2012) states that a collection made in church for a named charity or other organisation with the intention that those sums will be passed on directly to that charity or organisation must simply be passed on to the named charity or organisation.

¹ 2024 figure. See <https://www.gov.uk/claim-gift-aid/small-donations-scheme> for details.

- (b) The funeral director is not willing to take that responsibility, and states that it is the family's responsibility to collect and deal with any money which has been raised. In this scenario, it would be wise for the Minister to discuss and agree with the family during the funeral planning how they wish to proceed, and to record that agreement.
- (c) The funeral director is not willing to take that responsibility, and requests that the church takes responsibility. In this scenario, two sidespeople should count the cash and record the amount on a vestry record which also states the date of the funeral, the name of the deceased, and the charity for which the collection was taken. It is good practice while the funeral is being planned to invite a family representative to join the sidespeople for this process, although rarely do families take up this offer. The cash, plus a copy of a vestry record form signed by the two sidespeople, should be given to the family's agreed representative or to the funeral director at the earliest opportunity, and the family representative or funeral director should be asked to sign the church's copy of the form to confirm that they have received the collection.

5. If a collection is partly for church funds and partly for a nominated charity or charities

Again, the parish priest's local knowledge of how funeral directors work will guide the PCC's policy-making. It is likely that one of the broad options detailed under point 4 will apply here too.

If the church takes responsibility for the whole collection certain key principles should be applied.

- (a) Two sidespeople should count the collection.
- (b) Clear, signed, records should be kept of the total amount given and of the proportion payable to each beneficiary of the collection.
- (c) It is important that only the proportion of the collection due to the PCC be recorded as voluntary income in the PCC's accounts, because that element has been collected "for church purposes". The proportion due to one or more other charities should be passed on promptly.

It may be possible for the Treasurer to separate the non-PCC element of the collection and pass this directly to the nominated charity. Alternatively, the Treasurer may bank the full collection but treat the non-PCC portion as an 'agency collection' so that it does not form part of the PCC's voluntary income. In such cases, the Treasurer must make a bank transfer or write a cheque to the nominated charity as soon as practicable, notifying the family and recipient charity of the amount transferred.

- (d) The proportion of the collection due to the nominated charity should be passed on as quickly as possible. The church must **not** claim Gift Aid on this proportion of the collection.
- (e) The proportion of the collection due to the church (where applicable) is paid into the PCC's bank account.

The Gift Aid Officer or Treasurer may claim Gift Aid on any donations in the church's own Gift Aid envelopes, and a top-up on any individual gifts of £30 or less which form part of the church's proportion of the collection² under the Gift Aid Small Donations Scheme.

- (f) A family representative or funeral director should sign to say that they have received the proportion of the collection due to the nominated charity.

If the funeral director takes responsibility for the whole collection, then they should pay the proportion of donations given to the church, both via a collection box and any online or contactless giving option, to the PCC Treasurer in a timely manner, and write to the PCC specifying how much was given in total and therefore how much was passed on to the PCC in the proportions agreed.

A letter from the church to the family acknowledging the amount given to the church is usually greatly appreciated.

² 2024 figure. See <https://www.gov.uk/claim-gift-aid/small-donations-scheme> for details.

6. Use of the church's contactless giving devices and online giving options (where relevant)

If Ministers, PCCs or their Officers are familiar with setting up multiple options for giving at funerals to either the church or to another nominated charity or charities via their contactless devices or QR codes then this practice can continue. The important point is that people must be able clearly to see where any donation they give via a contactless giving device or QR code is going.

However, if Ministers, PCCs or their Officers are not confident with setting up multiple digital giving options, and the collection is to be split between the church and another charity then, for the avoidance of difficulties, it may be expedient for all contactless donations to go to the church. This should be clearly explained to the congregation, with a written notice to that effect next to the contactless device.

If all the money is to be given to another nominated charity or charities, and Ministers, PCCs or their Officers are not confident in setting up a specific digital option for any given funeral collection, then it is recommended that the church's contactless device(s) and QR codes should not be used. In such cases, if the device is portable, for the avoidance of confusion, it should be temporarily moved to the vestry or another suitable secure location within the church until after the mourners have departed. If it is not possible to move the contactless device then the churchwardens or sidespeople should place a notice by the device clearly stating that it is not to be used for donations on this occasion and explaining why.

7. Gift Aid

In a situation where the collection is wholly for another nominated charity, and Gift Aid envelopes addressed to that

charity are used, the envelopes must only be opened by that charity (not by the church) and it will be for the charity itself to reclaim the tax. It is good practice if the number of such envelopes is first noted separately from the register of services. There is further guidance available on the www.gov.uk website about [claiming Gift Aid](#) as a charity. Note that PCCs cannot claim Gift Aid on donations that are intended for another charity collected in their church³, whether in specific envelopes or not. This is because such donations do not form part of the church's income.

Summary

If PCCs and Ministers have good, robust, procedures in place already for dealing with collections taken at funerals and other services commemorating those who have died, which meet legal requirements and are working well with funeral directors and bereaved families, and no difficulties have arisen, then those local procedures may continue. This guidance is designed to offer advice to PCCs and Ministers who wish to revise their policies in light of changing custom and practice around collections at funerals, memorial services, and thanksgiving services, or in cases where difficulties have arisen.

The Ven Derek Chedzey, Archdeacon of Hereford
The Ven Fiona Gibson, Archdeacon of Ludlow

Version 2, April 2024

To be reviewed April 2026

³ www.gov.uk/guidance/gift-aid-what-donations-charities-and-cascs-can-claim-on#church-collections