

Stratfield Mortimer Parish Council

Full Council 10/02/2022

St Mary's Church

Agenda item 21/118 8: To consider the request for financial assistance and resolve to make a grant for St Mary's Church grass cutting of £2,400.

BACKGROUND

The following request/information has been received on behalf of St Mary's Church:

I am contacting you on behalf of the Vicar and the PCC to apply for a grant to assist with the cost of grass cutting in the churchyard at St Mary's church. I was last involved in 2020 when you kindly agreed a grant for that year to cover the cost.

I have a quote from the contractor for 2022 at £250 plus VAT per cut. His recommendation is 2 cuts per month during April and May and then 1 per month thereafter through to the end of the growing season. I assume 8 cuts in total will therefore be sufficient as this would take us through until the end of September.

8 X £250 = £2000 plus VAT £400 so the church would like to request £2400 in total this year.

It was also reported:

- *Copies of the 2017, 2018 and 2019* accounts were supplied in 2020. The 2020 accounts have not yet been prepared but given the Covid impact on church attendance over the last two years, income levels will be lower still.*
- *As to budgets, these are not set formally and the church simply keeps all costs to an absolute minimum.*
- *The parish share** is the largest and most important bill as far as the vicar and PCC are concerned as this pays towards the wider mission of the church. The amount paid for this is specified in the accounts.*
- *The church is not registered for VAT.*

* See Appendix 1 & 2

** The Parish Share is the amount of money that each parish is asked to contribute to support the provision of mission and ministry of the Church in the Diocese of Oxford. [Diocese of Oxford | Parish share \(anglican.org\)](https://www.anglican.org/parish-share)

Making a Grant for the Grass Cutting of a Cemetery

Hampshire Association of Local Councils (the ALC) is of the opinion that Parish and Town Councils have powers to provide financial contributions to their local Church, but the ALC recommends that the purposes of the grant are clearly specified and demonstrate a benefit to all or some of the community.

From the guidance notes provided by HALC on providing financial assistance for cutting the grass of a cemetery, the relevant powers are:

- **Local Government Act 1972, Section 111 (Ancillary powers)**
 - A Parish Council is a burial authority (s.214) and may do anything which is conducive to or ancillary to the discharge of any of its functions.

- **Local Government Act 1972, Section 214**
 - **(2)** Burial authorities may provide and maintain cemeteries whether in or outside their area.

 - **(6)** A burial authority may contribute towards any expenses incurred by any other person in providing or maintaining a cemetery in which the inhabitants of the authority's area may be buried.

 - **(8)** In this section and that Schedule "cemetery" includes a burial ground or any other place for the interment of the dead (including any part of any such place set aside for the interment of a dead person's ashes).

Using this power, the Parish Council can contribute to the maintenance of an open churchyard to either improve the appearance of an unkempt Churchyard, or remove the financial burden of churchyard maintenance from the Parochial Church Council helping to improve the appearance of the church.

- **Localism Act 2011, Section 1, General Power of Competence** (Power to do anything that any individual general may do).

This power is only available for those Parish Councils who have met the criteria and formally adopted the GPC. This should not override existing legislation.

NALC's Guidance

NALC in their guidance of 2018 (L01-18 Financial Assistance to the Church) refer to s.8 of the Local Government Act of 1894 which states that Parish Councils have the powers to execute work of maintenance on parish property, not being property relating to the affairs of the church or held for an ecclesiastical charity.

NALC's view is that in law where there is conflict between two statutory provisions, the detailed provision overrides the general one.

S214 (6) of the 1972 act which permits a council as a burial authority to contribute to the expenses of anyone else providing a cemetery, appears to overlap with the specific provision in s.8 of the 1894 act which prevents a council from contributing to the affairs of the church and, in NALC's view the specific provision would prevail.

Their advice concludes:

Whilst there is no consensus on this issue, a council that considers making a payment in these circumstances needs to consider whether it is prudent to take a course of action that it cannot be certain is legally valid.

Local Council Administration

Charles Arnold-Baker: Key Building and Sites 25.2

"Where a churchyard is open a local council may contribute to its maintenance (LGA 1972, s 214(6)). This can be used, in the case of an impecunious parochial church council, either to improve the appearance of an unkempt churchyard or, by taking the financial burden of churchyard maintenance off the parochial church council, to help that body to improve the appearance of the church. However, doubt has been expressed as to the use of the power to benefit churches, chapels and other property belonging to an ecclesiastical body (not being a cemetery where inhabitants may be buried). The reason for this is that the LGA 1894, s 8 prohibits expenditure by local councils on property relating to the affairs of the church or an ecclesiastical charity. However, the LGA 1972, s 137 gives a very wide power to spend money on matters of general benefit to the inhabitants and it would be strange if that power did not extend to benefitting a church or chapel of local importance."

UPDATE

In September 2020nSMPC made a grant under s.214 of £2,484.

At its meeting on the 10th of January, SMPC confirmed its eligibility for and resolved to adopt the General Power of Competence (GPC). HALC states GPC is a relevant power under which a council may provide financial contributions to their local Church, but it is recommended that the purpose of the grant is clearly specified and demonstrates a benefit to all or some of the community.