

## Estimate Of Expenditure On Heating, Lighting, Cleaning and Garden Upkeep (Form PUB)

Please read the notes overleaf and complete this form to show the annual running costs you expect to incur at your official residence. Please then take a copy for your records and pass the original to your diocesan office.

### I. Your details

Name			
National Insurance number			
Appointment			
Diocese			
Address			
		Postcode	

### 2. Declaration

I confirm that I occupy, rent free, an official house provided by the Church of England (or a charity) for duties which are full time.

I estimate my annual rate of expenditure at this address to be:

	£ nearest
Heating & Lighting	
Cleaning	
Garden upkeep	
<b>Total</b>	

Signed  Date

When completed and signed this form should be sent to your Diocesan Office for approval.

### 3. Authorisation on behalf of Board of Finance

Signed  Date

When authorised this form should be sent to:  
Clergy Payments Department, Church House, Great Smith Street, London SW1P 3AZ. Fax: 020 7898 1769

### 4. For Church Commissioners' use only

Date of effect 
 Ben ref & appt code 
 Screen processed

# The HLC Scheme

Under arrangements agreed with the Inland Revenue, part of your stipend may be paid free of tax and national insurance in reimbursement of heating, lighting, cleaning and garden upkeep costs.

## What conditions must be met?

- You must occupy, rent-free, an official house provided by the Church of England (or a charity) for duties which are full time;
- You must incur the costs only on heating, lighting, cleaning or garden upkeep in those parts of the property which are used for official purposes and/or occupied by you or your family.

## What costs does the Scheme cover?

It covers running costs. These include fuel (gas, electricity, oil, coal, wood, petrol etc), materials (polish, dusters, cleansing agents etc), wages (payments to cleaner or gardener), servicing (overhaul of central heating, vacuum cleaner, lawnmower etc) and repairs (including replacement of life-expired equipment on a like for like basis). Wages may include payments made to a relative provided you can show they are commercially reasonable and have actually been made. Cooking costs must be excluded.

The scheme does not cover capital costs (machinery, new or improved equipment, furniture, sheds etc) or depreciation.

## What do I do now?

If you meet the conditions listed above, calculate what you expect to spend on such running costs in a full year and complete the form overleaf.

If you do not meet these conditions, do not complete this form. (You may, however, be able to claim part of such costs as a “study allowance” on your next tax return.)

## What will the Commissioners do?

We will use these figures to make provisional HLC payments to you. At the end of the year we will ask you to tell us how much your actual costs were. We will then make any necessary adjustments to these provisional payments.

**Please note:** HLC payments are not additional payments. They are a reclassification of part of your existing stipend in order to reduce your tax and national insurance contributions.

## Further information

A more detailed description of this scheme is given in chapter 5 of our blue booklet “Your Stipend – what you need to know”, available on request, or at [www.cofe.anglican.org/info/clergypay](http://www.cofe.anglican.org/info/clergypay)

Church Commissioners Clergy Payments Dept, Church House, Great Smith Street,  
London SW1P 3AZ