



# DIOCESE OF NOTTINGHAM

## PARISH ADMINISTRATION MANUAL

### Diocese of Nottingham Manuals:

The complete set of Manuals for use in the Diocese is on the diocesan website. If you have broadband please consider if you actually need to print out the Manuals.

### Parishes:

Parish Administration Manual  
Property Manual

### Diocese (both Parish and Curia):

Personnel  
Policies  
Health and Safety (Prepared by Ellis Whittam)  
Insurance Policy Guide – prepared by Catholic Insurance Service (CIS)  
(Covering Property Insurance, Personal Accident, Liability Insurance, Travel Insurance, Cyber risks insurance, How to make insurance claims and Risk management)  
Also use CIS Website: user name: Nottingham; Password: Anicetus.

### Priests (password protected):

Financial Matters for Priests  
Vade Mecum (which is prepared by the Ongoing Formation of Clergy Commission).  
The Finance Office is always happy to receive comments on the Manuals, other than Vade Mecum

*January 2019*

## CONTENTS

Letter from the Bishop.	2
Introduction	3
1. The Diocesan Curia.	4
2. Responsibility of Parish Priests.	9
3. Finance.	13
4. Miscellaneous Administrative Matters.	27
5. Raising money.	32
6. Insurance.	36
7. Health and safety.	38
8. Data protection.	39

## APPENDICES

A. Constitution for Parish Pastoral Council.	40
B. Constitution for Parish Finance Committees.	43
C. Parish Handover Document.	47
D. Counters' sheet (approved by HMRC for Gift Aid Small Donations Scheme.)	52
E. Schedule of Permitted Parish Expenses.	53
F. Supply Priests Fees Form.	56
G. Grants from Poor and Needy Parishes Fund.	57
H. Paxton On Line account analysis	58



Dear brothers and sisters in Christ,

One of my principal responsibilities as Bishop of Nottingham is the pastoral care of Christ's faithful in the Diocese. Yet, as Chairman of the Board of Directors, of both the Nottingham Roman Catholic Diocesan Trustees and of the Diocesan Education Service, I also have an increasingly demanding legal responsibility for the affairs of the Diocese under the law of England & Wales.

So I am very well aware of the challenges that canon and civil law can place upon busy parish priests, and that the time spent on administrative matters can distract them from their pastoral responsibilities. But the parish remains the front line of the mission of the Church.

For this reason I would like this *Parish Administration Manual* to be a simple and useful tool, so that the duties of the parish priest are simply, yet comprehensively, set out under canon law and under the law of England & Wales. I would like it to be the first port of call for those who need advice about any aspect of the administration of your parish, and to reassure you that it is the job of the Curia, the central administration of the Diocese, to support you in whatever you need. Please do not hesitate to contact anyone within the Curia, whether in Bishop's House, Willson House, or the Diocesan Centre, if you have any queries with which they could help you.

These days, parishioners are called to share responsibility for their parishes with their parish clergy. As I visit the parishes of the Diocese, I am extremely impressed by the way that there is such a group of people who make it their job to do this. Their roles have become absolutely vital to the work of the Church, and will continue to be so as we reflect on the future. I take this opportunity to thank you for your work, and I hope that I will be able to meet as many of you as I can when I visit your parishes.

However the overall responsibility for the smooth running of their parish remains that of the parish priest or parochial administrator. I am very grateful, therefore, to our hardworking priests, often with the help of deacons, for all that they do for the Church in their parishes and chaplaincies. I hope that this manual may help to make the burden easier for him, and I am grateful to those who have helped to prepare it.

With my prayers and every good wish,

+ Patrick McKinney

Rt Rev Patrick McKinney

## **INTRODUCTION**

The purpose of the Manuals is to provide for the parishes of the Diocese of Nottingham readily available manuals. This is so that those who work in the Parishes of the Diocese can find an answer to as many as possible of the queries which arise on a day to day basis within the Parish. Where relevant it also applies for the University chaplaincies.

The legal framework of the Diocese under the national law is a charitable trust. As such it has to comply with the national law, both civil and criminal. All parishes need to be very aware that through their own actions or lack of appropriate action they could bring a criminal prosecution on the Directors. In such a case the defence costs and any fine would have to be recovered from the parish. However no responsible organisation wants to have a criminal record. Parishes are especially asked to bear this in mind when responding to important requests from the Curia on behalf of the Diocese.

Under the Canon Law of the Catholic Church each parish also enjoys what is termed a juridical personality. It therefore has rights and duties under the Canon Law as well as under the national law. It is incumbent on parishes as well as on the Curia to follow the stricter of the laws, the Canon Law and the law of the land in all circumstances.

The procedures set out in these Manual result from the above duties and so must be observed.

Reference to the Diocese or to the Trustees means the Board of Directors which is responsible for the governance of the Diocese under the national law.

## 1. THE DIOCESAN CURIA

### The Curia

In this manual the term Curia has been used to refer to the central administration of the Diocese. (The Diocesan Curia is composed of those institutes and persons who assist the Bishop in governing the entire diocese, especially in directing pastoral action, in providing for the administration of the diocese, and in exercising judicial power - Canon 469).

The preferred method of communication with Curia departments is by email. However, there is no objection to using other methods such as the telephone. For important matters, though, for example for requests to transfer money, if email is not used, then a letter or fax should be used instead, so that there is a written record.

While the Curia departments will try and assist where possible staff at Willson House tend to be busy. If calling please only do so by prior appointment. Otherwise you may well find that the person you want to see is unavailable.

A list of Curia departments follows:

Main and Registered Office address:

Willson House  
25 Derby Road  
Nottingham  
NG1 5AW  
Telephone: 0115 953 9800  
Facsimile: ~~0115 953 9805 (all departments).~~

	<u>Email</u>	<u>Telephone No.</u>
Episcopal Vicar for Finance and Administration Rev Paul Chipchase	<a href="mailto:ev.financeadmin@dioceseofnottingham.uk">ev.financeadmin@dioceseofnottingham.uk</a>	0115 953 9800
Also, parish priest of Sacred Heart, Loughborough		
Chief Operating Officer: David Lawes	<a href="mailto:coo@dioceseofnottingham.uk">coo@dioceseofnottingham.uk</a>	0115 953 9800
The COO is also the Oeconomus (Financial Administrator) of the Diocese under Canon 494 s1.		

A formal approach to the Board of Directors/ Trustees should be addressed to the Chief Operating Officer in his capacity as Company Secretary. The Board of Directors also acts as the Finance Committee of the Diocese under Canon 492.

Accounts:

Jonathan Gamble	<a href="mailto:diocesan.accountant@dioceseofnottingham.uk">diocesan.accountant@dioceseofnottingham.uk</a>	0115 953 9800
Susan Brumby	<a href="mailto:accounts.assistant1@dioceseofnottingham.uk">accounts.assistant1@dioceseofnottingham.uk</a>	0115 953 9800

Property:

Rachael Oxspring	<a href="mailto:property@nrcdt.org.uk">property@nrcdt.org.uk</a>	0115 953 9800
Catherine Scholes	<a href="mailto:catherine.scholes@nrcdt.org.uk">catherine.scholes@nrcdt.org.uk</a>	0115 953 9800

Gift Aid and Parishes salaries:

Debra Harley		
	<a href="mailto:parish.giftaid@dioceseofnottingham.uk">parish.giftaid@dioceseofnottingham.uk</a>	0115 953 9800
	<a href="mailto:parish.payroll@dioceseofnottingham.uk">parish.payroll@dioceseofnottingham.uk</a>	

Safeguarding: [safeguarding@dioceseofnottingham.uk](mailto:safeguarding@dioceseofnottingham.uk)  
 Clare McKenzie [clare.mckenzie@dioceseofnottingham.uk](mailto:clare.mckenzie@dioceseofnottingham.uk) 0115 953 9800  
 (Mobile) 07825 648310  
 Jane Black [jane.weir@dioceseofnottingham.uk](mailto:jane.weir@dioceseofnottingham.uk) 0115 953 9800

Chancery and Tribunal:  
 Bernadeta Gabb [tribunal@dioceseofnottingham.uk](mailto:tribunal@dioceseofnottingham.uk)  
[chancellor@dioceseofnottingham.uk](mailto:chancellor@dioceseofnottingham.uk) 0115 953 9800  
 Lilian Rowell [tribunal@dioceseofnottingham.uk](mailto:tribunal@dioceseofnottingham.uk) 0115 953 9847  
 Mgr John Hadley [chancellor@dioceseofnottingham.uk](mailto:chancellor@dioceseofnottingham.uk) 0115 953 9848 Chancellor  
 Rev. Peter Vellacott [tribunal@dioceseofnottingham.uk](mailto:tribunal@dioceseofnottingham.uk) 0115 953 9847 Vicar Judicial  
 Anna Zimand [tribunal@dioceseofnottingham.uk](mailto:tribunal@dioceseofnottingham.uk) 0115 953 9846

Diocesan Archivist:  
 Canon Anthony Dolan [archives@nrcdt.org.uk](mailto:archives@nrcdt.org.uk) 0115 953 9800

Adult Formation and Adviser for Parish Catechesis:  
 Diane Williams [adult.formation@dioceseofnottingham.uk](mailto:adult.formation@dioceseofnottingham.uk) 0115 953 9800

Director of Ongoing Formation for the Clergy:  
 Mrs Karen Foong [Karen@OGFNtingham.org](mailto:Karen@OGFNtingham.org) 0115 953 9800  
[www.clergyogfntingham.org](http://www.clergyogfntingham.org)

Justice and Peace:  
 Paul Bodenham [justice.peace@dioceseofnottingham.uk](mailto:justice.peace@dioceseofnottingham.uk) 07470 907656

**Bishop's House** Telephone 0115 947 4786  
 Facsimile: 0115 947 5235

Bishop's Private Secretary:  
 Rev. Jonathan Rose [bishop.privatesec@dioceseofnottingham.uk](mailto:bishop.privatesec@dioceseofnottingham.uk)  
 Responsible for all arrangements at functions at which the Bishop is involved, including visitations and Confirmations.

Bishop's Secretary:  
 Catherine Campbell [bishop.secretary@nrcdt.org.uk](mailto:bishop.secretary@nrcdt.org.uk)  
 (Monday, Tuesday, Thursday and Friday)

Bishop: [bishop@dioceseofnottingham.uk](mailto:bishop@dioceseofnottingham.uk)

**Nottingham Roman Catholic Diocesan Education Service** Telephone: 01332 293833  
 Facsimile: 01332 297855

Mornington Crescent  
 Mackworth  
 Derby DE22 4BD

Peter Giorgio [peter.giorgio@nottingham-des.org.uk](mailto:peter.giorgio@nottingham-des.org.uk) Director  
 Julie Sweeney [julie.sweeney@nottingham-des.org.uk](mailto:julie.sweeney@nottingham-des.org.uk) PA  
 Neil Weightman [neil.weightman@nottingham-des.org.uk](mailto:neil.weightman@nottingham-des.org.uk) Asst Director

## **The Diocesan Professional Advisers and other Suppliers**

The use of the following professionals is compulsory. Among others this refers to insurers, bankers and utility providers. This is either to protect the position of the Board, eg because it refers to internal control, or because there are significant economies of scale or other efficiencies in using them. If parishes use alternatives then these benefits will be lost. It may be in some cases, also, that they are readier to provide additional support in addition to that formally contracted.

### Insurers:

Catholic Insurance Service (formerly Catholic Church Insurance Association)  
Oakley House  
Mill Street  
Aylesbury  
Buckinghamshire  
HP20 1BN

Telephone: 01296 422 030  
Facsimile: 01296 428 049  
email: [enquiries@catholicinsuranceservice.co.uk](mailto:enquiries@catholicinsuranceservice.co.uk)

### Catholic National Mutual

Based in Guernsey  
claims@cnm.gg  
Telephone 01481 732789.  
Claims Manager: Julian Bousfield

### Bankers:

Lloyds Bank Group Plc  
Assistant Relationship Director: Paul Kingston  
Email: [paul.kingston@lloydsbanking.com](mailto:paul.kingston@lloydsbanking.com)  
0121 600 3960

(Business Charge Cards can only be dealt with by the named person on the card to whom it was issued.  
Business Card Help Desk 0845 602 2042)

### Electricity and Gas supplier:

Inter-Diocesan Fuel Management Limited  
2 Park Road South, Prenton, Wirral CH43 4UX  
Telephone: 0845 257 9739  
Facsimile: 0844 443 2600  
email: [linda@ifmltd.com](mailto:linda@ifmltd.com)

Bills are paid by direct debit, usually 10 days after the invoice date.

It is suggested that Parishes use the Diocesan Solicitors. This is because, if a parish elects to use its own Solicitors, then it may well still be necessary for the Diocesan Solicitors to be consulted as well, in order to protect the position of the Diocese legally. The Diocesan Solicitors are aware of relevant information about the Diocese, VAT status, how the Diocese formally signs etc. and will not need to contact the Diocese for further information. They are also aware of the special regulations which apply to Charities.

Solicitors:

Massers

15 Victoria Street,

Nottingham

NG1 2JZ

Telephone: 0115 851 1666

Facsimile: 0115 015 1675

email: [law@massers.co.uk](mailto:law@massers.co.uk)

[www.massers.co.uk](http://www.massers.co.uk)

Estate Agents:

Alastair Fleming

Spencer Birch,

8 Clarendon Street

Nottingham

NG1 5HQ

Telephone: 0115 941 3678

Facsimile: 0115 950 6235

email: [info@spencerbirch.co.uk](mailto:info@spencerbirch.co.uk)

Parish Priests may decide to use the following professionals or other suppliers of their own choice provided, of course, that they are reasonably satisfied that the professionals concerned are able to do the work required of them.

Catholic Insurance Service Telephone Advisory Service

Policy number 1079016

Telephone 0330 058 0960, then option

1 Employment law/ HR legal advice.

2 Commercial legal advice

3 Tax advice

4 insurance claims

5 Employee counselling

6 Return to main menu.

Health and Safety (national and specialist in Catholic dioceses):

Willem Van Den Raad

Ellis Whittam

Woodhouse,

Church Lane

Aldford,

Chester

CH3 6JD

Telephone 0845 226 8393

Mobile: 07715 181890

Web [www.elliswhittam.com](http://www.elliswhittam.com)

Health and Safety (local):

Safety Measures

Foxhall Lodge

Foxhall Road

Nottingham

NG2 4DH

Telephone: 0115 911 0595  
Facsimile: 0115 911 0590  
Email: [safetymea@aol.com](mailto:safetymea@aol.com)

Colin Blake  
60 Boxley Drive  
West Bridgford  
Nottingham  
NG2 7GL  
07811 273466  
email: [colin.blake2@ntlworld.com](mailto:colin.blake2@ntlworld.com)

James Bardsley, FMAAT., Cert.IOSH., Obl.OSB  
30 Grange Road,  
Bracebridge Heath  
Lincoln Lincolnshire  
LN4 2PW  
Tel: 01522 402981  
Mob: 07598 865488  
Email: [jamesbardsleyoblate85@gmail.com](mailto:jamesbardsleyoblate85@gmail.com)

Stationers:  
[www.churchmarketplace.org.uk](http://www.churchmarketplace.org.uk)  
[coord@churchmarketplace.org.uk](mailto:coord@churchmarketplace.org.uk)

This is a co-operative company set up by the dioceses of England and Wales.

The Churches Legal Advisory Service is understood to have set up an agreement for fire extinguisher servicing with Chubb via its National Accounts Department. Enquiries should go through [cbdomville@blueyonder.co.uk](mailto:cbdomville@blueyonder.co.uk)

Photocopiers:  
The Diocese's preferred suppliers are Toshiba (Contact: Bob Cunningham, [bob.cunningham@toshibatec.co.uk](mailto:bob.cunningham@toshibatec.co.uk) 0207 753 9318 07836 287937 via ChurchMarketPlace) and Konica (Contact: Mr Andrew Webster 01623 522142 and 07714 221754). **Under no circumstances should contracts be signed for photocopier lease agreements** given the availability of low cost finance through the Diocese.

Generally, where the Diocese has legal duties, for example in relation to property, it will instruct professionals unless the subject matter is very small. To do otherwise could be held to be negligent.

## 2. RESPONSIBILITY OF PARISH PRIESTS

### National Law Responsibilities

1. Under the national law the Diocese is constituted as a charitable company (and is referred to as the Diocese or NRCDT standing for Nottingham Roman Catholic Diocesan Trustees in this Manual). All of its transactions, including those of parishes, are undertaken formally in the name of the Diocese. Each Parish Priest is authorised within the limits included in this Manual to act on behalf of the Diocese in the Parish to which he has been formally appointed by the Bishop. It is important that he does not exceed this authority or in any way hold himself out to have authority which he does not in fact possess. **Indeed to do so could, in many circumstances, make him personally liable for transactions he has purported to undertake on behalf of the Diocese for the amount in question.**
2. Particularly in these days of a Priest being appointed to more than one Parish, coupled with the ever increasing responsibilities and requirements of the national law each Parish Priest is strongly encouraged to ask parishioners for assistance. However, even though a job is delegated, the formal responsibility remains with him.
3. In this Manual reference is made to a Parish Priest which is an appointment under Canon Law. Sometimes a Priest or Deacon is appointed to take charge of a parish. Unless obviously wrong from the context the term Parish Priest should be taken as referring equally to such a person. In such a case there will also be a Parish Priest who should be consulted, as appropriate, by that person.

### Canon Law Responsibilities

4. The complete series of Canons governing the Canon Law responsibilities of the Parish Priest over the “Administration of goods” are in Book V Title II of the Code of Canon Law. Particular Canons may be referred to in the Manual as they apply.
5. A Parish Priest is “To act within the limits and manner of ordinary administration and not to go beyond them without written permission from the Bishop”. (Canon 1281). Where, as will often be the case, a permission will also be required from the Board under the national law an approach should be made to the Board first. The Bishop, as Chairman of the Board will then be able to deal with the Canon Law permission at the same time.
6. A Parish Priest is “To perform his duties with the diligence of a good householder.” (Canon 1284). This Canon, re-enforcing Canon 22, also requires compliance with the national law.
7. Because of the civil law duties the Diocese has, it requires, in some cases, that a certain supplier of services and goods is used. The reason for this will generally be either because of the Diocese’s duties over internal control or because economies of scale on a diocesan wide basis make it more cost effective for the majority of parishes.
8. The Diocese may have duties, for example in relation to legal matters, on behalf of a parish and this would be at the cost of a parish. However every reasonable effort would be made to discuss this with the parish priest first. The initial consultation could be the subject of informal and uncharged approach to the Diocesan solicitor. The matter could then grow but because the Diocesan solicitor has been approached in the first instance it will probably be more economic to continue to consult the same firm.

## Committees

9. In each parish there should be a Pastoral Council presided over by the Parish Priest (Canon 536). The duties of the Council are consultative. A model set of rules is appended to this Manual.
10. The Parish Priest is obliged to appoint a Finance Committee. (Canon 537). The duties of this Committee are also consultative. Again, a model set of rules is appended to this Manual.
11. From time to time a complaint is received by the Finance Office from a parishioner, often a Parish Committee member, that a Parish Priest is not doing what he is required to do under this or under one of the other Manuals. In such a case, the parishioner is advised that the Finance Office cannot “go behind the back” of the Parish Priest and that he or she should approach the Parish Priest directly about the matter. However, if the matter is something which a Parish Priest is required to do, for example to publish parish accounts, then the Finance Office may make the information available directly but having advised the Parish Priest.

## Assistance

12. The main jobs over which the Parish Priest may welcome assistance are the following:

### Administrative

Parish Assistant	Correspondence.
Bookkeeper	Maintaining the account books
Collection counters	Taking, counting and banking collections
Property officer	Check and maintain the condition of the property and insurance.
Health and Safety	Updating the risk assessments, advising on health and safety generally and when contractors are instructed; the job may be combined with the property officer.
Gift Aid organiser	To encourage Gift Aid/ planned giving, to record donations and to liaise with the Gift Aid office. A Chapel of Ease may need its own organiser in addition.

Parish Safeguarding Representative Responsible for the safe recruitment process for those in ministry with children or adults. **(The appointment of a separate Parish Safeguarding Representative is mandatory).**

## Housekeeper/ Cleaner

### Religious

Catechesis  
Extraordinary Ministers of Holy Communion  
Organist  
Sacristan  
Altar serving

13. Where parish information is held in machine readable form on devices not owned by the parish or in hosted arrangements to which the parish does not ordinarily have access then the Diocese has the right to require those concerned with such access to allow it to check the data and to delete it should it wish to do so. Otherwise such data may ONLY be held on parish owned computers.

## Matters which concern Priests as Priests

14. Matters to do with finance which concern Priests personally as Priests are contained in a separate Priests' Financial Manual.

15. Other matters to do with the religious operation of the Parish and with priests are included in Vade Mecum. Vade Mecum, prepared by the On-going Formation Commission, includes the duties over the various registers required by Canon Law. It includes matters concerned with preparation of couples for marriage, applications for dispensations or permissions, transfer of marriage documents for marriages to take place outside England and Wales, applications for investigations to declare freedom to marry or to declare a previous marriage invalid, and the forms required for these purposes. All are reminded that material of a confidential nature is to be sent by recorded delivery and if sent in machine readable form is to be encrypted first.
16. *The Office of Dean, Episcopal Vicar and Vicar General with the Bishop*, prepared by Karen Foong and the Ongoing Formation team, and published earlier in 2008 covers the relationships between priests, those mentioned in the title as well as the roles of the Council of Priests, the Bishop's Council, the College of Consultors, the Diocesan Chapter, the Vicar Judicial and the Chancellor with the Bishop.

#### Handover

17. When a Parish is handed over to a new Parish Priest please complete a Parish Handover Document (included as an appendix to this document) for the new Parish Priest. An inventory check, which can be photographic, should take place at the same time and a copy may be conveniently forwarded to the Finance Office.

#### Safeguarding Children and Vulnerable Adults

18. The contact details for those in the diocese who deal with safeguarding issues are as follows:

Clare McKenzie, [clare.mckenzie@dioceseofnottingham.uk](mailto:clare.mckenzie@dioceseofnottingham.uk), (Tel) 0115 953 9850, (Mobile) 07825 648310  
Fr Joe Wheat - Vicar General and Clergy Adviser for Safeguarding; tel 0115 911 8266 / 07967 825278.  
Bishop 0115 947 4786.

No-one in the diocese should take any action regarding a safeguarding issue until one of these people have been consulted. As always, in the case of immediate risk, the police should be contacted, as could Social Services.

19. Every Parish Safeguarding Representative has access to the safeguarding resource pack available on the Internet.
20. The Church's policies about safeguarding children, young people and vulnerable adults can be accessed on [www.csas.uk.net](http://www.csas.uk.net) which is the Catholic Safeguarding Advisory Service website.

#### Organisation of Parishes

21. Each Parish should have available a map showing its boundaries. Master copies are held in the Finance Office and at Bishop's House. Please advise any errors to the Bishop's Private Secretary.
22. The organisation of parishes is a matter of Canon Law. An application to alter the status of Parishes, for example to ask for two adjacent parishes under the care of the same Parish Priest to be formally merged, should be made to the Bishop and a copy sent to the Dean. The Council of Priests will be consulted as will the Diocesan Board in its capacity as the Finance Committee of the Diocese before the Bishop makes his decision. Before this approach is made the Parish Priest should discuss the matter with and obtain the support of the relevant parish committees and of the deanery. A full procedure for this which fulfils the canonical norms is in the Property Manual.

## Legal advice line

23. Through its insurers the Catholic Insurance Service subscribes to a legal advice line and the details are noted above. It may be approached, for example over a personnel matter and it may well be able to assist over more general matters.

## Curia Offices and complaints

24. All of those who work in the Curia offices are aware that it is their duty to support parishes and it is hoped that this duty is well understood by all who work in it. Where a shortfall in the high standard to which the offices aspire is identified please make the circumstances known either to the Episcopal Vicar for Finance and Administration or to the Financial Secretary. Please do not admonish a member of the Curia staff directly.

### 3. FINANCE

1. Control of the parish finances is key to the practical operation of the parish.
2. Even where the day to day duties are delegated, the Parish Priest retains the formal responsibility for finance.
3. The main duties of the Parish Priest over finance, assisted by his Finance Committee, are raising income to cover the Parish expenses and for prudent reserves, ensuring that all payments are properly authorised, control of the recording of the cash transactions, financial budgeting and reporting to the Parish and to the Diocese. This encompasses all aspects of budgeting including provision for the unexpected and an ongoing maintenance plan for Parish property with which the quinquennial inspections will assist.
4. It is the Parish Priest's responsibility to report on his administration to the Curia. For finance this is performed through the annual financial return to the Finance Office. (Canon 1287 s1). It is also the Parish Priest's responsibility to report to the faithful. (Canon 1287 s2) and this should also be done annually.
5. Parishes are selected at random for the Parish Support Programme and are encouraged to use that opportunity to ask for advice over book keeping matters. Feedback from the Parish Support Programme visits is oral at the time unless a matter arising is important enough for, eg, a follow up letter and occasionally a further follow up visit is arranged.
6. Parishes are also selected at random for external audit, the selection being that of the external auditors. Because the selection procedures are deliberately independent of each other, the same parish may be selected for both internal and external audit within the same accounting period. It is stressed that this is not because either the Diocese or the external auditors believe that there is a financial problem.
7. It is the policy of the Diocese that the reserves of each parish should normally be between one and three years of its normal expenditure after taking into account the cost of outstanding maintenance work.
8. This section of the Manual deals with financial matters. It is not exhaustive and an unusual financial matter should be discussed first with the Finance Office. This would include, for example an approach to other parishes for financial support.

#### Banking arrangements

9. The Diocese's bankers for all parishes are Lloyds. Each parish has an account with that bank arranged through the Finance Office. Changes in bank arrangements for the Lloyds accounts are made through the Finance Office including those for the Parish Charge Card. These require two Full Powers signatories (also known as Central Signatories), who are based in the Finance Office.
10. The Parish Priest and the Dean are the normal signatories for operating the bank account.
11. The name of all of the Parish accounts includes NRCDT as well as the name of the Parish in order to make clear that they are the legal responsibility of the Diocese. The location of the Parish should also be on the account, as well as the name of the Church, particularly where there is more than one Parish dedicated similarly. The parish code and the Diocese's charity registration number are also included.

12. There may be other accounts which are connected with the parish but which are not directly the responsibility of the Board of Directors. An example will be Social Clubs or a Union of Catholic Mothers which are run within some Parishes. Because of the connection with the Diocese, it is recommended that such non Parish/ NRCDT accounts should still be set up with Lloyds. This is because it will be easier to sort out a difficulty with that account if it is held with the diocesan bankers.
13. The only transactions between Parish/ NRCDT accounts and non NRCDT accounts will be, for example, a donation from the non NRCDT account to the Parish/ NRCDT one. For non NRCDT accounts the usual Diocesan requirements, for example over cheque signatories, therefore do not apply. Nevertheless it is recommended that they have proper controls such as requiring two signatories above a certain limit. It also follows that Gift Aid will not be available on payments into them because a Gift Aid claim has to be made under the auspices of the Diocesan trust as a charity.
14. On line bank reporting is available to the parishes. It may be that online payments will be rolled out in the future when Lloyds updates its on line banking arrangements.
15. A Lloyds Business Charge Card should be obtained only for the Parish Priest.
16. Occasionally deaneries or other groupings of parishes may wish to open accounts for specific purposes. These should be arranged by set off accounts with the Finance Office. Where such an account is opened, the Finance Office will need to be advised in what ratio any balance should be refunded to contributing parishes should the purpose for which the account was set up cease. This should also be recorded in the deanery minutes. Invoices for payment for charging to the set off account, approved by the dean, will then be submitted to the Finance Office.
17. No new arrangement may be made with other banks or directly with Lloyds for additional parish accounts. Transactions for a special purpose such as for fund raising for a particular purpose, perhaps a hall development fund, or for a 100 Club can be paid into a specially designated set-off account.
18. Remember to keep the current and spare Cheque books locked and in a safe. They give access to your accounts. Cancelled or stopped cheques should be stapled to the counterfoil unless already sent before the cancellation.
19. The bank charges on the main parish account are set at a favourable rate. The charges for handling cash are generally greater than those for automated credits and this difference is expected to get bigger. For that reason automated transactions are always preferred.
20. While on the subject of bank charges, the bank arranges the discount on these to be calculated manually. You will therefore need to check that this is being correctly applied from time to time and at least once per annum.
21. Indemnities have been provided to the Lloyds bank branches to accept cheques paid out to a name other than the main parish name. A copy has also been provided to each parish. The parish should produce it to the branch should there be difficulty on paying in because of the name used for the payee on the cheque being different from that of the bank's own records. The bank can be very awkward about this so feel free to insist.
22. **Under no circumstances whatsoever are blank cheques to be signed. This is a matter which is severely stressed in all Charity Commission guidance and is not permitted. This applies both to filling in the payee and leaving the amount blank and filling in the amount and leaving the payee blank before signing.**

23. Parishes will order cheque books and paying in books from the bank. For paying in books specify large size books so that there is sufficient space to list cheques. Also specify triplicate books so that a copy may be stapled to the paying in sheet which acts as a receipts voucher.
24. Lloyds email scams may be forwarded to [emailscams@lloydsbanking.co.uk](mailto:emailscams@lloydsbanking.co.uk) where they will be investigated. Because the email address is programmed to reject scams it will probably be necessary to scan the offending email first and send it to the above email address as an attachment.

## Cash handling

25. The collection pouches which do not allow people easily to take money out of them are recommended.
26. Because much of the money handled by the Parish is in the form of cash, all of those handling it should be of total trustworthiness. Cash, including collections, must always be counted with two named people present and at the earliest possible opportunity and so that neither counter is solely with the cash at any time. If at all possible this will be before the cash has left the Church premises. A separate record will be made of the amount and agreed by both of them. They must evidence this agreement by formally signing in each others' presences. They should be independent of each other as far as possible. If they are from the same family then the greatest possible care needs to be taken over honesty. Written references should be obtained for new counters. These requirements are, of course, a protection for those involved as well as basic security for the money.
27. Given the availability of a parish charge card, it is understood that the requirement for petty cash is much reduced. If still required, a cheque drawn in favour of the Parish account to cover the amount withdrawn in cash from the bank will provide the cash. Cash may **not** just be withdrawn from the collections to provide petty cash and **must** be properly recorded in the books. However cash used in this way has not been paid into a UK bank and is thus not available for Gift Aid Small Donations Scheme.
28. If the amounts are large, above £3,500, then two able bodied people must take the money to the bank and one being a Church official (CIS letter dated 17<sup>th</sup> November 2016). A Church Official would include any person deemed as such by the parish priest. It is best practice, in any case, to vary the route. Cash receipts should be paid into the bank at least weekly. In any case please take care to ensure that your insurance limits for cash held on the premises are not exceeded (details of what is included under our policy is available on the CIS website). A safe must be a "proper" safe installed in connection with the manufacturer's instructions and not just a "hotel" type safe which can easily be removed from the premises.
29. Because of the practical difficulties in handling cash as well as the benefits of lower bank charges, standing orders and direct transfer into the parish account other than by cash should be encouraged. There is a standing order form on the Diocesan website which also incorporates a Gift Aid form (as well as a Polish translation). This can be downloaded from Home > Information > Administration.
30. **Under no circumstances should charity money received, for example for special collections, be passed through an individual's own account even if that individual is a priest or deacon.** To do so will cause the question to be raised if all of the money paid in to the account has been paid over as required. This basic rule is a protection for that person as well as for the funds concerned.
31. Do not send cash through the post, nor leave it, eg for second collections, in the Finance Office letterbox. Pay it in to the bank and draw a cheque for the amount payable to the appropriate payee. For those second collections payable to NRCDDT, a single cheque with the different purposes listed on the reverse of the cheque will suffice as will a request to the Finance Office to make the transfer.

32. It is also best practice for post to be opened in the presence of two people so that any incoming cash can be recorded straight away.
33. In relation to donations, a substantial donation from a particular donor can give rise to adverse tax consequences under anti avoidance tax provisions. Any doubt about that should be advised to the donor in advance and to the Finance Office. Substantial receipts of above £5,000 in cash must not be accepted unless and until money laundering clearance has been obtained from HMRC via the Finance Office.

## Dishonesty

34. In an organisation the size of the Diocese there may well be occasions of dishonesty. If this happens please do not confront the person under suspicion. Instead the matter should be discussed immediately with the Financial Secretary or Diocesan Accountant.
35. The first job is to consider the evidence which is available. What has caused the parish to form this view? The Financial Secretary or Diocesan Accountant will discuss with the parish the best way forward. This will depend on the amount concerned and the strength of the evidence.
36. Conversations with a person who is suspected is acceptable for the purpose of gathering information only. If it can be done without raising suspicion, such a conversation so far as possible should take place with someone else present. A note is required of any such conversation, noting its date, time and place and of those present and signed and dated by the person making the note. This forms part of the evidence referred to above.
37. Obviously at that stage the person in question may have no further contact with parish cash. The Parish Priest will consider with the Financial Secretary or Diocesan Accountant whether a police report is required. Further, if the amount is substantial a Serious Incident Report to the Charity Commission must also be considered.

## Payments

38. Because the Diocese, including all of its parishes, is constituted as a charity (as well as a company) no payment may be made by a parish which is not within the objects of the Diocese's Articles of Association. A list of what expenditure is regarded as acceptable on the basic running of the parish is included in detail as an appendix "Permitted Parish Expenditure" to this Manual.
39. The Parish Priest is authorised by the Diocese to undertake purchases up to £5,000. However he should take great care in dealing with overzealous salesmen. He should consult, for example his Finance Committee, the Finance Office or his Dean for advice if in any doubt about non- routine transactions. In particular he should take the greatest care over long term contracts and in particular photocopier contracts and telephone system contracts have given rise to serious problems in the past and still do. The details of two preferred photocopier suppliers are given earlier. A lease arrangement may not be made, low cost finance being available from the Diocese.
40. For expenditure other than minor or routine the Parish Priest should obtain more than one estimate. He should then compare not just the price but also the proposed work specified. It is therefore not the case that the lowest quote should inevitably be the successful one.
41. For expenditure above £5,000 a formal approach must be made to the Finance Office giving the reasons for the proposed payment. If the approach is made in connection with a property then it will be passed on to the Building and Sites Committee and the approval can be given by that body on behalf of the Board or recommended to it. Otherwise it will be given by or on behalf of the Board at its next meeting. Usually three estimates should be obtained and a recommendation as to which the

Parish Priest wishes to choose with reasons if not clear. If fewer than three estimates are obtained then please give the reason for this. Formal contracts above £5,000 for parishes are signed at the Finance Office.

42. A Parish Priest or the Dean may sign a cheque individually up to £5,000 as may any Full Powers Signatory. However no person may sign a cheque payable to himself.
43. For cheques above £5,000 a second signature must be applied and this must be by a Full Powers Signatory. Cheques requiring a Full Powers signature should be sent to Willson House with a copy of the approved voucher and an addressed envelope to the payee. Other cheques may also be sent in the same way to Willson House.
44. **For the avoidance of doubt it is not permitted to draw multiple cheques for less than £5 thousand to avoid the need for the second signature Nor is it permitted to arrange with a supplier to send multiple invoices for the same work for that reason.** Since there are checks applied by the Finance Office, where there are good reasons for multiple cheques to be written, for example for different work to the same supplier or for agreed staged payments then please advise the Finance Office of the details of these to avoid their being subsequently queried with the parish.
45. Use should be made of automatic payments where possible, eg by direct debit or standing orders. Again, two signatures are required of which one must be a “Full Powers” signatory and so, as with cheques above £5,000, the form has to be sent to the Finance Office for the second signature to be applied.
46. With such forms of payment, there is an additional duty to check that the payments are properly being made. Otherwise there is a danger that once set up a cancellation instruction is not given where a particular service is ceased.
47. Because of the improved internal control which results, it will be preferred to use charge cards rather than cheque payments. Original vouchers, in addition to the credit card receipt, will, of course, still need to be retained in the usual way and stapled to the Charge Card statement. The amounts charged to this account will then be charged automatically onto the parish account by Direct Debit each month. **This card must therefore only be used for the purposes of the parish and not for the priest’s own expenditure even if that expenditure were intended to be re-imbursed at a later stage.** The card is personal to the Priest and under no circumstances may he pass on the PIN to anyone however trusted. Although there is a cost associated with these accounts there are consequent benefits in internal control. **Charge cards should not be used for making cash withdrawals as interest at a penal rate is levied from the date of withdrawal.**
48. The main purpose for which money is raised through the offertory collection is given to defray the usual costs of the parish, e.g., the fitting celebration of the liturgy, the maintenance of the church and presbytery, the living costs of the priest, the diocesan quota and apostolic works. They should also be prudently kept to provide for repair and maintenance work. This does not prevent the parish making occasional gifts for charitable purposes, provided that they are in accordance with the teaching of the Church and within the purposes of the Diocese’s articles of association. The Parish Finance Committee should support the gift. A proposed donation of £5,000 or more will also need the approval from the Diocese in the usual way for amounts over £5,000. However, the giving of gifts is not the main purpose for which the offertory collection is taken. Special collections can be taken up to provide for such charitable donations, provision for the poor being the church’s practice since New Testament times.
49. A parish is legally curtailed in making ex gratia gifts, ie a gift which one is not obliged to make. Unless within the Diocese’s objects, these are limited to those which, if an individual, that person would be morally bound to make. Further advice is given on the Charity Commission website which

includes a reference to a figure of £1,000 before their approval is required. If in doubt the Board should be asked to authorise a payment specifically. This may also involve an approach to the Charity Commission by the Board for such an Order.

50. A parish may have adopted a special charitable project such as aid to a particular school in a third world country. Such payments must come under the HMRC guidance “detailed guidance– Payments to overseas bodies” on the internet. When a payment is made for charitable purposes overseas the parish must take steps to ensure that the purposes are genuinely charitable under English law. Therefore information must be obtained about the person/ organisation to whom the payment is made, the purpose of the charity, the guarantees which are given that the payment will be made for that purpose and the steps taken to check that the amount given was so applied. Recognition of charity status in the relevant country under its own national law would be expected. It must be clear, in particular, how receipts are going to be obtained from the ultimate beneficiaries. Transfers must be made using the ordinary transfer arrangements between banks internationally. If the various conditions are met, then donations from parishioners or from outside may usually be paid under Gift Aid. Such a project should have prior Finance Office approval. See later note about second collections for this purpose.
51. An organisation such as the “Society for the Protection of the Unborn Child” (SPUC) is regarded as a political organisation and moneys collected for it may not pass through the Parish accounts. Some dioceses go so far as to require that any collection for SPUC takes place only outside the Church. Parish funds may not be used as a donation for its work and Gift Aid does not apply to donations to it.
52. The Finance Office will be happy to make BACS payments on behalf of a parish. Such payments can be set up by the parish priest approving payment by signing the voucher and then sending it in to the Finance Office or for a list of payments with the details sent in on a spreadsheet with the following information: Date of voucher, name of payee, reference number of voucher, amount to be paid, bank sort code, bank account number or advice that the bank details have been given earlier and will be on record. If bank details are included then the file should be encrypted before sending it. The amounts will be charged to the parish accounts. Requests for payments to be made centrally need to be made in good time both to ensure the availability of those who can authorise and because there is a 3 day delay in crediting recipient accounts.
53. Petty cash should be kept on an “imprest” system with a level of float selected by the Finance Committee, perhaps of one and a half of the average petty cash expenditure for a month. The expenditure which has taken place and is being reimbursed is then analysed to the appropriate heading in the Cash book.
54. Where non parish money is intermingled with parish money, perhaps by mistake as its nature is not known, then it must be accounted for as though it were parish moneys and proper receipts obtained for when it is paid out in the usual way. This will be required not least to ensure that non charitable payments have not been made out of charitable money.
55. The main bank account of the parish, as well as its set off account(s) represent parish money. The occasions when the Diocese will make a payment on behalf of a parish but at the parish’s expense are as follows:
  - a) When authorised by the parish in a specific case(s).
  - b) For contractual payments under a standard building contract - the remedy if there is a problem will be by the dispute resolution procedure set out in the contract.
  - c) The Diocese may have a legal duty to make a payment which is the responsibility of a parish

d) Where a charge appears to be validly due and repeated attempts have failed to persuade a parish to pay it and after appropriate notice has been given to the parish.

#### Payments to or on behalf of Clergy

56. For payments to priests there are two schemes, Scheme A and Scheme B:

a) Under Scheme A, Church Source Income - Mass offerings, stole fees and Christmas and Easter offerings - are retained by the priest (temporarily until the next parish move for the parish priest with an additional £1,500). The Church Source Income should be paid into the parish as far as possible. This has the additional advantage that they may be eligible for Gift Aid provided that the other conditions are met. However there is no need to turn down a cheque just because, for example, it has been made payable to the parish priest. In these cases, though, then a very careful record should be kept of these. This is both because of the need to complete the tax return and in case of the wish to make up the amount per c) below to the Scheme B amount.

b) Under Scheme B, the amounts will be arranged by the Finance Office, paid by standing order, either monthly or quarterly at the option of the priest, with the amounts being indexed annually by the rate of inflation.

c) Where the option is taken to make up the Scheme A amount to the scheme B amount then this will only be possible where a comprehensive schedule is available showing the Scheme A amount received for the previous year fully itemised. This must show separately what has and what hasn't been paid through the parish books. The payment will be made in April each year.

57. The use of the fixed allowances for food and for travel are ceased. Payments will only be made on an actual basis. The parish charge card makes these fixed allowances unnecessary and Lloyds charge cards are now accepted by all main supermarkets.

58. Where a priest retains his "Church Source Income", providing it is passed through the parish books (which is the required method as far as possible), it is still eligible for Gift Aid because support of the priest is in furtherance of the charity's objects. However the audit trail from the original giver to the parish must be in place. If he also wishes to retain the Gift Aid benefit personally, then he should inform the Gift Aid organiser in the parish so that that person can calculate the required payment to him due from the Gift Aid on any particular collection. (The associated retained Gift Aid will form part of the taxable income of the priest.)

59. A form is appended for payments to supply priests.

60. Deacons are supported by their secular employment and not by their parish. However a deacon is entitled to Stole Fees from services he has taken. Deacons and Extraordinary Ministers of Holy Communion will have expenditure, for example for travel for visiting an ill parishioner, re-imbursed.

61. The parish will pay for the spiritual support of the clergy of the parish, priests, assistant priests and deacons. This will include their related conferences, retreats and the Diocesan Pilgrimage. Expenditure for the wife of clergy might also be re-imbursed if relevant, eg for a conference on security. Extraordinary Ministers of Holy Communion conference expenditure will also be re-imbursed.

## Payments to staff:

62. Please refer to the Personnel Manual for further details about staff matters. This refers to the very limited circumstances in which someone taken on by the parish can properly be regarded as self employed. It confirms that cash in hand payments are not permitted and given that these are illegal any criminal fine would be levied on a parish.

## Borrowing:

63. Parishes are not permitted to overdraw their bank accounts.
64. Should a parish need to borrow money for major expenditure in relation to property please refer to the Property Manual. Otherwise it should apply to the Finance Office in writing for a loan with its reasons for needing to borrow. It should also indicate how it proposes to repay the amount conservatively over a period shorter than the expected life of the expenditure and at a rate of interest which prudently allows for interest rates to vary over the period of repayment. Normally this approach will be associated with the request to spend over £5,000 and will be included with it.
65. A parish may face expenditure which it cannot afford for various reasons. If there is one off major unforeseeable expenditure then an approach may be made to the Diocese for a grant or loan from the Poor and Needy Parishes Fund. The circumstances in which an approach will be considered by the New and Poor Parishes Fund is included as an appendix. It is considered, though, that expenditure is generally foreseeable and should have been prudently budgetted.

## Other Receipts

66. All legacies of any amount and donations which are individually over £5,000 should be notified to the Finance Office when advised to the parish. Do not delay advising the Finance Office until the legacy is actually received. These are then reported to the Board in line with Charity Commission guidance.
67. Tax reclaims on interest on legacies are better handled by the Gift Aid office using the online arrangements for charities to reclaim tax paid.

## Surplus funds

68. Surplus funds should not be held in parish bank accounts. They should be deposited with the Curia on set off account so that the amounts may be accumulated with surplus funds held by other parishes and invested in a way which earns greater interest. They are also available for loans to other parishes for building work.
69. Each parish has a main set off account. If it wishes it may also have a separately designated set-off account or accounts for a special project such as a maintenance or rebuilding fund. A separately designated set off account may also be held in the name of a Chapel of Ease notwithstanding that the amount in the set off is technically due to the parish rather than to the named chapel of ease.
70. Transfers to and from set-off accounts to Finance Office will be effected by on line transfer each week. Requests should be made in writing – eg by fax or email so that there is a permanent record. For transfers from a set-off account back to a parish's main account, the reason will be asked for, in view of the overriding responsibility the Diocese has for the funds of the Diocese, whether Curia or Parish.

71. The circumstances where a parish's set-off account is charged by the Diocese are the same as with the parish bank account, as noted above.
72. It is considered that the use of the set off arrangement in this way provides sufficient flexibility for the parishes to manage their money. Benefits of the Diocesan banking arrangements include:
  - a) the responsibility for internal control procedures is that of the Diocese. The Charity Commission guidance recognises that control over the number of bank accounts forms a critical part of this.
  - b) there are practical advantages in using the same bank both with economies of scale and with internal bank transactions.
  - c) the use of accounts which are pooled means that the funds are available to other parishes for borrowing.
  - d) by pooling the accounts, it is possible to receive higher rates of interest. To the extent that it increases income of the Diocese it reduces the costs of the parishes generally and all parishes should wish to contribute to this
  - d) it follows that the better off the parish the greater the benefit it is giving to less well off parishes.

These are the reasons why the Diocese will not give permission for the opening of more than one account per parish which must be with Lloyds.

73. Apart from a relatively small amount, the money is placed with Lloyds (or other clearing banks) on their money market accounts. Although money placed in this way cannot be guaranteed it is considered that a government would have to bail out a clearing bank which was in difficulties.
74. Parishes may invest their surplus set off funds on the stock market only by arrangement set up with the Finance Office and through the Diocese's investment managers.
75. Parishes are not permitted to speculate with the parish funds, including with a bookmaker or to loan them.

## Second collections

76. Second collections are taken according to a list circulated each year. Where the collection is taken for a Diocesan Restricted fund then it may be "Gift Aided" in the same way as for the usual payments are to the parish. However the amount is not differently segregated in the Gift Aid claim so an estimate may be made of it and a separate payment made to the Finance Office representing that amount for the relevant purpose of the second collection. The Sick and Retired Priests Fund is a separate charity and so collections taken for it will preferably be taken under its own Gift Aid declaration, although the support of sick and retired priests is within the main objects of the Diocese.
77. The taking up of Diocesan second collections is obligatory (cf Canon 1266) and requests for being excused should be advised to the Finance Office IN ADVANCE together with reasons. (This avoids time being wasted in their being followed up by the Finance Office.) All second collections pass through the parish bank account to ensure that there is a full audit trail.
78. Unless authorised, for example the annual Mission collection, the taking-up of collections by visiting priests from abroad for any fundraising projects in their country of origin or elsewhere, either for personal or pastoral reasons, or the setting-up of donor address lists, etc., for later contact by any priest coming to work in parishes is prohibited, as is approaching individuals for funds or any sort of

financial assistance under any circumstances. (Ad Clerum Dec 2016) For worthwhile causes an approach can be made to the Diocese for a grant from its Mission Fund.

79. Second collections which are taken for the usual day to day expenses of the parish, such as for the Diocesan Quota, are treated in every way as a normal collection. They will be treated as offertory income for the purposes of the Diocesan Quota calculation.

#### Recording Transactions- The Cash Book

80. A parish must keep proper records of its transactions. Apart from anything else this is a matter of national law as well as of Canon Law (Canon 1284). It may choose to do so by manual records using a loose leaf multi column cash book or by computer. There are a number of computer systems in use in the Diocese and at the present time there is no particular system which is recommended. Whether held on computer or manually this record is referred to as the “cash book”.
81. Computer records should be regularly backed up – at least monthly and probably weekly. Remember that there may be confidential data on the parish computer. When you back up you will back up that confidential data too and so the back up medium must be kept carefully locked.
82. Transactions of parishes will mostly refer to the parish’s own bank account. However transactions may also be undertaken for it through the set-off and any loan accounts held on its behalf by the Curia. Computer print outs for these, together with those for any other set off or loan accounts, will be sent annually as at 31 March in a year and can be obtained on request from the Finance Office at other times. Although there is no objection to the parish doing so more often it will probably be easiest for the parish to make up cash book entries for transactions from these accounts (other than transfers from the main parish account) once per annum when the statement arrives.
83. The left hand side of the Cash Book, known as the Debit side, is used for recording receipts and favourable bank balances brought forward. The right hand side, known as the credit side, records payments and, to make it balance, the favourable balance carried forward.
84. If payment is made out of a cash collection then the total receipt before the cash has been deducted is entered on the left (Debit) side and the cash payment on the right (the Credit) side. This is so that the payment as well as the receipt is recorded properly. As a better alternative a cheque can be drawn payable to the parish and, in effect, cashed out of the collection money. However Gift Aid Small Donations Scheme receipts have to be banked in a UK bank account.

#### Receipts - Recording in Cash Book

85. A special weekly analysis sheet has been devised for use for recording the weekly collections. This sheet analyses the paying in by type, eg loose plate, envelopes, 2<sup>nd</sup> collection etc, and the make up of the amount as cash. The signatures of the counters and their names as well as the date must be recorded. This is included in the appendix and has been approved by HMRC for Gift Aid Small Donations Scheme.
86. In relation to the Gift Aid Small Donations Scheme:
- a) There is no need to count the offertory separately for each Mass.

- b) However the offertory **MUST** be counted separately for each building.
- c) Where non Gift Aid envelopes contain cash, which is contingently eligible for GASDS, these should be counted separately from the loose plate.

(There are other requirements for GASDS eligibility).

#### Main account headings

- 87. The headings for the analysis of receipts and payments are as stated in the parish return.
- 88. Alternative main headings may be used as appended for the Paxton on line system even if you are not a Paxton parish. These are better aligned to the current requirements of the Statement of Recommended Practice used for charities and also are more informative for parishes.

#### Vouchers for Transactions

- 89. The paper evidence of the amount received (a remittance advice) or paid (invoice or other receipt) is known as a voucher. In addition to recording the transaction the parish must also retain all of the supporting vouchers as the record of the transactions. The originals are to be kept in preference to photocopies. Similarly the invoice is to be kept as the support of the payment rather than the supplier's statement, although that may be kept as well. They are kept in folders, different ones for receipts and for payments. The voucher is cross referenced to the Cash Book. The reference to the Cash Book is by the cheque number and the date. If the payment is not by cheque then record instead the bank statement sheet number and the date it appears on it. The vouchers are retained in the order in which they are entered into the Cash Book.
- 90. Further points in connection with vouchers for payments:
  - a) There should invariably be such a voucher. Where not available from the person to whom the payment has been made, the parish should make its own voucher, note the circumstances on it and require the person to whom the payment is made to sign it. This is especially important with payments to individuals such as to organists. An example of such a transaction would be for payments to supply priests and a pro forma is included as an appendix. A lack of records can lead to an assumption of dishonesty even where this is entirely unjustified and for that reason alone full records should be kept.
  - b) The minimum information on it will be the date, the person to whom payment is made, the detail of what the purchase is for, the person authorising the payment and the amount.
  - c) The voucher must be the full invoice or receipt given by the person being paid. A credit card slip is insufficient. For Business Charge Card payments there will be both the card bill and the full invoices or receipts supporting it to be stapled to it.
  - d) Transactions between the main cash book and the petty cash records should be cross referenced to each other.
- 91. For mileage, just stating, eg, "35 miles" with no narrative about what the journey is for, is no longer sufficient. A date is required and a reason for the journey should be given unless obvious – eg a journey to say Mass between a presbytery and a chapel of ease. Where there are multiple journeys, for example from the presbytery to a local hospital, then stating, eg 10 miles, for 13 weeks is

acceptable but the dates on which the journeys are made need to be recorded. This can be done using either a notebook or the Diocesan expenses sheet which, again, is under 'Administration' on the Diocesan website and can be downloaded. Expenses must be claimed promptly and at least monthly. A photocopy of a car notebook page is perfectly satisfactory.

92. As noted earlier cheque payments over £5,000 require a second signature from the Finance Office. A copy of the approved voucher should be sent with the cheque so that the second signatory has the detail for which the payment is being made. The Finance Office will then send this on with the cheque – please also provide an addressed envelope to the payee.
93. For payments there are two further requirements for the voucher. Firstly it should be signed by the Parish Priest to evidence his approval of the payment. Secondly it should be stamped PAID with the date at the time the cheque is drawn. This latter is to ensure that it is not paid twice in error. Again, in order to avoid any suggestion of dishonesty, for payments to an individual rather than to an organisation please be very sure that the voucher makes the reason for the payment as an expense of the parish absolutely clear.
94. Parishes are chosen for external audit by rotation and it is absolutely essential that all of the transactions are recorded and properly supported by vouchers in the way outlined above. This also applies with the internal parish support programme.
95. Because of the greater embarrassment which will arise if transactions are not carried out properly particular care should be taken about recording payments to clergy, getting receipts and properly recording the purpose of the transaction.
96. For the annual return a separate note will generally be required of all transactions over £1,000 and a photocopy of the vouchers for any above £5,000.

#### Balancing to the Bank statement and reconciling.

97. At least monthly, the cash book columns should be totalled for manual cash books and the totals agreed across and down (known as checking the casts and cross casts) and the balance to carry forward calculated as the balancing item.
98. When the bank statement is received each month it should be reconciled to the cash book in order to check the records both of the bank and of the parish cash book. To do this take the balances of both at the month end and list the items which make up the differences and record it on the bank statement. If there are many such reconciling items, record them on a separate sheet filed with the bank statements. If there are any items which are not cleared from these statements within a reasonable time, certainly within three months, then investigate the reason why. Often they will have been written in error and they will in any case need to be written back after 6 months after which date they become stale.

#### The Annual Return

99. At the end of each financial year the Finance Office will send out an Annual Return to each parish. Provided that the financial records have been properly kept up to date, completing the Annual Return should not be unduly burdensome. Because of the shortening of the period for charities to file their accounts all parishes are particularly requested to get their return into the Finance Office before 31<sup>st</sup> May and in any case certainly before 30<sup>th</sup> June in each year.

100. The Annual Return should be reported on by a professionally qualified person who is neither the person who maintains the cash book nor the person who has prepared the annual return.
101. Do not calculate prepayments and accruals. This will be done by the Finance Office. The Finance Office has information about insurance (from CIS), utilities (from IFM) and Gift Aid claims not yet received (from the Gift Aid office) which are the main items for which adjustments are needed. If there is anything additionally which you think should be adjusted from the cash records and the amount is above £5,000 then please advise the Finance Office when you submit the return in the appropriate section of the return.
102. Do not adjust the headings on the printed return. Put the transactions into the closest headings – it may mean splitting figures over more than one category. It may also mean guessing but a parish's guess will almost certainly be better than one by the Finance Office.

### Retention of Records

103. Under the national law, with few exceptions, financial records do not need to be kept for more than 6 years following the end of the financial year to which they refer. The simplest system is, at the end of each financial year, to put all vouchers etc which are being kept for 6 years in a separate parcel with a label on it showing its date. Then after 6 years the whole parcel can be confidentially destroyed. So the vouchers for 2017/8 can be thrown away on 1<sup>st</sup> April 2024.
104. Before throwing away such documents please consider whether it would be sensible to keep them. For example for major building work the records may have details of subcontractors. It will be useful to have a note of these. Sometimes the document may itself be over 6 years old but it is still necessary to keep it because there is still a financial or possible financial effect. For example, sometimes grants are received for building works under conditions. It is obviously important that the conditions are known so that the parish can be sure that they are being fulfilled and these should not be thrown away. The Finance Office can retain a limited number of more important papers, which the parish would not want thrown away, in a separate file for each parish.

### Special arrangements for parishes entrusted to priests who are members of religious congregations and married priests.

105. Where a priest, who is a member of a religious congregation, has to account to it for “Church source income” (Christmas and Easter collections, Mass offerings and stole fees) this may be paid direct to the Religious Congregation. If paid into the parish first, then it will be analysed as Restricted Income and then, when paid over to the Religious Congregation, it will be analysed as Restricted Expenditure.
106. Where the priest is not allowed to own a car under the rules of his religious congregation and his religious congregation has not provided one for his use, then the parish will either lease or purchase a car for him. He should remember that there will be a benefit in kind assessed on him in respect of private use. Where a car has been purchased by a parish for him, an entry should be made under “Capital Expenditure” in the cash book for a purchase. Expenditure on the car, for example servicing and car tax, will be borne by the parish. The cost of petrol for parish use will be borne by the parish and for personal use borne under the usual arrangements for the priest's personal expenditure. In such a case the usual mileage arrangement cannot be claimed because that assumes that the priest will be paying for this additional expenditure himself.

107. The needs of a married priest will inevitably not be standard and he is invited to discuss his personal situation with the Episcopal Vicar for Finance and Administration.
108. Although only one Business Charge Card is permitted for the Parish Priest, exceptionally a second charge card can be provided by arrangement with the Finance Office for an assistant priest who is a member of a religious congregation not permitted under its own rules to have an account in his own name.

Historical additional bank accounts.

109. Where there are other historical arrangements with more than one parish account or an account other than at Lloyds, they may remain temporarily. Removal of these will be discussed with the parish. Where an account does have to be closed and there are a number of standing orders involved in these accounts then they will be transferred to the main account regularly and the Full Powers (Finance Office) signatories will be responsible for their operation. In order that parishes with accounts outside the set-off arrangement are not advantaged thereby the Diocesan Quota will be levied on interest from them at a special rate to compensate. Further they will not be eligible for any concessionary charging rate negotiated with Lloyds.

#### 4. MISCELLANEOUS ADMINISTRATIVE MATTERS

##### Stationery

1. In addition to the name and address of the Parish every formal document emanating from the parish must have the following statutory information:

Nottingham Roman Catholic Diocesan Trustees

Registered Charity number: 1134449

Registered Company number: 7151646

##### Taxation

2. Charities, including the Diocese, are generally taxable on their trading income although there are considerable concessions. **If any Parish does have income outside the following limits then it should contact the Finance Office urgently with the details.**

a) Fundraising events.

The main ones are that up to 15 fundraising events may take place in a particular location each year and the income from those, including advertising in any leaflet, are not taxed. If, however, a 16<sup>th</sup> such event then takes place then all are taxed and not just the 16<sup>th</sup>. Other sales, if less than £1,000 per week, need not be taken into account but there must not be more than one or two of these events per week.

b) Repository sales.

In the unlikely event that the repository sales on their own exceed £1,000 per week it would be assumed that these need not be taken into account as they are closely associated with the act of worship of members of the congregation or with a course of instruction. However any parish with repository sales which exceeded £1,000 per week or where the repository is open on more than two days per week should contact the Finance Office in case special tax advice becomes necessary. Significant sales of, eg, Fairtrade goods, which are not associated with an act of worship, may jeopardise this concession.

c) VAT on sales generally.

If the total sales from the fund raising events and the total repository sales and any other sales (unless you are sure that they are exempt eg those from hall lettings) total £1,000 per week or more then again the parish should contact the Finance Office in case special tax advice becomes necessary.

d) Other money raising activities

Activities such as 100 clubs, small raffles and similar methods of raising money are treated as donations and are not taken into account for tax.

e) Hall “hirings”

The licence fees from the use of the Parish Hall by outside groups (often inaccurately referred to as hall lettings) can be ignored so long as the hall was built mainly for the parish’s use. (A Parish Hall can claim exemption from VAT on its construction costs only on the basis that non charitable activities – including from bar sales – are strictly limited. The legislation actually uses the word solely although it is understood that 95% is acceptable.)

##### Schools’ Finance.

3. Again does not pass through the Parish books. The only occasions when school transactions would appear are amounts paid to schools, for example for a contribution to the 10% needed for capital

projects which the Parish has decided to give to the school. As usual, such amounts over £5,000 require Board approval and any project would also involve the NRCDES property department.

#### Premises Licence.

4. Alcohol may be sold at occasional activities but the profits may be taxable if they don't come under the exemption and a local authority licence will be needed. As soon as sales of alcohol become significant then it is required that a separate members' club/ limited company be formed to run it.

#### Copyright

5. Details of obtaining a licence for music for church services can be obtained from The Music Licence at <https://pplprs.co.uk/themusiclicence/>. We have little information about this, which replaces the ppl (which was Phonographic Performance Ltd) and prs (which was the Performing Rights Society) and will welcome feedback for next year's Manual.
6. Under previous arrangements there were exceptions to the requiring of a licence:
  - a) Divine worship
  - b) Weddings and funerals were deemed domestic occasions rather than public ones unless audio or video recorded.
  - c) Church Home Groups were deemed domestic occasions, not public ones.
  - d) Live concerts did not require a licence if only live music was unless copyright
  - e) Private functions such as birthday and Christmas parties were deemed domestic occasions.

#### Utility bills

7. Utility and similar companies are asked to address correspondence to "The Parish Priest" rather than to a name individually. While inelegant it makes it easier for these organisations to support your successor when there is a change of Parish Priest.

#### Websites

8. The owner of the domain, as with all ownership, should be in the name of the Diocese or at least in the name of the parish and not in the name of an individual. Make sure that the copyright is also in the same name and not in that of the website developer and this is asserted on the site.
9. The site should be easily accessible to the disabled.
10. Mandatory information includes the full name and address of the website owner, email and other contact details, the company and charity registration numbers.

11. Any data collected must be in accordance with Data Protection Policy and Privacy Notice on the Diocesan website (dioceseofnottingham.uk) to which reference should be made from the parish website. Copies are also available on the Compendium of Diocesan Policies.

#### Parish Newsletters

12. Please remember that the Parish Newsletter is a public document. It must not be used to make allegations against any person or organisation. In the event of a court case the costs would have to be charged to the parish in question. When published on the internet then this would be a lot more serious.

#### Care of Parish Records

(This section relies on the Catholic Archives Society Publications occasional paper “The Care and Administration of Parish Records” by Paul Shaw).

13. In each parish there is to be an archive in which the parochial books are to be kept together with episcopal letters and other documents which it may be necessary or useful to preserve. (Canon 535). The Canon concludes with the instruction that “older parochial registers are also to be carefully safeguarded. The Catholic Bishops Conference of England and Wales recommended that old registers be made freely accessible after 110 years. If a register includes entries less than 110 years old then it is standard practice to tie together the relevant pages to allow only the entries over 110 years old to be seen. Almost all Parishes will possess some records which are of historical value. Further it is necessary to retain the provenance and original order of the archives so that the context of the original document is retained.
14. The records which need to be kept in the long term should be kept in a clean well ventilated space that is not damp or liable to flood and is not subject to extreme heat fluctuation. Avoid use of ball point pens; registrar’s ink is best. Avoid storing records in brown paper, rubber bands and use of metal such as paper clips, fasteners and staples. Document repair tape is preferred to sellotape. However, if necessary the records should be taken to a bookbinder for repair. They should be stored unfolded and flat and not stuffed into spaces.
15. Most categories of records could be made available after 30 years after their completion. However personal files and other confidential material should be closed for 100 years so that the persons referred to may be assumed to be deceased.
16. Both the national law (the Data Protection Act and the common law) and Canon Law (Canon 220) require great care to be taken of information which might be sensitive.
17. Where a Parish is combined with another Parish the registers should be held at the main Parish Church.
18. All completed registers should be sent to the Diocesan Archivist.

#### Administrative records

19. Retention of administrative records is required specifically both under the national law and Canon Law (Canon 1284).
20. Before anything is thrown away, other than the most trivial documentation such as routine vouchers, consult the Diocesan Archivist in case he wants to sift through the documentation first.

21. Accounts records can be thrown away after 6 years with the following exceptions: documentation over receipts (10 years), invoices for capital goods (10 years but in practice these or copies may be retained by the Finance Office).

#### Voluntary events

22. Information about organising a voluntary event is available on the internet at <https://www.gov.uk/government/publications/can-do-guide-for-organisers-of-voluntary-events>
23. Guidance has been issued by the Food Standards Agency (food.gov.uk). All food is required to be safe to eat. Occasional handling, preparation and storage and serving of foods by private persons are not covered. However hot food served regularly to homeless and vulnerable persons including by volunteers might require registration with the local authority. Provision of food under once per month is not regarded as continuous. Further the foods must be labelled with their contents warning of any allergens present such as celery, gluten and nuts (see Food Allergens Labelling and Information Requirements under the EU Food Information for Consumers Regulation No 1169/2011). The type of foodstuffs in question needs to be taken into account and provision of eg tea and biscuits are regarded as a low level risk. However one must also take into account whether the recipients of the food are vulnerable, eg those aged under 5 years, or the elderly or expectant mothers.
24. If you do your own catering at a charity event a food hygiene certificate is not required.
25. There are restrictions over the supply of single use plastic bags.

#### Diocesan Quota

26. The Diocesan Quota is calculated by taking 21% of offertory income, gross rents receivable (but not hall hirings) and Gift Aid received. The expenses of the Diocesan Curia are largely funded by the Diocesan Quota and by the retention of a proportion of the (now very declining) interest earned on the parish set off funds. The expenses include both of the administrative expenses and the mission expenses.

#### Computer back up

27. Keep the back up medium carefully, locked in the parish safe. It is also good policy to keep a remote back up in a different building, but the same applies that it must be kept safe. It is against the law to use unlicensed software and please do not do this. Updates to modern computer operating systems are automatic. A parish must always install anti virus software and keep it up to date.

#### Certificate of Registration

28. A replacement certificate of registration as a place of worship can be obtained from the General Register Office.

#### Bar sales and Members' Clubs/ Limited companies.

29. Please note carefully the following points over Social Clubs and the sale of alcohol in particular.
  - a) In order to avoid prejudicing the Diocese's VAT position, regular bar sales should only take place through a separate club. (This may be constituted either as a members' club or as a limited

company). Such a club is required to have its own constitution with a committee, separate bank account(s) and be run separately from the parish. The club is liable to tax/ VAT on its transactions.

b) Where the club has sole or virtually sole use of a parish building then a formal lease is required and a market rent will be payable. This lease will provide for no assignment or subletting in order to ensure that the control of the property remains with the parish. Where possible the automatic renewal provisions for a business tenant in the 1954 Landlord and Tenant Act will be excluded for the same reason.

c) The only financial involvement which such a club may have with the parish is the rent or the donations it makes to the parish out of its profits. This is because such a club is not a charity. It is virtually impossible, for example, for a parish (or for the Diocese for that matter) legally to bail out a club which is insolvent. If the club is constituted as a members' club then the committee members are likely to be personally at risk, especially if they have signed any contract on its behalf, of having to bail out the club. Forming a limited company to run the club may be a way out of the personal liability of the members of the committee. However, in such a case, it is likely that those in a business relationship (for example a bank or a trade supplier) with the club will then look for personal guarantees from the directors of the club. A lawyer should be instructed to draw up the legal agreement. Generally these clubs have become less profitable over the years. The parish is recommended to keep a close eye on its finances if it can.

d) Generally profit is transferred from the club to the parish by donations. This is in addition to amounts paid by rent through the formal lease. The club may wish to take independent advice about this, as the appropriate form of donation may depend on its particular legal structure. In some circumstances a payment may be made under Gift Aid.

e) The Diocese, as the owner of all of the Diocesan property, including parish property, requires that the buildings insurance is held with CIS. It is up to the club to decide where it insures itself generally, thinking particularly of its furniture, its stock, its public and its employee liability insurance. However it is recommended that the club also places this insurance through CIS. This is because if there is a grey area in cover then its committee will be more likely to be fully protected. For example, what would the insurance situation be for a parish employee involved in an accident while helping out temporarily in the club bar as a volunteer if the insurance of the two bodies is differently placed?

f) Similarly, although the club has a choice of bankers, again if there is a difficulty over the operation of the accounts it is more likely that the Diocese will be able to help if there is a problem if the account is held at Lloyds.

g) If the club has sole use or perhaps even substantial use of part of the parish property the rating exemption for charitable use might be lost. It is the responsibility of the parish to take appropriate professional advice about this. It would be expected that a properly drawn up lease will require the club tenant to pay the rates whether or not rates were being paid for the relevant part of the property at that time.

30. Under the Licensing Act 2003 a number of licences can be applied for on one form. The form and its guidance notes can be downloaded from the internet. Reference is made, for example, to <https://www.gov.uk/government/collections/beer-licensing-temporary-events-notice>

31. <https://www.nottinghamcity.gov.uk/information-for-business/business-information-and-support/business-and-trading-licences-and-permits/food-drink-and-entertainment-licences/gambling-act-2005/small-society-lotteries/>

32. Licensed premises showing sporting fixtures must have made the appropriate arrangements with eg BT or Sky allowing them to show these.

## 5. RAISING MONEY

### Generally

1. Although various alternatives are tried there is nothing as important as the offertory collection for raising money for the needs of the parish. Things like on-line giving may have their uses in time but at present they are not a substantial source of income. Fundraising events are, but possibly more in terms of parish activities than for actually raising a lot of money. It follows, for example, that it is important to keep in touch with people, for example when they are too old to go to Mass.
2. Envelopes are available from Lockies – remember to ask for the Catholic dioceses' Church Market Place special price. Although it doesn't apply at present, the bank has intimated that at some stage in the future it may require that the new £5 and £10 notes which are paid in are not creased. This is in order that they will go through the note counting machines correctly. New £20 notes will be introduced at some stage and, if ordering in a large quantity, you will want to ensure that envelopes ordered will be large enough to take the new notes unfolded.

### Gift Aid

3. A standard Gift Aid form is available on the Diocesan website which also includes a standing order form. If either the standing order section or the Gift Aid section is not required then that part should be struck through. The absence of a signature does not technically invalidate a Gift Aid declaration but we would prefer that these are signed. If signing on behalf of someone else then please advise the circumstances on or with the form eg Signed by "your name" on behalf of "the other person's name" who is blind and I have explained the declaration to her and she has accepted it. The forms are revised from time to time and so please make sure that the up to date version is used. Those completed before the changes remain valid. There is also Polish translation available on the website..
4. HMRC will allow a donation to be Gift Aided if it is abundantly clear that there is no obligation for a payment to be made for a service provided by the Church (obviously assuming that all of the GA requirements are met eg valid declarations, donation fully accounted for in parish records and returns made to HMRC in the usual way). If a payment is made according to Parish or Diocesan service charges then it will be assumed that the payment is out of an obligation and Gift Aid cannot be claimed.
5. Mass Intentions, Christmas and Easter offerings to the priests can also be Gift Aided even if they are retained by the Priest. (This is because payments from the Diocese to the priest are within its charitable objects). They must, of course, pass through the Parish records in the usual way for this to apply. These amounts are taxed as his income if retained by the Priest.
6. If the Gift Aid return is transferred to Willson House by an email encrypted attachment of an Excel spreadsheet then the covering email should note that the Parish Priest has signed and dated a hard copy of the spreadsheet which will be retained in the parish if not sent on afterwards. It is absolutely essential that there is a hard copy audit trail for Gift Aid donations. If this is found to be defective on an HMRC audit then not only will relevant Gift Aid repayments be disallowed but also the relevant proportion of all of the Diocese's Gift Aid repayments will be at risk.
7. Emailed documents which include names of those gift aiding (who by their nature will be private persons) must be password protected and the password advised separately to the Gift Aid office. Documents sent by post which have sufficient information on to identify an individual must be sent by recorded post. They must be retained from the date of the last plus 6 years.

8. In relation to the existing Gift Aided donations, you will be aware that the income tax limits have been raised considerably in recent years. This means that those giving under Gift Aid who formerly paid tax may no longer be doing so. It is very important that Parish Gift Aid organisers and parish priests do remind those giving under Gift Aid that if their circumstances have changed such that they no longer pay tax then they MUST advise the Gift Aid office of that fact without delay.
9. The Gift Aid Small Donations Scheme provides for up to £8,000 to be received in cash to be subject to Gift Aid under certain conditions as follows:
  - a) the donation is in CASH and of £30 or less (so cheque and credit card donations do not count). (The limit was £20 prior to 5<sup>th</sup> April 2019).
  - b) It is not already the subject of a Gift Aid claim. (So donations in envelopes but which are not already the subject of a Gift Aid Claim can be included).
  - c) the amount must be banked in the UK so an amount withdrawn for petty cash prevents the GASDS claim in respect of that amount.
  - d) up to £8,000 per annum may be claimed per building in which Mass (including a school) is said unless it is a part of a building which has primarily a commercial use. Mass said in a University building would be included. An adjacent building to a Church would not qualify where the Church has already been included. The fact that another denomination has claimed an amount of GASDS for money collected at services in the same building does not prevent a claim being made by the parish.
  - e) there must be at least 10 people attending the service in question on at least 6 occasions in the year.
  - f) money raised from fundraising activities does not count.
  - g) the £8,000 limit in d) is reduced to 10 times the amount of donations on which claims have been made successfully in a year if lower.

The annual return has been altered to collect the relevant information.

The above is a precis of the requirements. If you are thinking of a more complex activity it may be appropriate to look up the detailed rules. Eg a charge cannot be made to enter the building or part of building where the activity takes place.

### Encouraging Legacies

10. The following is the recommended form of bequest to the Diocese on behalf of a Parish. If “sick and retired priests” is inserted instead then the amount would be paid on to the Sick and Retired Priests Fund for that purpose.

**“I GIVE** free of tax the sum of \*\*\* to **NOTTINGHAM ROMAN CATHOLIC DIOCESAN TRUSTEES** (Registered Charity number 1134449) of Willson House Derby Road Nottingham NG1 5AW generally without imposing any binding trust or legal obligation but with the wish that it be used for <insert name of Parish/ preferred purpose such as clergy formation (education and ongoing formation of priests and deacons and funding an office to promote vocations) or for new or poor parishes or for sick and retired priests. If no such wish is expressed the bequest will be used as directed by the Board for the general purposes of the Diocese.> **AND I DECLARE** that the receipt of

the Financial Secretary or other proper officer for the time being of the said charity shall be a sufficient discharge to my Trustees.”

11. The following is the recommended form of direct bequest to the Sick and Retired Priests Fund.

**“I GIVE** free of tax the sum of \*\*\* to **NOTTINGHAM SICK AND RETIRED PRIESTS FUND** (Registered Charity Number 510119) of Willson House, 25 Derby Road, Nottingham, NG1 5AW, **AND I DECLARE** that the receipt of the Administrator or other proper officer for the time being of the said charity shall be a sufficient discharge to my Trustees.”

It is important that wills do not purport to give legacies directly to a parish. A parish has no separate legal existence under English law and, indeed, counsel has advised that legacies purporting to give legacies direct to a Catholic parish may not even be charitable. A legacy for a particular parish must therefore be to the Diocese – formally the Nottingham Roman Catholic Diocesan Trustees (Registered Charity number 1134449) - for the benefit of the named parish.

12. Thanks to families should be acknowledged for legacies received in parish newsletters.

#### Street and House Collections

13. These usually require local authority approval.

#### Appeals

14. Please do not make appeals for money for non parish purposes or outside your parish without the approval of the Board of Directors in view of the danger of appeals in the Diocese conflicting.

#### Rules applicable to Small Society lotteries.

15. A charity is a small society for the purposes of the legislation. The society must be registered with the local authority for the whole of the time during which the lottery is promoted.

16. The lottery must be small, defined as follows:

- a) The ticket sales must not exceed £20,000.
- b) The society must not have lottery ticket sales of more than £250,000 in each calendar year.
- c) the society is not running a large lottery at the same time or for the last three years.

If these criteria are not met then a lottery operating licence will be required from the gambling commission.

17. The rules applicable to small society lotteries are as follows:

- a) The maximum value of the top prize is £25,000.
- b) at least 20% of the lottery proceeds are used for the purposes of the society.

- c) the lottery must be promoted for one or more of the purposes of the lottery.
- d) the price must be the same for all tickets, so no multi buy offers such as 5 for the price of four tickets.
- e) the price must be paid before the ticket is issued.
- f) Each ticket must be a document which identifies the promoting society, states the price of the ticket, states the name and address of the person designated by the society as being responsible for promoting the lottery and states the date of the draw.

18. Within 3 months of the lottery draw a statement must be filed with the local authority providing the following information:

- a) the date that the tickets became available for sale or supply
- b) the date of the draw
- c) total proceeds of the lottery
- d) details of amounts deducted for prizes
- e) details of amounts deducted for costs
- f) the amount applied directly for the purposes of the society
- g) any expenses which were paid from any source other than from the proceeds of the lottery, the amount of such expenses and the sources from which they were paid.

The statement must be signed by two members of the society who have been appointed (via a written document) by the governing body of the society for that purpose. The Episcopal Vicar for Finance and Administration or the Financial Secretary could appoint for example, the Parish Priest and the Chairman of the Parish Finance Committee.

## Reporting

18. The Charities Act 2016 now requires certain information about fundraising to be reported in the Annual Accounts and the Parish Annual return will ask for further details. There is natural concern that people should not be unacceptably harassed. Although exempted from requiring to join the Fundraising Regulator its high standards are expected to be observed within the Diocese.

19. The information that is required to be reported is as follows:

- a) in relation to professional fundraisers, details of any applicable regulated scheme and any failure to comply with that scheme
- b) details of any complaints about fundraising activities
- c) that confirmation that no unreasonable intrusion has been placed on a person's privacy; that . persistent approaches for soliciting money/ property have not been used; and that undue pressure has not been placed on a person to give money/ property.

## 6. INSURANCE

1. The insurance arrangements of the Diocese are available in the Insurance Scheme Summary on the Diocesan website. Further information is available on the CIS website. Access to the website is via user name: Nottingham and Password: Anicetus.
2. In relation to insurance generally it is necessary to remember that an insurance contract requires the insured, that is the Diocese and the parishes, to advise any matter which is or could be relevant to the insurer.
3. Please check the Insurance Scheme Summary in relation to unoccupied buildings.

### Claims

4. Any matter which is or may give rise to a claim should be notified to [claims@cnm.gg](mailto:claims@cnm.gg) for property matters and to CIS for liability matters. Although not always necessary, time periods for notifying claims are getting shorter and email notifications of a scanned document or by fax may help in reducing the costs of certain claims. Claim forms are available on the CIS website. Please always send a copy to the Finance Office.
5. There seems to be a growing culture of “try on” claims over liability matters, no doubt assisted by the availability of “no win no fee” legal advice. If you believe that a claim is such a “try on” then please advise CIS of that fact when notifying CIS and any supporting reasons. It will help CIS resist a false claim.
6. There is generally a duty to mitigate a claim.
7. The importance of WRITTEN records and WRITTEN contemporaneous file notes and PHOTOGRAPHS cannot be overemphasised in the case of a claim.
8. When there has been an accident it is very important that any object which has been connected with the accident, for example a broken set of steps, must NOT be thrown away. It must, however, be immediately taken out of use and PROMINENTLY MARKED THAT IT IS “NOT IN USE”.
9. In particular arrange investigations with CIS advice. If they advise that they would like their solicitor present for a local authority visit then do not let the local authority visit without their solicitor being present. Not to follow their instructions could prejudice a claim and cost the parish money.
10. Do not use your health and safety consultants in this since they are potentially “conflicted” and so their evidence may not be regarded as impartial and therefore not helpful.

### Pilgrimages

11. The main Lourdes Pilgrimage is run through a separate tour company. In relation to that it is understood that insurance is provided through it.
12. For parish pilgrimages: (Per CIS email 18 May 2017 to Financial Secretary). “The diocesan public liability policy would extend to cover any parish liability arising out of the pilgrimage. The policy would respond to any claim made by a pilgrim for personal injury or loss, or a claim made by a third party against a pilgrim or the parish for personal injury or loss. This policy responds in the same way to both trips in the UK, and temporary trips abroad.

“The costs that would not currently be covered are cancellation costs if the parish is the one paying for the hotel/ferry/coach and the trip had to be cancelled for some reason. If the pilgrims are paying for themselves then any claim could be made under their travel insurance policies that they would be arranging for themselves.

“If the parish is paying anything, any parish cancellation costs can be covered if they take out a group travel insurance policy. We can put the parish in contact with a provider who can provide a quote for this if it is of interest to them.”

13. The Parish Annual Return will seek details of Lourdes and other pilgrimages.

14. The Diocesan insurers will not provide cover for activities which are not Diocesan or parish official pilgrimages. Accordingly the Diocese will accept the reasonable costs of insuring these. Advice has accordingly been given to the organisers of the Walsingham, Roodsley (Sherwin Society), Beauvale and Melwood pilgrimages. (The organisation of the Padley Pilgrimage is the responsibility of the Hallam Diocese.) Similar considerations applied to the charge for the use of the Walsingham Estate for that pilgrimage. The Diocese will also, by extension, continue to pay the relatively nominal travel and accommodation costs when someone attends an event to represent the Diocese at the request of the Bishop.

#### Other

15. Ensure that the Risk Management measures included in the Insurance Scheme Summary are followed and this particularly applies to volunteers.

16. Please remind parents from time to time, eg in the Parish Newsletter, that they are responsible for the behaviour of their children.

17. Medically qualified people are not covered for their work as such, even if volunteers, and so, if necessary, additional cover may be required.

18. Over safes the policy wording has had the following clause added: “The Insurers will not deem Money to have been held within a locked safe where the safe itself is also stolen unless the safe had been fixed to the wall or floor in accordance with the manufacturer’s instructions.”

The insurers further advise “The reason for this change in the policy wording was that fire safes were being used which were easily removed and this was not the intention of the original wording. The intention was to cover traditional safes which would require considerable effort to remove rather than to be picked up by a single intruder and taken from the insured property. Therefore, we are willing to consider claims where the safe was of substantial weight and where considerable force was required to remove it. Each claim will be reviewed on its own merits but it would be helpful to have a description and photo of the safe should this be required in the future to assist in the consideration of a claim.”

19. There is no cover for car use for volunteers or otherwise and it is up to the drivers to ensure that they are fully covered for the work which they do. A check list is appended.

## 7. HEALTH AND SAFETY

### Health and Safety Manual

1. A Health and Safety Manual has been produced by Ellis Whittam, who provided a consultancy service via our insurers, and reference to this is required. For help, advice or enquiries, in the first instance please contact the Property Assistant in the Diocesan office. [catherine.scholes@nrcdt.org.uk](mailto:catherine.scholes@nrcdt.org.uk) The Property office holds a range of guides and risk assessments, or can direct your query to provide the best support.
2. Health and safety matters are taken very seriously by the Diocese. Any matter which is of concern must be brought to the attention of the Property Office as soon as appropriate and near misses must also be reported. An annual health and safety risk assessment is required.

Other matters which are drawn to your attention are noted below

3. Candles. There has been a growing trend of fires related to the use of candles. An update was issued by CNM with information, this was Annex 1 of the March 2019 Ad Clerum, or a copy can be obtained from the Property Office. They have also prepared a short video for parish use <https://www.youtube.com/watch?v=k4k40UMPjBk&feature=youtu.be>. A summary of recommendations is as follows:
  - a) Never leave a candle burning unattended (other than the sanctuary lamp with its special protective arrangements).
  - b) Place candles away from flammable items, not under shelves, away from draughts.
  - c) Keep them away from children and pets.
  - d) Use a non-flammable base and avoid letting them burn to the end where they can flare up.
4. If attacked when carrying cash then release the cash.
5. Avoid having one person alone in a Church. For exposition a rota should always include more than one person.
6. Although the Diocese/Parish is usually not required to update buildings to modern standards those doing risk assessments should be aware that there is a duty to provide a safe environment. The Parish/ Diocese may take the view that it is appropriate to do work anyway for this reason to bring buildings up to modern standards.

### Specific activities

7. Where any special activity is contemplated such as Firework Displays or Night Shelters, as well as an ordinary parish celebration, advice is available from the Property Assistant or online.

## **8. DATA PROTECTION**

1. It is the job of every parish to comply with the law on Data Protection and the GDPR which came into effect in May 2018.
2. Any document asking for information from a data subject – potentially anyone – should refer also to the Diocesan Data Protection Policy and Privacy Statement which are on the Diocesan website. For further information about this subject see these documents.
3. Certain categories of data are referred to as “Special Data” and this includes religion. Since it may be deduced that a person on whom data is held by the Church is Catholic it is likely that data held by a parish will rank as Special Data and require the special care appropriate for such data.
4. The data which a parish is likely to hold is appended. A parish holding data outside that included therein should contact the Finance Office for advice.
5. The data which the Diocese holds which is likely to be especially sensitive includes the following: Bank details for Gift Aid records; identity documents for DBS clearance for safeguarding (which could be used to found an identity fraud); and tribunal statements. In these cases encryption of computer records is required and recorded delivery for documents sent by post and hard copies must be kept locked. Those responsible for such data must take especial care over them.
6. Generally it will be acceptable to hold data about a data subject as part of the Legitimate Interests of a not for profit organisation. However, in cases of doubt, this should be checked.
7. In relation to live streaming further guidance is available on the internet. This should be publicly announced if it is going to take place. The area to be covered by it should be made clear so that someone not wishing to be included can find a part of the church which is not covered. It is possible that a fee may be payable in respect of this where copyright music is played.
8. If there is also going to be a recording then that too should be stated. Where this happens then the images collected, where they include people, come under the data protection legislation.
9. When old computer hard drives or other media on which electronic data is held are finished with then please destroy them physically. Paper records are, of course, shredded or similarly destroyed.

**DIOCESE OF NOTTINGHAM  
PARISH OF AB, XY**

**THE PARISH PASTORAL COUNCIL**

**1. The Parish Pastoral Council:**

- (a) The parish is to have a parish pastoral council (hereafter 'the council'), whose members assist and advise the parish priest, who is the proper pastor of the parish, in all matters concerning the life and mission of the parish, without prejudice to the function of the parish finance committee concerning the temporal goods of the parish and such other committees that the parish priest may establish on a permanent or temporary basis.
- (b) It is governed by the universal law, whether laid down in the Code of Canon Law or in any other law promulgated by the Roman Pontiff or the College of Bishops, together with these norms which have been promulgated as particular law in the Diocese of Nottingham and any other norms which may be promulgated by the Bishop of Nottingham.

**2. Membership of the Council:**

- (a) The council shall consist of the parish priest and no more than twelve other members.
- (b) The parish priest, by virtue of his office, presides over the council. Deliberations entered into, or decisions taken, by a meeting of the council which has not been presided over by the parish priest or which has assembled contrary to his wishes have no effect.<sup>1</sup>
- (c) Six of the members of the council are appointed by the parish priest and six are elected by parishioners at a meeting called for the purpose of holding that election; they are appointed or elected *ad triennium*, but when this period has expired they may be appointed or elected for further terms of three years.
- (d) Only those who possess the qualities prescribed by canon law may be appointed or elected as members.<sup>2</sup>
- (e) Each member of the council shall be in full communion with the Catholic Church and a parishioner of the Parish of AB in XY.
- (f) Should a member cease to be a member of the council for whatever reason, the parish priest may appoint a parishioner in their place for the remainder of the triennium.
- (g) Membership of the council does not lapse when the parish becomes vacant.

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<sup>1</sup> Cf. canon 536; cf. CONGREGATION FOR THE CLERGY ET AL., *Instruction on Certain Questions regarding the Collaboration of the Non-Ordained Faithful in the Sacred Ministry of the Priest*, 5 §3.

<sup>2</sup> Cf. canon 512, §§ 1 & 3; *Catechism of the Catholic Church*, 1650; CONGREGATION FOR THE CLERGY ET AL., *Instruction on Certain Questions regarding the Collaboration of the Non-Ordained Faithful in the Sacred Ministry of the Priest*, 15<sup>th</sup> August 1997, 5 §2.

### **3. Meetings of the Council:**

- (a) The council shall meet at least six times a year.
- (b) The parish priest may delegate the chairing of meetings of the council to a member of the council or else provide for the election of a chair.
- (c) The parish priest may invite non-members to attend and address meetings of the council, but these do not have active or passive voice in any vote.
- (d) The council shall proceed consensually and any votes taken are consultative rather than deliberative.
- (h) The parish administrator shall be clerk of the council.
- (e) Minutes shall be made of each meeting, and kept in a minute book, which shall form part of the parochial archive;<sup>3</sup> minutes should, with the exception of matters which the parish priest has deemed to be confidential, be published and made available to parishioners.

### **4. The Role of the Council:**

- (a) The council is to assist the parish priest in his ministry and support him in all aspects concerning the life and mission of the parish.
- (b) The council is an advisory and not a deliberative body. Nevertheless, the parish priest shall consult and have regard to the opinion of the members of the council concerning the life and mission of the parish.
- (c) The council shall assist the parish priest in fulfilling those obligations imposed upon him by canons 515-552 and other such universal or particular laws currently in force.
- (d) The council shall give careful consideration to:
  - (i) the proclamation of the word of God, evangelisation and catechesis;
  - (ii) the celebration of the sacred liturgy and the spiritual life of the parish;
  - (iii) the pastoral care of Christ's faithful, particularly those who feel estranged from the Church;
  - (iv) ecumenical, inter-faith and civic relationships;
  - (v) the administration of the parish and its temporal goods; and
  - (vi) such other matters as the parish priest may refer to the council or be proposed for discussion by the council by any member of the council.

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<sup>3</sup> Cf. canon 535, §4.

(e) The parish finance committee is to work with the council and should be represented on it, especially in regard to fundraising activities and the repair, maintenance and reordering of the parish churches.

#### **5. The Parish Priest as Proper Pastor of the Parish:**

(a) 'The parish priest is the proper pastor of the parish entrusted to him. He exercises the pastoral care of the community entrusted to him under the authority of the diocesan Bishop, whose ministry of Christ he is called to share, so that for this community he may carry out the offices of teaching, sanctifying and ruling with the cooperation of other priests or deacons and with the assistance of lay members of Christ's faithful, in accordance with the law.'

(b) Since the pastoral care of the parish entrusted to him is vested in the parish priest, he is the juridical representative of the parish, and is to ensure that the parish is administered in accordance with canons 517-552 and its temporal goods in accordance with canons 1281-1288, together with such other laws that are in force in the Diocese of Nottingham and any relevant civil legislation currently in force in England & Wales.

(c) Since the council always and only acts in an advisory capacity, it cannot in any way be held accountable for the parish priest's actions.

These norms were adopted by the Parish Pastoral Council and approved by the parish priest, Father GH, on DD MM YYYY.

**DIOCESE OF NOTTINGHAM****STATUTES FOR PARISH FINANCE COMMITTEES****1. The Parish Priest as Legal Representative of the Parish**

- (a) 'The parish priest is the proper pastor of the parish entrusted to him. He exercises the pastoral care of the community entrusted to him under the authority of the diocesan Bishop, whose ministry of Christ he is called to share, so that for this community he may carry out the offices of teaching, sanctifying and ruling with the cooperation of other priests or deacons and with the assistance of lay members of Christ's faithful, in accordance with the law.'<sup>4</sup>
- (b) Since the pastoral care of the parish entrusted to him is vested in the parish priest, he is the legal representative of the parish, in canon and English law, and is to ensure that the temporal goods of the parish are administered in accordance with canons 1281-1288 and, without prejudice to canon 22, any relevant civil legislation currently in force in England & Wales, together with any oath which he has sworn upon appointment concerning the administration of the temporal goods of the Church.<sup>5</sup>
- (c) In relation to his duties according to the law of England & Wales, the authority of the parish priest is limited to transactions lower than the limit established by the Bishop or the Board of Directors of the Nottingham Roman Catholic Diocesan Trustees (hereafter the 'Board of Directors') and published in the *Parish Administration Manual*.
- (d) For the purpose of this norm, and without prejudice to canon 540, §2, the term 'parish priest' includes 'parochial administrator'.

**2. The Parish Finance Committee**

- (a) Each parish is required to have a finance committee, to be known as the 'Parish Finance Committee' and hereafter called the 'committee', whose members assist the parish priest in administering the temporal goods of the parish, in accordance with canon law and the law of England & Wales.<sup>6</sup>
- (b) It is governed by the universal law, whether laid down in the Code of Canon Law or in any other universal or particular law, together with these statutes and any other norms which may be promulgated by the Bishop.
- (c) These statutes are promulgated by the Bishop, to whom it pertains to revise them following consultation with the Council of Priests and Board of Directors.

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<sup>4</sup> Canon 519.

<sup>5</sup> Cf. canons 532 & 1283 1°; Prot. No. 2011/22.

<sup>6</sup> Cf. canon 537.

### **3. Membership of the Committee**

- (a) The committee shall consist of the parish priest and at least two other members. Others may attend meetings as observers if there is a matter on which their expertise would be beneficial.
- (b) The other members of the committee are appointed by the parish priest; they are appointed for five years, but when this period has expired they may be appointed for further terms of five years.
- (c) Any other priest working in the parish may be appointed as an additional member of the committee at the discretion of the parish priest.
- (d) At least one member of the committee ought to have expertise in the fields of finance, banking or accountancy.
- (e) The parish bookkeeper should be in attendance at all meetings to give a narrative on the accounts if not formally appointed to be a member of the committee.
- (f) Members of the committee should ordinarily be in full communion with the Catholic Church. At his discretion, the parish priest may appoint members of other Churches or ecclesial communities to the committee.
- (g) Membership of the committee does not lapse when the parish becomes vacant, although it pertains to the new parish priest to confirm members in post within three months of his appointment.
- (h) If a priest is parish priest of more than one parish, he may, if circumstances suggest, hold joint meetings of the finance committees of those parishes.

### **4. Meetings of the Committee**

- (a) The committee shall meet at least three times a year.
- (b) Without prejudice to article 3, the parish priest should preside at meetings of the finance committee; he may delegate the chairing of meetings to another member of the committee, but must be present for such meetings.<sup>7</sup>
- (c) Minutes shall be made of each meeting, and kept in a minute book, which shall form part of the parochial archive.<sup>8</sup>

### **5. The Role of the Committee**

- (a) The committee is to assist and support the parish priest in the lawful, effective and efficient management of the parish's temporal goods, which are ecclesiastical goods,<sup>9</sup> and may therefore only be used for the Church's proper objectives, namely 'the regulation of divine worship, the

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<sup>7</sup> *Instruction on Certain Questions regarding the Cooperation of Non-Ordained Members of the Faithful in the Sacred Ministry of the Priest*, 15 August 1997, Article 5, §3.

<sup>8</sup> Cf. canon 535, §4.

<sup>9</sup> Cf. canon 1257, §1.

provision of fitting support for the clergy and other ministers, and the carrying out of works of the sacred apostolate and of charity, especially for the needy'.<sup>10</sup>

- (b) The committee is an advisory committee. Nevertheless, the parish priest shall consult and have regard to the opinion of the members of the committee on all matters concerning the acquisition, retention, administration and alienation of temporal goods belonging to the parish, both immovable and moveable.
- (c) The committee shall assist the parish priest in fulfilling those obligations imposed upon him by canon 1284, §1.
- (d) In accordance with article 2(a) of these statutes, the committee is to help the parish priest to ensure that all legislation and guidance which concern the administration of the temporal goods of the parish in both canon law and the law of England & Wales regarding the following are applied fully in the parish:
  - (i) banking, bookkeeping, cash management and the oversight of all matters concerning the taking-up, counting and depositing of all collections and other monies of the parish;
  - (ii) fundraising;
  - (iii) the promotion and running of the Gift Aid Scheme;
  - (iv) insurance;
  - (v) health and safety;
  - (vi) fire prevention;
  - (vii) and the general maintenance of all parish property, in particular the parish church or churches and any other place of worship.
- (e) The parish priest is to discuss with the committee any communication from the Bishop, the Board of Directors or an officer or employee thereof, concerning the temporal goods of the parish and the management thereof.
- (f) The committee shall help the parish priest to draw up each year a budget of income and expenditure.<sup>11</sup>
- (g) Although it is the parish priest's responsibility to prepare an annual set of accounts or financial return for the Bishop in accordance with canon 1287, §1 and any relevant civil legislation currently in force, in whichever way is specified by the Bishop or Board, the committee shall prepare the parish accounts for his approval, or at least review them if they have been prepared by the parish priest or someone else, before their submission by the parish priest to the Finance Office on behalf of the Bishop.<sup>12</sup>

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<sup>10</sup> Canon 1254, §2.

<sup>11</sup> Cf. canon 1284, §2.

<sup>12</sup> Cf. canon 1287, §1.

- (h) Likewise, the committee shall prepare or at least review a set of accounts to be presented by the parish priest to the faithful after the end of each financial year, concerning the goods which they have presented to the parish during that year.<sup>13</sup>
- (i) The committee is to know the whereabouts of the inventory ‘of any immoveable goods, of those moveable goods which are precious or in any way of cultural value, and of any other goods, with a description and an estimate of their value’ which is to be completed by the parish priest upon his appointment, and to help him to ensure that it is kept up-to-date.<sup>14</sup>
- (j) Since the faithful ‘have the right, indeed at times the duty, in keeping with their knowledge, competence and position, to manifest to the sacred Pastors their views on matters which concern the good of the Church’,<sup>15</sup> each member of the committee, acting individually or as a group, if he feels that the parish priest is not fulfilling his legal obligations regarding the temporal goods of the parish, in either canon law or the law of England & Wales, has the right and, if necessary, the obligation to make this known to the Bishop, who shall investigate the matter either personally or through a delegate.<sup>16</sup> Initial contact should be made to the Episcopal Vicar for Finance and Administration, the Financial Secretary or the Dean.
- (k) The committee is not a sub-committee of the parish pastoral council established in accordance with canon 536, §1; however, it is to work with that council and should be represented on it, especially in regard to the necessary financial support of pastoral action in the parish, fundraising activities and the repair, maintenance and reordering of the parish church or churches.

## 6. Accountability

- (a) As the legal representative of the parish, the parish priest is responsible for the administration of all the parish’s temporal goods, both immoveable and moveable; nevertheless, the Bishop and other local Ordinaries must ‘carefully supervise the administration of all the goods which belong to public juridical persons subject to them’,<sup>17</sup> and so the parish priest’s rights and responsibilities are without prejudice of the right to the Bishop to intervene, personally or through a delegate, where there is negligence on the parish priest’s part in canon law or the law of England & Wales.<sup>18</sup>
- (b) Since the parish priest is not accountable to the committee, which always and only acts in an advisory capacity, it cannot in any way be held accountable for his actions.

The above incorporates comments received at the Council of Priests meeting in January 2014 and may be updated if there are further comments.

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<sup>13</sup> Cf. canon 1287, §2.

<sup>14</sup> Canon 1283 2°.

<sup>15</sup> Canon 212, §3.

<sup>16</sup> Cf. canon 212, §2.

<sup>17</sup> Canon 1276, §1.

<sup>18</sup> Cf. canons 532 & 1279, §1.

## **CHECKLIST FOR MATTERS REQUIRED FOR HANDOVER AND FOR PARISH SUPPORT.**

### **Appendix**

#### **PASTORAL AND RELIGIOUS MATTERS**

To be provided by Bishop's House or the Diocesan Curia

Letter of appointment by the Bishop, including the date on which the appointment is to become effective. (canon 522)

Faculties granted to the parish priest, including information regarding reserved sins (that is, reserved crimes according to canon law), and diocesan policy regarding the sacrament of Penance and other sacraments. (canon 968§1)

The Bank Authorisation Form must have been duly signed. At the same time a new Business Charge Card will be required for incoming PP, the old card to be cut into two and sent to the Finance Office for onward transmission to the bank. The limit on the account should be increased automatically to take account of there being two valid Business Charge Cards on the same account for the changeover period). (canon 532, by implication).

If there is more than one bank account advise the Finance Office of the details of the accounts other than the main one. Agree with the Finance Office those accounts which are formally for the parish and therefore come under the Diocese and which are not, for example those of a Social Club.

If the Parish Priest is the 'Responsible Person' for registering weddings in the parish, then the form to enable the new Parish Priest to become the Authorised Person also needs to be signed and sent to the Registrar General. (canon 1071§1.2°) The form needs to be signed and dated by two trustees, one of whom must be the Bishop or the Vicar General and dated after the effective date. Blank forms are obtainable from registration.supplies@ips.gsi.gov.uk or downloadable from the website.

#### **The Dean**

The Dean should be invited to meet the newly appointed parish priest before he takes possession of the parish. (canon 555§1.3°, by implication – it is the responsibility of the Dean to ensure that the parish registers and property are in a fit state for the newly appointed parish priest to take over)

If there is a Deacon in the Parish, opportunity to meet him before taking possession. Also any agreement which has been made regarding the role of the Deacon and the work that he does in the Parish.

To be provided by the outgoing parish priest before handover

Information regarding Catholic schools in the parish, or those attended by parishioners; including information regarding governorship of these schools (canon 800).

Information regarding hospitals in the region, including information regarding the chaplains (and how to contact them).

Information regarding other institutions, such as nursing homes, prisons, etc., in the parish.  
Parish visiting list; particularly of those who are elderly, ill, or housebound. (canon 529§1)

#### **Handover process**

There must be a clearly designated process by which the local Ordinary (Bishop or Vicar General) 'puts the parish priest into possession' of the parish. (canon 527§2) This process should include a profession of faith. (canon 833.6°) The Dean should also be involved in this process. (canon 555, by implication). This is arranged by the Bishop's Private Secretary.

To be provided by the outgoing parish priest at handover, keys to the presbytery! (canon 533)

The newly appointed parish priest must be shown the various liturgical books and the sacred vessels, including the holy oils. He must be given information regarding where the keys to the Church and the tabernacle will be. (canon 530, by implication)

#### ADMINISTRATION REQUIREMENTS

(this can be used as a general check list and not just on parish handover)

##### Administrative manuals

Parish Administration Manual, including also the Property, Personnel, Insurance and Health and Safety Manuals.

Canon Law of the Catholic Church.

Child Protection – CSAS Parish Manual

##### Councils and Committees

For the following a note also of their contact details:

- Is there a Pastoral Council presided over by the Parish Priest (Canon 536)
- Is there a Finance Committee. (Canon 537).

Copies of minutes of meetings of the parish pastoral council and parish finance committee. (canons 536-7, by implication).

##### Persons appointed to jobs

Are there appointed the following? If paid where are their written contracts? Are the contact details for above notified to Finance Office? Are they paid through the Finance Office?

- Parish Assistant
- Finance Officer
- Collection counters
- Property officer.
- Health and safety.
- Gift Aid organiser.
- Ditto for each Chapel of Ease.
- Parish Safeguarding Representative (mandatory).
- Housekeeper/ Cleaner
- Any other employee.
- Ministers of Holy Communion
- Catechists

##### Change of Authorised Person for Marriage

Form AP1, is downloadable from the government website, ticking box a, marriages between a man and a woman in accordance with s43 of the Marriage Act. Once completed the form is sent to the Bishop's Private Secretary to arrange for signature usually by the Bishop and by another Director. Guidance on completing the certificate of appointment and on the role of the authorised person is also available and should be held with the registers. The website link is <https://www.gov.uk/government/publications/marriageregistration-guidance-for-authorised-persons/marriage-registration-guidance>.

##### Canon Law Records

Parish registers of baptism, receptions, confirmation, weddings, funerals, and any other registers which may be kept (such as for first holy communions or sick visiting). (canon 535§1)

Register of Mass offerings. (canon 958§1)

The parish seal. (canon 535§2)

The parish archive, which should contain all official letters, together with official documents such as marriage documents. (canon 535§4)

#### Financial Reports and Records

Is a financial report made to Willson House (Canon 1287 s1).

Ditto to the faithful (Canon 1287 s2).

Copies of certified accounts for previous years. (canons 536-7, by implication).

Is there a map with the parish boundaries clearly marked on it. (canons 518 and 107, by implication)

Is there a single bank account with Lloyds including NRCDT, the name of the parish and the charity number.

Confirm no non- NRCDT transactions take place through the NRCDT account.

What are the reasons for any bank account, other than the main account with Lloyds still being open.

Is on line banking used (for reporting purposes).

Is there a separate business charge card used and not a card on the parish account direct.

Is the use of the business charge card restricted to Parish Priest.

Are cheque books kept locked in a safe. (canon 532). Cancelled or stopped cheques should be stapled to the counterfoil unless already sent before the cancellation. Under no circumstances whatsoever are blank cheques to be signed.

Is cash, including collections, counted with 2 named people present, separately agreed and evidenced by signing.

Are insurance limits for cash checked.

Are purchases over £5 thousand pre authorised by the Board of Directors.

Confirm no payments made other than for purposes permitted by the Diocese.

For payments for charitable purposes especially overseas, proper checks of the charitable status of recipient before payment and receipts obtained after it.

Is petty cash kept on “imprest” system, float perhaps of a month and a half’s petty cash expenditure.

Which option is the Parish Priest using for the payments to him?

Is priests’ health cover used?

Is priests’ pension provision made?

Is the appropriate Class 2 NI paid for Priest?

Is there a budget for income and expenditure?

Are payments to staff properly made through the central Finance Office payroll (assuming that the pay is above the lower earnings level for NI or that there is other income?)

Are legacies notified to the Finance Office?

Are surplus funds (eg over £5,000) held in set off?

Who are the signatories to all of the accounts?

Is the computer backed up at least weekly? When was it last backed up?

Is the anti-virus software up to date?

Is the cash book properly kept up to date? When was the last entry made?

Are there folders of vouchers received and paid, the latter properly authorised and stamped PAID (to avoid double payment) and kept in cash book order.

Are Gift aid records up to date and returns made?

Where are the Bank statements? (canon 532)

Is the bank reconciliation for the last month available and signed as checked by the Parish Priest?

Check the inventory list is available. Consider taking 10 things on it at random and see them. Then, vice versa, take 10 things available in fact and check them on to the inventory.

Are there any administrative records – eg completed registers not yet sent to Archives at Wilson House.

Are routine records over 6 years, possible exception of fixed asset records, thrown away and confidential ones destroyed? (The Employers' Liability Insurance Certificate is no longer required to be kept for 40 years).

Miscellaneous Records and Property

Is any CDM (Construction (Design and Management)) file, if prepared for building projects retained for the life of the relevant building.

Is every document sent from the parish marked Nottingham Roman Catholic Diocesan Trustees, Registered Charity number 1134449, Company number 7151646.

Is there a No Smoking Sign at the entrance of every building?

What is the frequency of fund raising activities – is it clear that any tax limits are not exceeded.

Are bar sales only taking place through a members' club? Confirm no transactions, eg for a club, are taking place through parish bank account.

Is there the required licence - under the Licensing Act 2003 a number of licences can be applied for on one form. See [www.culture.gov.uk/](http://www.culture.gov.uk/).

If food preparation is involved the following website may be useful, [www.foodstandards.gov.uk](http://www.foodstandards.gov.uk).

Is a Small Society lottery registration appropriate – forms available from local council.

Is the Church Hall Hiring Agreement in order?

Is there any unusual need for a data protection registration?

When was the last Gift Aid push done?

Is there any surplus property to sell?

Routine requirements:

Annual: When was the last Health and Safety Risk Assessment carried out? Is the written report on the noticeboard? Have follow up items been followed up? Ditto for a Fire Risk Assessment? Is the Portable Appliance Testing (PAT) up to date? Is the Gas Safety Check up to date? Fire extinguisher serviced? Have the lightning conductors been checked?

5 years: Is the fixed electrical wiring check up to date?

Schedule of all parish building works or sales or purchases of property which are planned or are in the process of being transacted. (canon 532)

Is the car park blocked off once pa and that fact recorded in a diary?

Is there any danger of travellers occupying?

Are there any tree preservation orders and if so are they properly observed?

Are there any unlicensed occupiers or tenants without leases of diocesan buildings?

Parish tenants – which agents are responsible for rent collection and statutory matters?

Are formal notices over property sent to the Property Department?

CHURCH..... Week ending on Sunday ...../...../20.....

	<u>ENVELOPES</u>	<u>LOOSE PLATE</u>	<u>TOTAL</u>
£50			
£20			
£10			
£5			
£2			
£1			
50p			
20p			
10p			
5p			
2p			
1p			
TOTAL CASH			
TOTAL CHEQUES			
TOTAL BANKED			

**Gift Aid Small Donations Scheme:** The Gift Aid Small Donations Scheme enables the parish to claim a top-up grant from HMRC in respect of Loose Plate collections. Please enter in the box below the amount of Loose Plate that does **NOT** qualify for the Small Donations Scheme (eg single cash donations over £20, all cheques, amounts already subject to Gift Aid, amounts not banked, money raised from fundraising activities). If there are no such donations enter NIL.

£
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**Note:** all cash should be counted as soon as reasonably possible and in the presence of two independent people who should both sign below in each other's presence.

**SIGNATURES:** (1)..... (2) .....

Print initials and surname: (1) ..... (2) .....

**DATE OF COUNT:** ...../...../ 20 .....

**MASS ATTENDANCE (ESTIMATE):** (please tick the appropriate box)

	11-50	51-100	101+
Saturday evening	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sunday - first	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sunday - second	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**PLEASE KEEP THIS SHEET – THANK YOU**

**Expenditure to be borne by parish**

1. Expenses of running, upkeep and maintenance of the church and church hall. Items required for church services such as vestments (including the Diocesan chasuble) and altar cloths etc.
2. The presbytery building and furnishings:
  - The priest should ensure that the presbytery is kept in good order in terms of its fabric, utilities and decoration.
  - The priests should ensure that there is sufficient furniture of a reasonable quality to furnish the property comfortably.
3. Expenses to the priest, which are regarded as necessary to the execution of his pastoral ministry within the parish or diocese. Where such an expense cannot be judged to be wholly for this purpose, a fair proportion of it should be charged where it can be split.
4. Mileage at the HMRC rate, currently 45p per mile for the first 10,000 miles in a tax year and 25p thereafter for Parish/ Diocesan business.
5. Board and lodging expenses, which form part of the *Benefits in Kind* calculation of the priest's annual self-assessment Tax Return. A reasonable cost, at May 2015, for food and drink per person is £60 per week. (But this will not be sufficient for a Married Priest who has to maintain his family).
6. Costs of cleaning and housekeeping, again these will form part of the *Benefits in Kind* calculation.
7. Utility bills which should be paid through the parish account using IFM, the Interdiocesan Fuel Management Company as a direct debit, again these will form part of the *Benefits in Kind* calculation. It is assumed that the Winter Fuel Benefit (for those eligible) will be paid into the parish in order to offset these expenses.
8. Annual TV Licence and the Sky low subscription applicable.
9. Any person living in the presbytery who is either a live-in housekeeper or a blood relation for whom there is a strong moral commitment for the priest personally to look after. Both these situations should have the permission of the Building and Sites Committee.
  - Any tax liability for such living arrangements remains the responsibility of the priest.
  - Those who dwell with the priest should formally acknowledge that they are a house guest and can be required to vacate the property on request of the Diocesan authorities, and that therefore they have no security of tenure. A form evidencing this is obtainable from the Property Department and must be completed.
10. Married Priests: Upkeep of wife and family.
11. Annual payment to the priest on the lower basis (where the priest retains Church source income), the higher basis (where the priest leaves Church source income with the parish) and on the lower basis he may make the amount up to the higher basis should the Church source income be insufficient to do this. (Church source income refers to Mass offerings, stole fees, Christmas and Easter collections and registrar fees).
12. National Insurance Contributions for priest up to 35 years. The arrangement for these payments should be via the Finance Office.

13. Annual health insurance for priest on the Diocesan priests' scheme, which will form part of the *Benefits in Kind* calculation.
14. Attendance at Diocesan and Deanery meetings for priests, e.g. Retreats, Priests' Conference, Ongoing Formation, Diocesan Pilgrimages, Nottingham Priests Together and similar Diocesan "Continuous Professional Development" activities. Any other activity e.g. approved sabbatical programmes, should be considered by the Board of the Diocese. These may include a single room supplement.
15. Deacons' attendance at the above and Clergy wives if appropriate (eg a seminar on security).
16. Mobile phone. (1 per priest) providing that the number is published in the parish as a general contact number.
17. Genuine and reasonable hospitality to visitors on parish or Diocesan business.
19. All parish fundraising expenses, repository purchases and the like (care should be observed that these will not exceed the related income.)
20. All staff and office costs.
21. The costs of moving to a new presbytery (charged to the old parish and not to the new one).
22. For foreign priests the cost of the Sponsorship Certificate (but not the cost of an application for indefinite leave and associated travelling expenses) and a return flight home at a basic rate (but not the travel to and from the airport).

**Expenditure not to be borne by the Parish.**

1. Travel except as noted specifically above.
2. Holidays.
3. Entertainment and meals out - personal.
4. Own furniture where provided.
  - Property in the parish owned personally by the priest should be noted in a separate inventory and held securely in the parish. It is recommended that all furniture be marked for ownership, NRCDT or the name of the priest as the case may be (ideally with date of purchase as well). The copy of inventory can also be sent to Finance Office). An easy way to do this is by photographs.
5. Other, non Diocesan, health insurance and pension contributions; non-diocesan Continuous Professional Development unless approved by the Board of Directors.
6. Clothes, including clerical clothes (although these latter may be claimable in the Tax Return for tax purposes as an allowable deduction for income tax).
7. Own car expenses including petrol, breakdown, servicing, insurance etc (because these are covered by the HMRC mileage allowance).
8. Personal telephone calls on the parish landline. If a priest installs a personal line, he is responsible for the line charges as well as call charges.

9. Personal sundries and toiletries.
10. Upkeep of Deacons (who are remunerated through their secular employment).
11. Vets' bills.
12. Pension contributions. (The Diocese's share is paid by the Curia and the priest's share is paid by him under a "net" arrangement by which the notional tax suffered is added on to his contribution direct.)
13. Loans.
14. For foreign priests the cost of an application for indefinite leave to remain and any related travel costs.

### **Cases of Doubt**

It is accepted that in some cases it is difficult to determine what is reasonable. In such a case please refer to the HMRC website, and in particular to the P11D booklet. As a general rule of thumb, if the expense would be allowable in the employment situation then it will probably be reasonable to include it as a parish expense. The Finance Office can also be consulted.



Appendix

Diocese of Nottingham - Supply Priests' Fees Form

Name of Priest			
Name of Supplied Parish			
Dates of Supply			
Supply Activity	NRCDT rate	Number	Sub Total
One Sunday Mass or Holy Day of Obligation including Sermon and Confessions	£65		
Two weekend Masses including Sermon and Confessions	£130		
Three weekend Masses including Sermon and Confessions	£195		
Weekday Mass	£40		
Whole weekend plus weekdays	As above		
Funeral Mass (if more than one minister, ¼ to the minister receiving the body into the Church, ½ to the priest celebrating the Funeral Mass/ liturgy and ¼ to the minister presiding at the committal).	Usual minister's fee.		
Wedding Service	£100		
<i>Any Mass Intention is in addition to these supply fees</i>		Sub total	
Related Travel Expenses			
		45p/25p	
		45p/25p	
		45p/25p	
		Sub total	
Grand Total			
Signed:		Date:	

Please make the payment before the supply.

October 2017.

The following policy for payments from the Poor and Needy Parishes Fund was formally adopted by the Board of Directors at its meeting on 21<sup>st</sup> September 2017 (and updated subsequently):

- i) the parish should have an underlying deficit of income
- ii) the parish should not be contributing to its own adverse situation, evidenced for example by not claiming its Gift Aid entitlement or otherwise not trying to fund raise from parishioners or not making the best of its available space for renting or not bothering to go for grants.
- iii) the parish should not have a large amount in its set off account taking into account its liabilities, including for buildings following quinquennial inspections.

Reasons for which a grant will be made:

- i) a need to make up the amount the parish requires to pay the parish priest and what he needs for his ongoing formation and other necessary personal expenses.
- ii) for necessary health and safety requirements
- iii) where an urgent need arises, eg for a new boiler in advance of the winter season
- iv) to protect the weatherproof envelope of a building
- v) to maintain a worthy standard of liturgical celebrations.

Where a payment from the Poor and Needy Parishes Fund is not felt justified in total for whatever reason or if there is insufficient available from the income of the fund, further funding from the Diocese may be made available by way of loan. However, as with any loan from the Diocese, it is made on a prudent basis. It must be made clear how the repayment is going to be made.

**INCOME**

**COLLECTIONS**

*Including second collections taken to help with the Diocesan Quota or other ordinary parish expenditure.*

R110 Loose plate GASDS eligible

R111 Envelopes GASDS eligible

R112 Standing orders etc NON GA

R113 Envelopes GA eligible

R114 Other GASDS ineligible

**OTHER VOLUNTARY INCOME**

*General refers to receipts for the general purposes of the parish and not, eg, a specific purpose of the parish such as for a specific building project.*

R120 Donations and grants general

*whether subject to Gift Aid or not.*

R121 Church Source Income (Parish)

*if retained by Parish.*

*Church Source Income is Mass Offerings, Stole Fees eg for baptisms or funerals, Christmas and Easter Offerings.*

R122 GA Repayments general

R123 Legacy general

**SECOND COLLECTIONS**

*Please transfer to Diocese monthly.*

These are listed on a separate Second Collections sheet which is distributed yearly

R130 Diocesan Second Collections

R131 National Second Collections

R132 Vatican Second Collections

R133 Other Second Collections

**RESTRICTED INCOME**

Specific refers to receipts for a specific purpose such as a building project outside the usual purposes of the parish.

R140 Donations and grants specific

*including those received for a specific purpose.*

R141 GA repayments specific

*for the GA repayments on the R140 income (normal Gift Aid repayment is R122)*

R142 Legacy specific

R143 Church Source Income (Priest/ Deacon)

*if retained by Priest/ Deacon: Church Source Income is Mass Offerings, Stole Fees eg for baptisms or funerals, Christmas and Easter Offerings.*

R144 Misc restricted income

**REPOSITORY INCOME**

R210 Religious papers and items

*including newsletters and bulletins*

R211 Votive candles (amount given for these)

R212 Fairtrade and Traidcraft

R213 Other repository income

## CHAPLAINCY INCOME

R220 Receipts Hospital Trusts

R221 Receipts Prison Service

R222 Receipts other chaplaincy

## FUNDRAISING INCOME

R230 Fundraising income

R231 Lottery, 250/100/other club and similar

## INVESTMENT INCOME

R310 Rents received

*including from rented out presbytery but not for hall hire.*

## SUNDRY INCOME

R410 Sundry income

R411 Hall hiring receipts

R412 Other interest received

## CAPITAL RECEIPTS

R510 Property sales

R511 Insurance claims

R512 Other capital receipts

## DIOCESAN RECEIPTS

R610 Set off account interest

R611 Stock Market income

R612 Other Diocesan income

R613 Returned from Stock Market

R614 Other Diocesan capital

## **EXPENDITURE**

### FUNDRAISING EXPENSES

X230 Fundraising expenses

X231 Costs Lottery, 250/100/other club

### INVESTMENT MANAGEMENT EXPENSES

X310 Investment property costs

*including both the Estate Agent fees and repairs to investment property.*

X311 Investment management costs

*for stock market investments.*

### BUILDINGS EXPENSES

X410 Church consumables

*including Planned Giving boxes, including flowers for church, refreshments after Mass, Mass leaflets if given free.*

X411 Church furnishings

X412 Church and grounds maintenance

*including Church grounds*

X413 Liturgical costs

*including Mass requisites such as altar breads, communion wine, palms, candle oil, altar linen and similar.*

X414 Presbytery maintenance

X415 Insurance

X416 Electricity

X417 Gas

X418 Water rates  
X419 Council tax  
X420 Presbytery furnishings  
X421 Food and drink  
*for resident clergy including meals for their personal guests.*

X422 Cleaning  
*excluding salaries and wages of cleaning staff.*

X423 TV Licence and Sky

X427 Hall maintenance

*Note: the reason for not asking for a split of utility costs between Church, Hall and Presbytery is that, for many parishes, a split is unavailable.*

#### RELIGIOUS COSTS

X430 Priests payments and NI

*including gifts for priests and deacons and Bishop and Bishop's Secretary helping or celebrating Mass (not for deacons who are regarded as remunerated by reason of their secular employment).*

X431 Health insurance

*For Bupa, charged centrally*

X432 Supply fees

X433 Clergy Ongoing formation

*including OGF Courses for priests and for deacons, clergy retreats and conferences.*

X434 Parish hospitality

*including meals and presents bought for helpers, deanery meetings and so on.*

X435 Religious congregation

X436 Diaconate Training costs

*1/3 of the training cost and the ancillary costs.*

X437 Parishioners' course fees

*including Extraordinary Ministers, Catechists, training, diocesan events attended at request of parish priest.*

X438 Parish retreats

*Not clergy retreat.*

X439 Seminarians placement

*Including discerners – long term paid for by Diocese.*

X440 Catechesis materials

*including all materials and requisites for preparation for sacraments including Rite of Election*

X441 Travel parish clergy

X442 Travel supply clergy

X443 Travel parishioners

X444 O'seas clergy annual flight

#### STAFF COSTS

X450 Wages and salaries

X451 Employer's NI

X452 Employer's pension costs

X453 Staff training

#### OFFICE EXPENSES

X460 Telephone and Broadband

X461 Consumables

*including postage, paper etc*

X462 Copier, computer, website

*including web expenses and copying costs*

X463 Bank charges

*including charge card fee.*

## REPOSITORY PURCHASES

X510 Religious papers and items

*Including refreshments after Mass, Mass leaflets if charged.*

X511 Votive candles

X512 Fairtrade and Traidcraft

X513 Other repository purchases

## DONATIONS AND GRANTS

X520 Donation UK charity

X521 Donation Diocesan school

X522 Donation o'seas charity

X523 Donation individual

X524 Other grant

## SECOND COLLECTIONS ETC

*Please transfer to Diocese monthly.*

X530 Diocesan Second collections

X531 National Second collections

X532 Vatican Second collections

X533 Other Second collections

## RESTRICTED INCOME PAYMENTS

X550 Donations and grants specific

X551 GA repayments specific

X552 Legacy specific purpose

X553 Church Source Income paid (Priest/ Deacon)

*if retained by Priest/ Deacon; Church Source Income is Mass Offerings, Stole Fees eg for baptisms or funerals.*

X554 Misc restricted payments

## SUNDRY PAYMENTS

X610 Sundry expenditure

*including Churches Together Donations, deanery subscriptions, including accountancy fees, Tribunal, Music Licence and advertising of Events/Mass Times*

X611 Hall hiring costs

## CAPITAL PAYMENTS

X710 Major works over £5,000

## DIOCESAN PAYMENTS

X810 Diocesan Quota

X811 Loan account interest

X812 Other Diocesan payments

X813 Other Diocesan expense

X814 Stock Market investment

X815 Other Diocesan capital

**PARISH TRANSPORT CHECKLIST – VOLUNTEER DRIVER**

To be completed by the Volunteer Driver:

Name of volunteer driver:

Contact details:

Details of vehicle to be used for lifts:

Are you able to assist those individuals with limited mobility? YES  NO

Are you able to assist those individuals who use wheelchairs or walking aids? YES  NO

Are you happy to have blind or hearing dogs in your car? YES  NO

I confirm that the vehicle identified above is roadworthy, insured, taxed, has a valid MOT and functioning seatbelts. If this information changes, I will advise the parish as soon as reasonably practicable.

Signed: ..... Dated: .....

To be completed by the parish:

Does the volunteer driver require manual handling training? YES  NO

If Yes, date training received: .....

We have seen the following documents:

- The volunteer driver’s driving licence
- A valid MOT certificate (if the vehicle is over 3 years old)
- The Vehicle’s Motor Insurance Certificate
- Confirmation from the Volunteer’s Insurers that they are covered to act as a ‘Volunteer Driver’

The volunteer driver has been accepted / rejected [delete as appropriate]

Signed on behalf of the Parish: ..... Dated: .....

This volunteer driver log should be updated annually and reviewed immediately if you become aware of an event which might result in the loss of a driving licence, for example, if the volunteer driver develops a serious health condition or commits a driving offence.

**Parish Transport Checklist - Parishioner**

Please note: This information will be used by the parish solely for the purposes of parish transport. It will be updated annually and reviewed immediately if the parish becomes aware of any changes in your circumstances.

To be completed by the Parishioner requiring transport:

Name of Parishioner:

Collection address:

Contact telephone number:

Do you have any mobility needs? (e.g. do you need help to get into/out of a vehicle?) YES   
NO

If Yes, please give details:

Do you use a wheelchair or walking aids?

YES

NO

If Yes, please give details:

Do you have a guide or hearing dog that needs to accompany you?

YES

NO

Please provide some information about the collection address. Is there good vehicular access? (e.g. is it on a main road with no parking or off a county lane down an unsurfaced road?)

Are there any issues the volunteer driver should be aware of such as an unfriendly dog or uneven path?

I, the above named, confirm that the information contained on this document is correct to the best of my knowledge. If the information changes, I will advise the parish as soon as reasonably practicable.

Signed: ..... Dated:  
.....

The parishioner has been offered / declined transport [delete as appropriate]

Signed on behalf of the Parish: ..... Dated:  
.....

This log should be updated annually and destroyed if the Parishioner is no longer participating in the parish transport arrangements.

PARISH - MAPPING OF DATA HELD BY A PARISH

Data	Data Subjects	Purpose	Other recipients	Lawful basis	Protection	Retention period	Responsible person
Pre nuptial notes	Members and others	Marriage validity	Tribunals	Legitimate interests of not for profit organisation	Locked Password and encryption	100 years	Parish Priest
CCTV footage	Members General public	Security	Police	Legitimate interests of not for profit organisation	Locked Password and encryption	Overwrite after 3 months.	Parish Priest
Accident record	Employees Volunteers Members General public	Record of accidents	Local authority Insurers Health and Safety exec.	Legal obligation	Locked	Employee, 6 years after leaving. Otherwise 6 years after event	Parish Priest
Details of Hirers	Hall hires	Records of hires	Auditors	Contractual	Locked	6 years	Parish Priest
Registers and supporting documents	Parishioners, General public	Canonical and statutory requirements	Other parishes researchers  Non EEA.	Legitimate interests of not for profit organisation Explicit consent.	Locked	100 years	Parish Priest
HR & Personnel Records	Employees	Contractual and statutory requirements	Auditors	Contractual	Locked	6 years since date of leaving	Parish Priest
Gift Aid/Planned giving schemes	Donors	Donations	HMRC, auditors.	Legitimate interests of not for profit organisation	Locked Password and encryption	6 years since last use	Parish Priest
Website profiles and photographs on website	Members General public  Confidential data			Legitimate interests of not for profit organisation  Explicit consent	None	No limit	Parish Priest
General correspondence and records	Members Employees Volunteers,	Various, as applicable	Various third parties as necessary	Legitimate interests of not for profit organisation	Locked Password and encryption	6 years since date of leaving	Parish Priest
Safeguarding records (including DBS information)	Members Employees Volunteers	To comply with statutory duties and contractual requirements	Diocese, statutory agencies, insurers, CSAS	Legitimate interests of not for profit organisation	Locked Password and encryption	6 years since date of leaving	Parish Priest

Parish Census Information	Members	Contact with members  Marketing purposes		Legitimate interests of not for profit organisation Explicit consent required (PECR)	Locked Password and encryption	6 years since date of leaving	Parish Priest
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