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Easter Offerings.

By FREDERICK SHERLOCK.

TO have added no less a sum than £110,921 18s. 1d. to the incomes of the Clergy last Easter, without any deduction for working expenses in raising this large sum of money, is the substantial fact which stands to the credit of the movement for the revival of Easter Offerings. And it must be remembered that last year the diligent collecting for the Pan-Anglican Thankoffering lessened to some extent the contributions made for other Church purposes; and, further, that it checked the progress of the Easter Offering revival to some extent, as will be understood when we mention that at Easter, 1907, no less than 1,067 parishes collected the Easter Offerings for the first time, whereas last Easter (1908) the number of parishes joining in the effort for the first time fell to 605.

In the early days of the revival it had little Episcopal recognition, but to-day the Archbishops and nearly the whole of the Bishops lend a helping hand to the work, some of them issuing earnestly worded appeals to all the Churchwardens in their Dioceses to organize the systematic collection of Easter Offerings in the parishes, and others of the Bishops making their wishes known with regard to the subject through the pages of their Diocesan magazines. A few typical examples of Episcopal opinion may suffice.

The Archbishop of Canterbury writes :

“ I have pleasure in saying, in response to your inquiry, that in my judgment it is in every way appropriate and desirable that the custom of an Easter Offering for the Clergy of the parish should be generally revived. There may be parishes in which the arrangement is inexpedient for local reasons; but, speaking generally, I believe the system to be as admirable in practice as it is certainly sound in theory.”

The Archbishop of York writes :

“ I cordially approve of the efforts which Mr. Sherlock has

made for many years to encourage the custom of Easter Offerings for the health and encouragement of the Clergy."

The Bishop of London writes :

"I believe heartily in the revival of Easter Offerings as a sound and thoroughly Church way in which the Laity can help the Clergy at the present time."

The Bishop of Winchester writes :

"I think it is most desirable to establish, or revive, the custom of Easter Offerings in every parish where it is possible to do so. I cordially approve of your endeavour, and thank you for your zeal in promoting the more general adoption of this excellent ancient practice of our Church."

The Bishop of Durham writes :

"The development of the ancient practice of Easter Offerings appears to me to be eminently desirable. Where a clergyman has the entire confidence of his people as their friend and servant in Christ, this channel for their direct aid to him in his life and labour is a good thing and honourable, alike for givers and receiver."

The Bishop of Carlisle writes :

"I am glad to learn you are preparing a fresh appeal to Churchwardens to revive the good old custom of Easter Offerings. I trust your fresh appeal will be even more fruitful than your first, which I know did much to stimulate and direct public opinion in this important matter. In this Diocese the movement is steadily growing ; its material results are promising, but more promising still is the revival of the conviction, somewhat deadened by endowments, that the maintenance of the ministry is part of the Church's abiding duty, and that the performance of this duty is one link in the chain of vital relationships knitting closely together the Clergy and Laity of the Church. I wish you abundant success in your effort."

The Bishop of Ely writes :

"Any effort to revive or strengthen the custom of Easter Offerings in our parishes has my hearty sympathy. It provides an opportunity for all, especially the poor, to contribute something towards the maintenance of the Clergy, and thus, to their

own advantage and to the advantage of the whole Church, to fulfil a plain duty.”

The Bishop of Worcester writes :

“ I regret that the recent legal decision should have placed Easter Offerings in the light of dues, and not free-will gifts ; for the latter they are, and the former they are only in theory. Nevertheless, it is good for priest and people that they should be continued : good for the priest, because his office is sadly underpaid, and because it helps him to feel the goodwill of his people ; good for the people, because such acts of Christian kindness go far to knit a parish together.”

The Bishop of Oxford writes :

“ It is with gladness and thankfulness that I see the increase of the practice of making a free-will offering at Easter for the help of the Incumbent of the parish. It seems to me a practice not only in accord with ancient custom, but also likely to meet a special need of our own time. It enables all, whether they can give much or little, to show their true goodwill, and I know of many cases in which it has been fraught with true happiness, both for those who give and for those who receive.”

There are some Dioceses in which the work of collecting the Easter Offerings is thoroughly organized. Chichester has an honourable record in this respect. In 1893 a Committee was appointed by the Diocesan Conference, and it has continued in active operation ever since. As a result, nearly every parish in the Diocese has fallen into line, and the total amount raised during the past three years has been as follows :

In 1906	...	...	...	...	...	...	...	£
In 1907	...	...	...	...	...	...	...	9,073
In 1908	...	...	...	...	...	...	...	9,622
								9,548

In Worcester Diocese a similar Committee has been at work, and under its direction the movement has made substantial progress. The returns for last Easter (1908) are as follows :

			£	s.	d.
Parishes in Worcester Archdeaconry,	192	...	2,390	11	1
„ Coventry Archdeaconry,	88	...	1,178	3	0
			<hr/>		
	280	...	£3,568	14	1

There are seventy-four parishes in Worcester Archdeaconry and twenty-nine in Coventry Archdeaconry which still hold aloof, but it is hoped that several of these will take part this year.

In Birmingham Diocese a Committee has been at work for three years, and the figures show a steady growth :

							£	s.	d.
In 1906	...	...	...	...	...	...	2,686	10	11½
In 1907	...	...	...	...	...	...	2,743	16	9
In 1908	...	...	...	...	...	...	2,821	10	5

If space permitted, one could have given many testimonies from Clergy and Laity as to the good feeling promoted by the revival of Easter Offerings. The plan affords an admirable opportunity of recognizing the self-denying labours of the hard-working Clergy in a manner free from any suspicion of patronage or vulgarity, and is a practical "cheering-up" scheme which merits encouragement in a day when the Clergy do not get a superabundance of kind words.

Another side-issue of the movement is its bearing upon the maintenance of the Clergy in very poorly endowed parishes. A few illustrations, gathered from all parts of the country, will demonstrate this :

Parish	A.	Net income of benefice, £100;	Easter Offering, £ 20	
"	B.	" "	110; "	156
"	C.	" "	130; "	60
"	D.	" "	56; "	13
"	E.	" "	120; "	36
"	F.	" "	87; "	15
"	G.	" "	50; "	7
"	H.	" "	105; "	81

During the past five years considerable attention has been given to the important question as to the legality of the taxation of Easter Offerings. The battle-ground between the income-tax authorities and the Clergy has been the Diocese of Chichester. A test case was raised by the action of Mr. Cooper, Surveyor of Income-Tax, against the Rev. Douglas Y. Blakiston, the Vicar of East Grinstead. At the first hearing in the Courts the decision was in favour of Mr. Blakiston and against the payment of income-tax. Upon appeal to the Divisional Court,

Mr. Justice Bray upheld this decision in a closely reasoned judgment, affirming that Easter Offerings were personal gifts to the Clergy, and as such were not liable to pay income-tax.

Not being satisfied with this decision, the Inland Revenue authorities carried the case to the Court of Appeal, and Mr. Justice Bray's judgment was reversed. Mr. Blakiston's Defence Committee thereupon took Counsel's opinion, and as a result carried the case to the House of Lords, and here, after an elaborate argument, a final decision was given, unfortunately against the Clergy; and so, as the law at present stands, Easter Offerings are liable to be assessed for income-tax.

We now learn that in many localities the Surveyors of Taxes are actually making this judgment retrospective—a piece of sharp practice quite unworthy of a great Department of the State.

The Rev. T. W. T. Miller, Rector of Southwick, has been called upon to pay arrears of income-tax on Easter Offerings for 1903, 1904, 1905, 1906, 1907; while the Rev. W. Wakeford, Vicar of Henfield, who has done such excellent service as Hon. Secretary of Mr. Blakiston's Defence Committee, has been applied to for eight or nine years' arrears.

This matter will have to be fought out in Parliament. Fair-minded men of all political parties will, we are sure, resent this attempt to squeeze out the last farthing from the impoverished Clergy. We must work for a short Act exempting Easter Offerings—which are in no sense stipends, but purely free-will gifts—from the payment of income-tax; but meanwhile, at the ensuing Easter, it will be the duty and privilege of the Laity to increase the Easter Offerings in parishes, so that the Clergy may not be hit by the aggressive zeal of the diligent tax-gatherers.

