

**The United Reformed Church**  
**Wessex Synod – Ministries and Learning Committee**  
**GIFTS AND EXPENSES FOR PREACHERS**  
**GUIDELINES**  
**suggested to churches**

**Principle**

Ministries and Learning Committee of the URC Wessex Synod considers that all who lead public worship (hereafter ‘preachers’) should be fairly compensated for their efforts in leading worship, particularly when the preacher is not a member of that congregation. Reasonable expenses should be paid to all. The Committee offers the following guidelines to churches.

**Expenses**

Churches should offer full expenses to **all** who lead public worship (except for staff members of Synod or Assembly who will claim their expenses from Synod or Assembly). Expenses might include cost of public transport, parking, or motor mileage at an appropriate rate<sup>1</sup> and the reasonable cost of orders of service or other materials prepared by the preacher. It is unlikely that such expenses will be liable to Income Tax; in any case, churches are not required to declare such payments of expenses to HMRC.

**Gifts**

In addition to expenses, some churches may wish to offer a gift. The size of the gift (if offered) is at the discretion of the church; as a guide, a sum between £20 and £50 might be appropriate.<sup>2</sup>

If you offer a gift, you should offer it to **all** who lead worship, including retired ministers. The only exceptions are serving stipendiary URC ministers and Synod and Assembly staff (i.e. Development and Support Officers, Children and Youth Development Officers, Synod Moderator, Church House staff), whose stipend is intended to cover such service.

Preachers who are taxpayers will be liable to pay income tax on any gift of money (or equivalent, such as vouchers, book tokens etc)<sup>3</sup>. The recipient is responsible for declaring such income to HMRC.

**General Points**

Churches should make their policy on expenses (and gifts) 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. Unless previously agreed otherwise, pay the preacher in cash, or by cheque payable to the preacher, before they leave after the 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. When a preacher declines, churches are invited to consider making a donation to the Synod Benevolent Fund.

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<sup>1</sup> The mileage rate paid for car travel should not be more than the HMRC Upper Rate (currently 45p/mile) and not less than the HMRC Lower Rate (currently 25p/mile. Motorcycle and pedal cycle mileage should be calculated at the appropriate HMRC rate (currently 24p/mile and 20p/mile, respectively).

<sup>2</sup> As of October 2019.

<sup>3</sup> Subject to the tax rules on expenses (for preparing and leading worship (books, courses etc)).

When an Interim Moderator is appointed, churches should agree the arrangements for payment of expenses at the beginning of the appointment. This agreement would take precedence over the suggestions above when an Interim Moderator is leading worship. Likewise, the arrangements laid down in their Terms of Service should apply when a non-stipendiary minister leads worship in a pastorate they serve.

November 2019

*These guidelines have been circulated within Wessex Synod to all churches (for treasurer and pulpit supply secretary), lay preachers and ministers of Word and Sacraments (stipendiary and non-stipendiary, serving and retired).*