

DBF FEES SUMMARY **GUIDELINES**

As from 1 January 2020, DBF fees will be recovered from parishes by the Diocese and used as Stipend Support Grant. These fees are legally entitled to by the DBF and their recovery is in keeping with the widespread practice of every other diocese in the Church of England.

All parochial fees should be recorded on an ongoing basis and submitted quarterly.

Parishes are required to keep proper records as per the Diocesan DBF Form and submit the forms via the online Parish Returns system on a quarterly basis (i.e. for Jan-Mar; Apr-Jun; Jul-Sep; Oct-Dec).

The Diocesan DBF Forms should be submitted by the end of the following month after the quarter end.

The amount of DBF fees for each quarter will then need to be entered by the parish on the Finance Return system online, also by the end of the following month. The amount will then be deducted by direct debit by the Finance Department on the 15 of the month after the following month (i.e. for the quarter 1 July to 30 Sept, the payment would be taken on 15 November).

Parishes without direct debits should preferably pay by bank transfer (Account Number 90760099 and Sort Code 20 54 29) quoting their parish number and 'Fees' or by cheque payable to 'Rochester DBF' and sent to 'Finance, Diocesan Office, St Nicholas Church, Boley Hill, Rochester, Kent ME1 1SL'.

The Finance Team will check the amounts to the Diocesan DBF Forms and liaise with parishes concerning submissions and payments.

The DBF fees are collected as 'agency fees' and therefore should not be included as income in the parish accounts. This is similarly for fees collected on behalf of organist, choir, bell-ringers, sacristan etc.. If these are banked, they should be accounted for in an agency fee 'suspense account'.

Finance Team

September 2023