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## The Proposed Parochial Assessment.

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ON September 15, 1911, after an exhaustive inquiry extending over two years, the Archbishop's Committee on Church Finance issued its Report. The Committee was representative of the Clergy and Laity of both provinces and included several financial experts. The Report was unanimous, all the members agreeing on the broad principles recommended therein, though they differed on minor details.

It asserts at some length, what indeed is obvious, that the Church of England in spite of the great wealth of its members is crippled in its work for lack of funds; that there are no adequate resources for the supply and training of young men for the ministry; that the clergy are in many instances sadly underpaid; that many of them continue in office when incapacitated by age or infirmity, because no provision is made for their retirement; that the ancient endowments and the present voluntary subscriptions are quite insufficient; that there is a lack of corporate responsibility in these matters; and that individual members have not learnt, as they ought, the duty of each to contribute to the rectification of these defects.

The truth of these assertions will be readily admitted by all who have any knowledge of the facts. The *practical* part of the Report consists in the suggestions for an improved state of affairs. The Committee maintain that there are "certain requirements which are essential to the very life of the Church, and that they must no longer be left to uncertain and precarious support, but must take their place as integral departments of Church organization demanding the support of every Churchman as a primary condition of membership." These objects the Committee, with a true ecclesiastical instinct, have defined as seven. (Possibly in after years they may be known as "The Seven *Corporate* Works of Mercy.") They are briefly :

1. Training for the Ministry.
2. Maintenance of the Ministry.
3. Clergy Pensions.
4. Provision for widows and orphans of Clergy.
5. Church Building and Building Loan Fund.
6. Religious Education.
7. The necessary expenses of Central and Diocesan Organization.

It is beyond the purport of this paper to dwell on these seven important departments of Church organization or to touch on the delicate subject of adjustment with already existing charities. Nor need we here pause to consider whether the Committee is right or wrong in concentrating its attention on these seven objects, and leaving aside to be otherwise dealt with those other objects—Foreign Missions, the support of the poor and sick, etc.—which have an equal claim on the generosity of Christian people. Anyone who wishes to study the whole subject more fully can obtain the Report for 1s. from any bookseller, and also a large volume of facts and statistics (3s. 6d.) on which the Report is based. The matter to which we invite the attention of our readers, and on which there seems to be the greatest diversity of opinion among the critics of the Report, is the *Proposed Parochial Assessment*.

It is, of course, obvious that the seven subjects mentioned above cannot be met without an adequate income. The crucial question is : How is the necessary sum to be raised ? Hitherto we have relied mainly on voluntary effort, and some maintain that, if only there be a more widespread knowledge of the great and overwhelming need, voluntary effort will still in the future be sufficient for all the claims that may be made. The Committee, however, think otherwise. They are of opinion that purely voluntary contributions, though they have the merit of spontaneity and the blessing which attaches to willing gifts, have proved entirely inadequate in the past, and may do so in the future, that such contributions have too often come from a minority, and that it is essential to the well-being of a Church

that, as far as possible, *every* Churchman should take his share in this necessary burden. Of course this last is a counsel of perfection. The Committee, not being composed of unpractical idealists or infatuated optimists, are not so foolish as to think that *every* Churchman is ready to assess himself or to be assessed for this purpose; so they propose that, instead of an assessment on the individual, there should be a system of assessment, levy, contribution, or apportionment (the name really matters very little) on each parish (which may be called the Parochial Quota), and that this should be from time to time fixed by a Diocesan Board of Finance, and the proceeds bestowed with the Diocese. The whole system, it is to be observed, is to be on Diocesan lines. We may readily admit that it will contribute to convenience and local enthusiasm if it be so, though a good deal of the talk in the Report about the Diocese being the *unit* of Church life may be unconvincing. "Unit," indeed, seems to us to be one of the cant phrases of the hour much affected by up-to-date speakers, which may really be anything you like—the Family, the Parish, the Diocese, the Church, the Nation, according to the object you wish to advocate. We wonder whether those wise heads who speak so sententiously about the Diocese being the Unit of Church life, reflect on the consequences if every Diocese were to be its own unit in ritual. But we may be tending that way. Mr. Winston Churchill is thought by his critics to advocate Home Rule all round and a return of the English nation to the Heptarchy. Perhaps the English Church may follow suit, and we shall have a different "use" for every Diocese from Newcastle to Truro!

At any rate, it is recommended that the Diocese, through its Board of Finance, should assess the various parishes within its borders, basing such assessment or apportionment on (*a*) the financial conditions of the parish, and (*b*) the number of churchmen and churchwomen in each parish, "to be estimated by the method deemed most desirable by the Diocesan Board of Finance." They also declare that "this Quota be treated as a primary charge on the income of the parish, and that its

punctual payment in full be a condition of representation in the Ruridecanal and Diocesan Conferences, and of the receipt of any assistance from Diocesan funds."

It is here, if we may judge by the discussions of Diocesan conferences and private conversations, that many whose opinions we respect are inclined to disagree. Englishmen, it is said, kick at anything which looks like compulsion, or, to change the metaphor, "get their backs up" if they are told what they ought to give and to what objects. It will not only be difficult to assess fairly what each parish can afford to contribute, but it will be impossible to enforce the payment of the sum assessed. Nor, it is maintained, will the threat of deprivation from participation in Diocesan conferences act as any great stimulus to slack and niggard parishes. How much interest, they ask, is at present taken by ordinary laymen in such assemblies? Will the inhabitants of Slocup Pogis care one jot whether they be excluded or not?

There is, unfortunately, a large element of truth in these assertions; and yet, if we are not to go muddling on as hitherto, and if we are to awaken any sense of corporate responsibility, it is reasonable that each parish should receive some guidance, at any rate, as to what is considered its fair share in Diocesan finance. The assessment, of course, cannot be enforced. It will not, and cannot, be a compulsory Church rate. It will not be of the nature of a debt which is *demande*d, but rather of a voluntary offering which is *expected*. Its method must be "peaceful persuasion." Whether the penalization of backward parishes will have much result is doubtful; but rights and duties are closely allied, and if a parish refuses to do its duty, it is but reasonable that it should be deprived of its rights in the corporate life of the Diocese.

An apportionment, or assessment, on each parish is, we think, a legitimate method for sharing what should be a common burden. But the main question is, How is this assessment to be made? If it is to win respect and general acceptance it must be made on definite principles, otherwise there will only

be continual bickerings and friction. The Report says that while the apportionment should be based on the financial conditions of the parish and the number of church-people therein, it is to be estimated "by the method deemed most desirable by the Diocesan Board of Finance." Unfortunately, the Report gives no definite guidance in this matter, and it is here that definite guidance is especially needed. The parishes will not be satisfied if their assessment merely rests on an opinion of the Diocesan Finance Committee framed upon a cursory estimate of its contributory powers. Opinions, whether pious or impious, are altogether insufficient. We know how the *Church Times* called the Lambeth judgments "opinions," and printed this word in inverted commas to indicate the contemptuous tone—difficult to express in print—with which it regarded the archiepiscopal pronouncements. Any assessment which will win respect and remain undisputed must be based on definite facts ascertained after long and painstaking inquiry. There must be the same principle for estimating the capabilities of each parish. Possibly the assessment thus made may need some modification owing to exceptional local circumstances; but in the first instance it must be formed, not on mere impressions, but on definite facts and figures.

The Report, it has been already said, fails to give precise guidance as to the principles to be maintained in assessment. It prints, however, in an Appendix, two Memoranda, by Mr. Lyttelton Gell and Mr. A. S. Dixon, advocating two different systems, but expresses no preference between them. The latter of these (Mr. Dixon's) is based on the amount of ordinary and regular parochial expenditure, such as maintenance of clergy and of the Church fabric and services. Most parishes commonly provide an annual balance-sheet, and it is easy to find out how much they spend as clergy stipends and church expenses, and to tax them so much per cent. on the whole. This is a system common in many colonial Dioceses, and Mr. Dixon advocates its adoption in this country. Mr. Dixon, however, recognizes that this system will press hardly on poor

parishes who have done their utmost for the support of their Church and have no margin left, so he proposes that the character of the parish (*i.e.*, a rough estimate of its wealth as indicated by house rent) should also be taken into account, and that there should be a much higher percentage on Church expenses expected from the richer parishes than from the poorer. The method by which he arrives at the graduated scale of percentage is somewhat intricate, and for this we must refer our readers to the Report. The defect of his system, however, is this, that instead of the scriptural principle, "To him that hath shall be given," it establishes the contrary rule, "From those who already give shall more be demanded." It taxes the generous parishes at the expense of the niggardly. Take, for instance, two parishes of the same size and the same standard of wealth, as indicated by house rents. One of them keeps three curates going, and spends on clergy and church expenses £800 a year; the other supports but one curate, and its total is only £400. It seems hard that the more vigorous parish should be assessed at a sum twice as large as the assessment of the slacker parish, and yet this is the result of a computation mainly framed on the basis of parochial expenditure. Such a system is sure to breed discontent. Why, it will be asked by St. Peter's, should we be called to contribute to the Diocese so much more than St. Paul's, when its wealth is quite as great as ours, and we already raise so much more for our own parish?

A fairer system of reckoning the contributory power of each church or parish is the basis of *house rent*. This is the basis advocated in Mr. Lyttelton Gell's memorandum. He recommends that the inhabited house duty be the standard. There will have to be in each parish a Congregational Roll, giving the names of Church households which supply attendants at church. The Parochial Secretary will then have to ascertain the gross valuation of each house represented, and to enter the duty leviable upon each. The total will represent the contributory power of the parish. Mr. Lyttelton Gell's scheme

also provides for an account of lodgers; but these, we may think, would be in most parishes a negligible quantity.

An assessment framed primarily on this basis will be fair and impartial. It is, however, open to this criticism that such a method will press too heavily on the poorer parishes. Imagine two parishes of an equal rental, one mainly composed of houses of £100 rent, the other of houses of £20. Though the total may be equal the contributory power of the former will be greater than the latter, because people who live in small houses generally live up to their means, while tenants of larger houses have often a very considerable margin. Mr. Lyttelton Gell recognizes this fact and suggests that it is met by the basis of inhabited house duty which exempts houses rented below £20 and graduates houses between £20 and £60. It may be questioned, however, whether this graduation is sufficient. In the case of inhabited house duty the graduation only extends to lodging-houses, shops, etc., and does not take small villas and cottages into consideration. A somewhat different graduation might be adopted. Houses of £100 rental and upwards might be assessed on their full value, but houses from £80 to £100 might be assessed with a deduction of 10 per cent.; houses of £60 to £80 with a deduction of 20 per cent.; houses of £40 to £60, 30 per cent.; houses of £20 to £40, 40 per cent.; under £20, 50 per cent.

House rent may not be a true criterion of a person's wealth, especially in the present time when many of the well-to-do classes, on account of the servant difficulty or the necessity of a motor, are taking smaller houses than formerly. But at any rate it is ascertainable, definite, and impartial, and in the absence of income tax returns there are no other figures on which we can rely. Even here, however, some modifications would need to be made by the Diocesan or Ruridecanal Board of Finance owing to exceptional circumstances. The question of endowment, for instance, should be considered. It would be unfair that a Church which raised a considerable sum voluntarily for its clergy sustentation should be on a level with one which is

already richly endowed. Tithe also must be reckoned with. Moreover, in our opinion, the Parochial basis must be modified by the Congregational. In towns large numbers of people attend some other than their parish Church. Their houses should be put down to the Church which they attend; otherwise the result will be in some cases utterly misleading. The writer of these pages has recently been in charge of a Church which stood on the border line of his parish. His chief financial support came from across the border. It is evident that in such a case any assessment of the Church should take these non-parochial members into consideration. These and other details will need adjustment, and in the initial stage the calculations will need much laborious effort. But once the assessment is made it will probably last for five years, and an annual revaluation will not be required. Doubtless house rent, as has already been remarked, is not an infallible basis. It has, however the merit of being ascertainable, definite, and impartial, and for this reason it is to be preferred to any other system.

On the method by which each parish is to raise its Parochial Quota for the Diocese we will not here dwell. The Report leaves it to be determined by the parish itself, but suggests that in addition to offertories every Church member should be induced, if possible, to contribute weekly a sum proportionate to their means, the minimum being a half penny per week, and it commends the "Envelope" of "Freewill Offering" scheme, so common among Nonconformists, for this purpose.

It will not, we may imagine, be difficult to formulate a system for the collection of such offerings. The real difficulty, and it can scarcely be overestimated, will be to inspire enthusiasm in whatever system may be selected. Schemes may readily be drawn out on paper; the problem is how to make them "go." Those who glibly talk of "every parishioner being made to recognize his obligation to contribute to the Diocesan Fund," utterly fail to recognize the immense amount of inertia and apathy which exists at present in these matters. Not only has the Church of England to face the difficulties which confront all

religious bodies—the immense amount of indifference to religion, the growing extravagance of the rich, the suspicion and alienation of the poor, but it has to recognize that as an Established and endowed Church it is hampered by special difficulties of its own. There is, for instance, the absence in many places of any Diocesan spirit, largely owing to the unwieldy size of our overgrown Dioceses. There is the existence of endowments, grossly exaggerated in popular estimation, and the levy of tithes which in country districts does not add to the Church's popularity. There is the impression, true to some extent in the South of England, that many of the clergy have ample private means. There is the feeling that the Church does not make the best use of her present resources; that the Bishops live in palaces and the clergy in rectories and vicarages unduly large and luxurious; that there is a quite unnecessary multiplication of small parishes in rural districts; that in a democratic age the democratic spirit is utterly lacking in the Church; that men are appointed to livings by private patrons often without any regard to the wishes of the parishioners; that working men are unrepresented in the Councils of the Church; and that these Councils are largely debating clubs destitute of any valid executive power. All these considerations make the case of the Church of England entirely different from the case of the Colonial Churches or the Nonconformist bodies, and weaken the force of any analogies between them. Perhaps in time such abuses may be reformed: but reform comes with slow steps, and meanwhile their chilling influence has to be reckoned with.

If the new financial scheme is to be generally operative in every parish, it can only be by energetic, widespread, and persistent efforts to awaken interest and enthusiasm. The needs must be laid before the people again and again; the cause must be advocated, as political causes are advocated, by competent and inspiring speakers; our parishes must be plied with literature on the subject; our district visitors will have to take a leaf out of the book of those energetic young ladies who flood our villages with tracts on "Tariff Reform" or the

“Dearer Loaf.” All this may be distasteful enough, especially, we fear, to the clergy on whom the chief business will fall; but it will be necessary, if the prevailing indifference is to be successfully combated.

One thing, in our opinion, more than anything else would give an impetus and inspiration to the movement, and it is this—that the dignitaries of the Church (Bishops, Deans, Canons, etc.) and the holders of benefices with a net income of, say, more than £400 per annum should voluntarily assess themselves at a certain amount, and thus give a lead to the laity. At present, one of the chief hindrances in the way of support of the clergy is the glaring inequality between the various emoluments. The income of the Bishops is the stock argument of the working man, who contrasts the £5,000 supposed to be enjoyed by the chief shepherd with the miserable pittance received by some of the under-shepherds with flocks numbering many thousands. “If,” they say, “the richer clergy are so rich, and the poorer clergy are so poor, why don’t they divide things more fairly among themselves before they ask the help of the laity?” Of course, it may be replied that endowments are parochial, and that at present it is impossible to effect a redistribution. But this need not prevent a *voluntary* assessment on the part of the richer clergy for the sake of the poorer. The first four of the seven departments of finance dealt with in the Report refer to the support of the clergy. It is reasonable that the clergy should take the lead in what so immediately concerns them. Their contributions should be earmarked for the first four of the seven objects. The difficulty of assessing the larger benefices would be no greater than the difficulty of assessing parishes; indeed, it would be easier, since the yearly returns of Church expenses afford exact *data* in this case which are absent in the other.

The amount forthcoming by such an assessment would not be large; indeed, it would be quite trifling in comparison with the need; but its worth would consist in the moral impetus which it would give to the laity. If the well-to-do clergy, as a

body, were to come forward and say, "We will show our sense of the need and the genuineness of our convictions by taxing ourselves at, say, 5 per cent. on our net incomes, we will do something on our part to rectify the grave anomalies in clerical stipends, we will seek to fulfil the law of Christ by bearing our brethren's burdens," this would, we think, make an impression which, more than anything else, might touch the hearts and unbutton the pockets of the laity. Most, perhaps we may say all, Bishops and many of the wealthier clergy do already give largely for this purpose. But a general and systematic movement is needed on their part if the response of the laity is also to be general and systematic. Example is more than precept. "Our need," the Report says wisely, "is that of inspiration as much as of administration."

It is probable that no movement within recent years will have greater result in proving the efficiency of the Church than the movement advocated by the Archbishop's Committee on Church Finance. But for success it must be taken up with zeal and enthusiasm. The conviction of many will be, that much of this zeal and enthusiasm will be lacking, until some of the reforms above indicated are pressed and obtained. The wealth of Churchmen is great, amply sufficient for our needs, if only average Churchmen would contribute as generously as average Nonconformists. But the existing anomalies produce a feeling of mistrust, and they must be rectified. Meanwhile, in spite of our difficulties and disabilities, we can endeavour to move on, and the recommendations of the Finance Report are, we think, a move in the right direction.

