

DIOCESE OF ARUNDEL AND BRIGHTON

DATA DEVELOPMENTS – FINANCE CO-ORDINATOR v2

DIOCESAN GUIDANCE NOTES

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Amendments

August 2013. 3.5 GASDS Table 1 chart of accounts Table 2 cashslip

September 2013. 3.5 GASDS revision for chart of accounts and cashslip.

INTRODUCTION

1.1 Overview

These Diocesan guidance notes are complementary to the Manual issued by Data Developments – see under “Help” in opening screen. The detailed workings of the system are in the Manual. These guidance notes build on the Manual and accommodate the requirements of the Diocese and its parishes. In using Finance Co-ordinator you should note the minimum display requirements (1024x768) particularly if you use a less recent computer model.

The Diocesan version of Finance Co-ordinator v2 has had pre-set the whole Chart of Accounts, Chart of Funds, SOFA headings, agency headings and cost centre reports. The SOFA headings must **not** be altered, added to or deleted in any way as these form the basis of the SOFA report. Parishes may add new accounts, funds and agency headings as given below. The Diocesan structure is installed through the initialisation procedure under “accounts assistant –organization-initialise data” and select “Arundel & Brighton RC diocese”. The initialisation procedure can also be used to overwrite existing data.

These notes show how to use Finance Co-ordinator for the parish accounts as laid out in the Diocesan format. The transactions procedures are unchanged and these notes show how to use them most efficiently for the parish and Diocese. A major advantage with Finance Co-ordinator is the elimination of the need for paper reports or returns to the Diocese.

Data Developments continually update Finance Co-ordinator to incorporate improvements and eliminate problems. It is important to check their website (see end section) at least monthly and to download the latest update.

As with any database system, it is essential to regularly backup data not only internally but even more importantly externally on to a removable storage device. For real security, the removable device must be held in different premises. Care is needed when transferring data files between computers to ensure that the most up to date file is being used.

1.2 Changes to Procedures

Changes to paper Parish Financial Return A significant change to the way the accounts are used is in the treatment of third party collections. Prior to this, we had asked parishes to regard such collections as income and they were paid out as third party payments. In fact, the Diocesan Finance Office had to make adjustments to correct this. The correct treatment for third party collections is given in Finance Co-ordinator using the agency account. Here money is put into the agency account and then later paid out of the same account - with no effect on income or expenditure. Other changes are: trust grants shown separately from donations; clergy offerings paid out through personnel not third parties; Traidcraft moved from fundraising to repository; third party grants analysed into specific grant payments.

2. STRUCTURE

2.1 Chart of Accounts

The Diocese has pre-set a detailed Chart of Accounts (see Table 1) which should cover all eventualities for a parish. The accounts are under five headings: income, expenditure, current assets (debtors, banking and advances), liabilities (agency or third party collection postboxes, loan borrowings, creditors), and accumulated funds. There are no accounts for buildings or land as fixed assets nor for investments; the Diocese deals with these centrally. Fixed asset depreciation and investment revaluations are undertaken by the Diocese centrally. There is no suspense account (see below). Many of the accounts have notes attached giving details of what transactions should be included or what alternative accounts could be used.

2.1 Chart of Accounts - continued

Occasionally a parish may require an additional account in income or expenditure. There is no need for any additional balance sheet accounts. A new account must sit within the range of existing accounts with the appropriate SOFA heading that must not be amended in any way. For example, a new account for "Hall Heating" would be 6200401 (the number "1" is added to the "Establishment Water Energy – 620040) and the SOFA heading is "Establishment".

2.2 Chart of Funds

The question to be put to any type of income received is "to what purpose does the donor think s/he is giving?" The answer decides the type of income and fund:

- general parish purposes - general fund
- a particular parish purpose - restricted fund
- an external third party - not income, use agency collection (postbox)
- a loan to parish – balance sheet

A Fund is not an account, a cost centre or a bank account. A Restricted Fund is established when a donor gives money to a parish for a dedicated purpose. The fund is created by the donor's intention only - not by the parish's or Diocese's. To track transactions for particular projects or activities see "Transaction Reports - Description Analysis" below.

The Chart of Funds is preset giving a wide range of restricted funds as well as a single general fund. We do not use designated or endowment funds for parishes. "General" is the default and applies to any transaction that is not restricted.

New funds may be added as the need arises, but all new funds must be set as "Restricted" only by ticking the restricted box. We have no need of additional unrestricted, designated or endowment funds.

In Finance Co-ordinator, every income or expenditure transaction must be classified as general or restricted. So every transaction is "tagged" as either general or a restricted fund. During the course of the year, monies will accumulate in income tagged as restricted funds. The funds are expended through the expenditure accounts with transactions also tagged as restricted. Finance Co-ordinator matches off the tagged transactions in all the income and expenditure accounts to give the net position. For many parishes their restricted funds should be fully expended by year end, eg church flowers, parish properties, parish charity fund, etc. At year end any unexpended net restricted income is carried forward as an accumulated restricted fund.

Restricted Funds can only derive from collections, donations, legacies, associated tax rebates, fundraising and trust grants received. Bank interest can be restricted for example on major building projects, but it should be a rarity. Income for chaplaincies, repository, rents and asset sales is always general and is never restricted.

3. SPECIFIC ACCOUNTS AND FUNDS

3.1 Diocesan Restricted Collections

The Bishop has established certain collections for Diocesan needs – retired priests, missionary endeavour, training of priests and Cathedral maintenance. These collections are of course Gift Aidable but with the tax rebate benefitting the parish. These collections should be treated as "agency collections" along with all other third party collections.

3.2 Diocesan Levies

The general levies for the Diocese and NCF/CATEW are paid out through the levy expenditure account (620130) tagged as "general". There is no levy for retired priests or housekeepers.

3.3 Parish Restricted Collections

Usually the full amount raised in the year is either paid out for particular purposes or carried forward to next year. It is most unusual to pay out a restricted fund in anticipation of raising further funds. But this may happen for a major building project.

The Christmas and Easter offerings are restricted collections 610011 tagged as "Clergy". Mass stipends, stole fees and Holy Souls box are restricted donations 610020 tagged as "Clergy". The payment out is from the expenditure account for personnel clergy 620014 tagged as "Clergy".

The way other parish collections 610011 and donations 610020 are paid out depends on what the funds were raised for. For example, collections for roof repairs could be paid out under expenditure account 620080 property repairs both tagged as "property". Collection for UK poverty would be paid out as grants under expenditure account 620506 both tagged as "poor". Expenditure tagged as "general" may subsequently be changed to "restricted" to match off against restricted income. For example, church flower purchases initially tagged as "general" can be reclassified as "flowers" restricted fund against restricted donations. Expenditure transactions may be dated before or after income. Gift Aid Tax rebates should follow the donation, so part may have to be apportioned to restricted uses.

3.4 Third Party Payments – Agency Collections and Grants

A collection or donation for a named third party is not parish income but is a sum owed to the third party. All third party collections pass through the single "Agency Collection" account 6699. All transactions are "tagged" with the corresponding third party collection. All collections taken at the Bishop's direction are prefixed with 16 or 43.

Sometimes the parish makes an additional payment as a grant to the third party; this is treated as an expenditure item out of its general or restricted funds. For example, a voluntary supplement to one of the CAFOD collections (tagged 4314, 4315 or CAFOD) would be paid out of the expenditure account for third party CAFOD grants 620501; the payment would be tagged either as "general" or alternatively as "charity" or "third world" if the parish has the appropriate restricted fund.

A voluntary collection may be taken for the National Catholic Fund/CATEW, it is no longer compulsory. The preferred way of dealing with the optional National Catholic Fund collection is firstly to pay the quarterly levies out of the levy account 620130 and secondly to receive the collection into Agency account 6699. All transactions in the Agency account are tagged "4311 National Catholic Fund/CATEW". At year end, two transactions are needed; first pay out the full amount collected from 6699 "4311 NCF/CATEW", and second pay in the same amount as a refund into the levies account 620130. Using the same bank account ensures that the bank reconciliation is unaffected as the two items offset/contra. In the unlikely event of a surplus in the agency account, this is carried forward as a balance into the following year.

The transactions through the Agency Collection account 6699 have had a large number of collections preset under "agencies". These comprise all the Bishop's Collections, including the internal Diocesan ones, and well as many others used by parishes. Parishes may create further ones as appropriate. For example, Survive Miva would be "Missions - Survive Miva", and a collection for an African project would be "Third World – Ugandan catholic school" etc. The prefix "Missions", "Third World" etc should always be used. This will assist in the year end analysis.

3.5 Loose Cash Collections for Gift Aid Small Donations Scheme (from 6 April 2013)

The Government will pay a 20% grant on loose cash collections up to £5,000 per church. So Offertory and second collections will now be recorded in two types of accounts. For example, "offertory – main" 610010 includes transfers, standing orders, cheques, cash in GA envelopes and £50 notes(!) for the offertory of the whole parish from all its churches and is recorded in the single account. But each church has its own separate account for all other loose cash (up to £20 notes) received in the offertory recorded in "offertory – cash church A" - 610010A, or "offertory – cash church B" - 610010B etc, for churches A & B. Similarly for second collections. See Table 1 for Chart of Accounts and Table 2 for the suggested cashslip for analysing the weekly income. The Diocese will claim the grant on behalf of the parish following receipt of the backup file at year end - see section 7.2. The account descriptions should be changed to the actual church names. For full details of GASDS see Appendix 3K.

4. TRANSACTIONS

4.1 Income and Expenditure

Use the "record income" and "record expenditure" procedures for all income and expenditure. The chart of accounts and notes may be viewed whilst entering transactions using the account codes button. Funds totals are also viewable as a particularly useful check when paying out of restricted funds. Every transaction generates a unique audit number which should be noted on the transaction document.

4.2 References

Consistency in transaction references will assist looking up data in accounts and reconciling the bank statement.

Cheques -use the cheque number

Cashslip -use the number and year eg "CS5609" which is the 56th cash slip of 2009. All items on one cash slip whether income, agency collections or rebates should have the same cash slip reference.

Gift Aid/Planned Giving Standing Orders EITHER each individual should have a unique number eg "SO24" OR all the month's SO's are aggregated as a single amount.

Direct Debit/Credits Do not use "DD" but a reference specific to the transaction eg "ELEC", "GAS", "TEL", for debit or "GA" for a Gift Aid tax rebate credit.

	<u>Debits</u>	<u>Credits</u>
<u>External</u>	ELEC -Electric GAS -Gas TEL -Telephone TV -Television licence NI -National Insurance WATER -Water charge CTAX -Council tax INT -Bank interest paid SHOP -Shopping	INV -Investment income INT -Bank interest received CHAP -Chaplaincy SO24 -Standing Order no 24
<u>Levies</u>	LEVY -General Levy NCF -National Catholic Fund	
<u>Diocesan</u>	COLL3 -Diocesan Collection no 3 ABNEWS -A&B News DAB2 -Diocesan Services no 2	GA -Gift Aid Tax Rebate

4.3 Regular Transactions

Regular transactions both into and out of parish accounts can be preset through the "Standing Order" routine, or "memorising transactions" or "templates" in the income/expenditure procedures. It is worthwhile setting up as many as possible because it will save much time and effort and will also reduce errors. Before any transaction is posted details can be amended or the whole transaction deleted. Transactions should not be posted until the relevant bank statement has been received. The reference and description text need care to assist in analysis - see details elsewhere.

Standing orders. The standing order routine is best suited to very regular and predictable transactions. For example, such receipts as Gift Aid SO's, chaplaincy fees or such payments as Diocesan levies, council tax, TV licence, priests' NI etc.

Memorized transactions. Other transactions are less predictable eg utility payments, investment income or bank interest. Here "memorising transactions" is a better way of saving preset transactions and this may also apply to some of the items mentioned under Standing Orders above.

Templates. A new feature in Finance Co-ordinator v2 under "utilities" is income or expenditure "templates" ideally suitable for presetting cashslips, credit card transactions or agency collections submitted to the Diocese, for example.

In processing saved regular transactions:

- check to prevent duplications
- check and amend all necessary details
- annotate bank statements with same reference numbers
- set "cut-off" to end of month or last date on bank statement for standing orders

4.4 Cash slips

Use the Excel cash slip (table 2) to check amounts for entry and against the amount shown on the bank statement. A unique reference should be used for each cash slip; this will aid bank reconciliation (see above). The cash slip helps treasurers to categorise income into the relevant accounts and funds. Third party collections including Diocesan collections are allocated to the appropriate agency/postbox. It is better to use a separate cashslip for different bank accounts for reconciliation purposes. Our bank HSBC splits cash and cheques into two separate entries on the bank statement. You may find it clearer to use two separate cashslips or entries to reflect this. A cashslip is ideally suited to being set up as an "income template" with all the income accounts and the agency collections account; any unused accounts are removed during the actual income input process – see above. Refunds cannot be included in the cashslip template - see below for procedure.

4.5 Payments

For agency/postbox payments taken through direct debit by the Diocese, use the same reference, eg COLL3 for the third direct debit of collections in the year. This will aid bank reconciliation. An "expenditure template" may be set up for all the Diocesan collections with any unused agencies removed during the actual payment input process – see above. For single payments of supplies or services paid by cheque, incorporate supplier and invoice number in the text description. But see also transaction analysis below.

4.6 Amendments of Errors

See "Void/Edit Transactions". All items can be amended. Both sides of the transaction will have the same reference and date for whatever amendment. The description can differ as in the record income/expenditure processes.

4.7 Repayments and Refunds

Repayments of income or receiving refunds for expenditure are processed through the usual income or expenditure transaction procedures. For repayment of income – use the income procedure with a negative amount in the income box. Similarly for receipt of refunds - use the expenditure procedure with a negative amount in the expenditure box. See note about Cash slip references above.

4.8 Parish Credit Card Statements

The balance on parish credit cards is paid in full every month by direct debit. The transactions should be analysed from the credit card statement and posted as multi-payments against the single bank direct debit. Do not treat a credit card itself as a bank account but as expenditure. There is no need for year end accruals. A credit card statement may be suited to being set up as an “expenditure template” – see above.

4.9 Unknown Receipts or Payments

Occasionally an unknown receipt or payment appears on the bank statement and it is not initially obvious what account should be used. A suspense account in the balance sheet was deliberately not preset in order to prevent complications. So it is recommended that unknown receipts are noted and entered temporarily into account 610030 “legacies”, and unknown payments into account 620100 “projects land & buildings”. This will allow the completion of the bank reconciliation below. Once the correct account for the unknown transaction is ascertained, then the “edit transactions” routine above can be used to make the necessary changes to the income/expenditure, but not the bank account.

4.10 Transfers between Bank Accounts or Cash in hand

Moving money by cheque/cash between bank accounts or cash in hand (petty cash) is not an income/expenditure transaction; it is a balance sheet transaction. The procedure is covered under “transactions assistant – accounts/funds transfer”.

4.11 Transactions assistant upgrade – loan borrowings

Loan (borrowings) account 635500 from third parties now has a preset procedure to facilitate data entry. However transactions through Advances to Others account 633500 will still necessitate using the journal entry routine; for advances paid out - debit 633500/credit bank account, and for advances repaid - credit 633500/debit bank account. The debtor/creditor upgrade is only for the financially very sophisticated user and is in fact unnecessary.

5. BANK RECONCILIATION

This is a crucial part of accounts procedures. It acts as a check on the accuracy of both the parish bookkeeping and the bank's transactions. Both can make mistakes! The procedure should be a monthly routine.

Careful use of references can assist reconciliation procedures, particularly for the paying-in amounts from cash slips or the direct debited amount for Diocesan collections. It is better to use a separate cashslip for different bank accounts for reconciliation purposes.

Some points about bank reconciliation:-

- check bank statements to ensure all items are entered into Finance Co-ordinator.
- enter dates and amounts at beginning and end of bank statement. The end date can be the end of the month if preferred.
- print a monthly report for month and year to show unreconciled items.
- reconciled items in the bank accounts cannot be voided but may be reversed.

6. REPORTS

6.1 Transaction Reports - Description Analysis

This analysis is not mandatory but you may find it a helpful option. Description analysis under the transaction reports allows you to examine account data in many different ways and combinations. To analyse transactions use the "description" box. You may use any text description you wish to assist detailed analysis. However, if you put "HALL" to select all income and expenditure on the church hall, the analysis report would include "Mrs G Challoner" who donates by standing order to the offertory!

To be precise in analysis use the following anywhere in the description box:

Income and expenditure for buildings as cost centres –

- C1, C2, etc - churches nos 1,2, etc
- H1, H2, etc - halls nos 1,2, etc
- P1, P2, etc - presbyteries nos 1,2, etc

-

Offertory standing orders

- SO1, SO2, etc - repeat the same in the text as for the reference

-

Gas and electricity analysis (account 620040)

- C3elec - electricity in the church number 3
- H2gas - gas in hall number 2

So to see all gas payments type "gas" in the text field. To see all income and expenditure in Hall 2 type "h2" in the text field; this would also show "h2gas" as a transaction.

6.2 Cost Centre Reports

Some cost centre reports have been preset to assist parishes in managing various repository, fundraising or income generating activities. Additional reports may be created using existing or new accounts, but see "Chart of Accounts" above. These are based on specific accounts and lack the flexibility of "description analysis" above.

6.3 Agency Collections Report (in lieu of pink Parish Quarterly Reminder)

The report produced through Agencies should be emailed to the Diocesan Finance Office (email: finance@dabnet.org) as an attachment in pdf format without password protection. You need to state your name and the parish name and town in your email. You should save the report with a unique file name. This process obviates the need to complete the pink Parish Quarterly Reminder. The Diocese will only direct debit balances outstanding against those collections commencing with 43 or 16 in the description (except 4311 NCF/CATEW); the report should be selected for collections commencing 16 to 43 only. Other collections should be paid out promptly by the parish direct to the beneficiary.

6.4 Reports for Parish Finance Committees

As a minimum, the Committee would require the SOFA, the detailed SOFA and the Balance Sheet, Fund totals and Fund statement of change, and Agencies report.

6.5 Year End Report to Parish

The three reports that best summarise the financial position of the parish are the SOFA, the Balance Sheet and the Agencies report, selected as above. For a complete picture, the final quarter's investment statement issued by the Diocese to the parish should also be published (not produced by Finance Co-ordinator).

7. YEAR END PROCEDURES

7.1 Restricted Funds - Balancing Transactions

It is unlikely that items of restricted expenditure can be made to exactly equal the restricted income for a particular fund. Where expenditure exceeds income, a single expenditure item needs to be "split" into general and restricted to balance out the restricted income to zero at year end. The bank side of the transaction should not be touched so do not use "voiding" or "reversing". Normally you should not use "Transfer between Funds" under Transaction Assistant as this is likely to result in confusion.

The simplest method is to use the "edit transaction" routine to replace one expenditure transaction tagged as "general" with two transactions -one tagged "general" and the other "restricted". The restricted amount is the balancing amount necessary to achieve a nil balance in the restricted fund. No action is required where there is a restricted surplus as this will be carried forward automatically.

7.2 Year End Parish Financial Return to Diocese

You may carry on inputting transactions into the following year before completing the year end procedure for the current year. There is no need to hold off inputting the following year's transactions.

Ensure you are using the latest version of Finance Co-ordinator by accessing "downloads" for Finance v2 on the Data Developments website – see end section below.

In addition to all the procedures and reports recommended in the "Run Year End Procedure", it is most important that all the bank accounts have been reconciled with the bank statements.

The final backup file of the year end parish data should have its name amended with the parish name and town and year. It is then emailed to the Diocesan Finance Office (email: finance@dabnet.org) as an attachment. It is also prudent to keep a copy of the file in a separate folder. You will not need to complete the handwritten Parish Financial Return; a major advantage of Finance Co-ordinator. Please do not run the "Year End Procedure" until you have sent the back up file to the Diocesan Finance Office and after we have approved it.

In the email you will also need to give:

- the number of parish employees
- any major capital projects (greater than £50,000) or equipment purchases (greater than £5,000) in the year, with the amount paid plus the balance to be paid. Details of repair projects are not required.
- the password (if changed from the default)
- your own name
- the parish name and town

7.3 Finance Co-Ordinator Year End Procedures

All reports must be produced first and printed off before following the Finance Co-Ordinator year end procedures. It is essential to implement the year end procedure in order to prevent inadvertent changes to the prior year's data.

8. HELP!

You should contact Data Developments help on any technical issues and procedures. But it may be better to initially contact the Diocesan Finance Office (tel 01273 859705 email: finance@dabnet.org) on accounting matters.

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Website: www.datadevelopments.co.uk (for updates)

DIOCESE OF ARUNDEL & BRIGHTON
Nominal Accounts

Code	Description	SOFA heading
Income		
610010	Offertory Parish Main <i>All offertory including standing orders. No deductions for charitable tithing or other purposes. Excludes Christmas & Easter Offerings</i>	Offertory & Collections
610010A	Offertory Church A Cash GASDS	Offertory & Collections
610010B	Offertory Church B Cash GASDS	Offertory & Collections
610010C	Offertory Church C Cash GASDS	Offertory & Collections
610011	Second Collections Main <i>General or restricted collections for parish use. Includes Christmas & Easter offerings as "CLERGY" restricted. NOT used for agency collections - see account 6699.</i>	Offertory & Collections
610011A	Second Collection Church A Cash GASDS	Offertory & Collections
610011B	Second Collection Church B Cash GASDS	Offertory & Collections
610011C	Second Collection Church C Cash GASDS	Offertory & Collections
610020	Donations <i>All general and restricted donations. Includes Mass stipends, stole fees and Holy Souls box as "CLERGY" restricted</i>	Donations
610030	Legacies <i>Includes tax reclaims</i>	Legacies
610040	Tax Rebates <i>Amounts received by parish for Gift Aid.</i>	Tax Rebates
610050	Fundraising Events Gross <i>Fetes, jumble sale, bazaars, car boot sales, socials, dances etc</i>	Fundraising
610051	Fundraising 200 Club Gross	Fundraising
610052	Fundraising Votive Candles <i>not treated as donations</i>	Fundraising
610053	Fundraising Sponsorship	Fundraising
610054	Fundraising Raffles Lotteries	Fundraising
610055	Fundraising Trips Pilgrimages <i>Contributions from participants to all or part of cost for courses, retreats, trips, pilgrimages</i>	Fundraising
610056	Fundraising Sacramental Programme <i>Contributions towards Sunday schools, events for First Holy Communion, Confirmation days etc</i>	Fundraising
610057	Fundraising Other	Fundraising
610060	Insurance Claims <i>Claims received from insurance companies</i>	Insurance Claims
610070	Bank Interest	Bank Interest & Investment Income
610071	Investment General <i>Diocesan investment income. Parish investments.</i>	Bank Interest & Investment Income
610072	Investment Foundation Masses <i>Restricted income fund "CLERGY"</i>	Bank Interest & Investment Income
610080	Repository Shop <i>Sales gross of books, directories, CTS leaflets, sacred objects, cards, cribs, etc</i>	Repository
610081	Repository Newspapers & magazines <i>Sales gross of Catholic newspapers and magazines</i>	Repository
610082	Repository Traidcraft <i>Sales gross</i>	Repository
610090	Chaplaincies <i>Schools, prisons, hospitals, colleges, convents. Income is not personal to priests.</i>	Chaplaincy
610100	Rents Hall Lettings <i>Receipts from external organisations. Receipts from parish groups are donations - see 610020.</i>	Rents
610101	Rents Property Rents <i>Houses, flats rented out net of managing agent charges. Car park rents - for donations use 610020.</i>	Rents

Code	Description	SOFA heading
610102	Rents Preschools <i>Rents from preschools, nurseries, mums & toddler groups</i>	Rents
610103	Rents Parish Social Clubs	Rents
610110	Assets Sales <i>Property, contents and investment sales</i>	Asset Sales
610120	Diocesan or Parish Grants	Diocesan/Parish Grants Received
610130	Trust Grants Received <i>General and restricted grants from external organisations</i>	External Grants Received
610140	Inter Parish Receipts <i>Receipts from other parishes</i>	Diocesan/Parish Grants Received

DIOCESE OF ARUNDEL & BRIGHTON
Nominal Accounts

Code	Description	SOFA heading
Expenditure		
620010	Personnel Laity Salary Gross <i>Gross salary is net paid to employees PLUS income tax deducted PLUS employees' national insurance deducted PLUS employees' pension contribution (if any).</i>	Personnel
620011	Personnel Laity Employer NI <i>NI paid by parish as employer</i>	Personnel
620012	Personnel Laity Pensions <i>Pension paid by parish as employer</i>	Personnel
620013	Personnel Laity Training <i>includes Safeguarding or CRB checks, payroll costs</i>	Personnel
620014	Personnel Priests <i>Christmas & Easter offerings, mass stipends, stole fees & Holy Souls collection taken by priests. Restricted "CLERGY". Supply priests "GENERAL". Priests NI "GENERAL"</i>	Personnel
620015	Personnel Priests Formation <i>Safeguarding or CRB checks, Ministry to priests, retreats, conferences, sabbaticals.</i>	Personnel
620016	Personnel Priests Health Insurance <i>excludes portion paid by priests</i>	Personnel
620017	Personnel Deacons <i>includes Safeguarding or CRB checks, retreats, conferences, sabbaticals, training.</i>	Personnel
620018	Personnel Religious <i>includes salary, NI etc, training, Safeguarding or CRB checks</i>	Personnel
620019	Personnel Seminarians	Personnel
620020	Travel Car Mileage <i>includes car parking. Note: priests do not use parish owned cars</i>	Travel
620021	Travel Public Transport <i>trains, buses, air travel, ferries etc</i>	Travel
620022	Travel Accommodation Meals	Travel
620030	Office Telecomms <i>telephone, fax, internet access</i>	Office
620031	Office Postage	Office
620032	Office Stationery	Office
620033	Office Printing <i>includes fax and printer consumables,. Not maintenance - see 620044. External printing costs.</i>	Office
620034	Office Resources <i>Books and periodicals used in office and not for sale</i>	Office
620035	Office Professional Fees <i>Legal, accountancy. Not surveyors - see 620080</i>	Office
620040	Establishment Energy Water <i>Energy - gas, electricity, coal, wood, oil for fuel. Water supply and disposal. Water rates.</i>	Establishment
620041	Establishment Rates Council Tax <i>Council tax on presbyteries and other residential accommodation. Rates on church halls - very rare.</i>	Establishment
620042	Establishment Insurance Premiums <i>Church insurance company</i>	Establishment
620043	Establishment Rents Paid Out <i>rents paid out on rented or leasehold properties</i>	Establishment
620044	Establishment Equipment Maintenance <i>Equipment maintenance and leasing. Maintenance contracts. Equipment hire. Instrument tuning. TV hire</i>	Establishment
620045	Establishment Licences <i>Electoral, alcohol, music, copyright, TV, lottery</i>	Establishment
620050	Domestic Food Drink <i>Food drink including clergy housekeeping allowance</i>	Domestic
620051	Domestic Janatorial <i>Cleaning materials, toiletries, cleaning contractors, laundry, first aid kits, furniture removals for incoming priests</i>	Domestic
620052	Domestic Soft Furnishings <i>Curtains, bedding, towels. Christmas decorations and house plants for presbytery and hall</i>	Domestic

Code	Description	SOFA heading
620053	Domestic Media etc <i>Newspapers and magazines for presbytery.</i>	Domestic
620054	Domestic Hospitality <i>costs for entertaining other clergy or guests</i>	Domestic
620060	Bank Interest Charges <i>Bank interest on accounts overdrawn, bank charges</i>	Bank Interest Paid & Charges
620070	Repository Shop Cost Of Goods Sold <i>Cost of sales of books, directories, CTS leaflets, sacred objects, cards, cribs, etc</i>	Repository Costs
620071	Repository Mags Cost Of Goods Sold <i>Costs of sales of Catholic newspapers, magazines including "A and B News" .</i>	Repository Costs
620072	Repository Traidcraft Cost Of Goods Sold	Repository Costs
620080	Property Repairs and Maintenance <i>Maintenance, decorating and repairs to all property and buildings. New flooring, carpets. Replacement windows. Includes associated professional fees.</i>	Property
620081	Property Grounds <i>Gardening contractors. Planting. Repairs to paths, fences etc</i>	Property
620090	Fundraising Costs Events <i>Cost of accomodation and equipment hire, entertainment, catering, promotion, prizes, etc for fetes, jumble sale, bazaars, car boot sales, socials, dances etc</i>	Fundraising Costs
620091	Fundraising Costs 200 Club	Fundraising Costs
620092	Fundraising Costs Votives <i>Costs of votive candles</i>	Fundraising Costs
620093	Fundraising Costs Sponsorship	Fundraising Costs
620094	Fundraising Costs Raffles <i>includes prizes</i>	Fundraising Costs
620095	Fundraising Costs Trips Pilgrims <i>Used when participants contribute towards costs. Transport, accomodation etc. For no contribution use 620116.</i>	Fundraising Costs
620096	Fundraising Costs Sacramental <i>Used when participants contribute towards costs. Confirmation days; Sunday schools, First Holy Communion. For no contribution use 620112.</i>	Fundraising Costs
620097	Fundraising Costs Other <i>cost of Gift aid envelopes</i>	Fundraising Costs
620100	Projects Land and Buildings <i>Cost of land purchase, planning consents, capital works, alterations or extensions with associated professional fees and VAT.</i>	Projects & Equipment
620101	Projects Capital Equipment <i>Cost of photocopiers, computers, furniture, utensils, church equipment, domestic and garden appliances, vehicles. Replacement heating systems, fixed equipment.</i>	Projects & Equipment
620110	Liturgy Church General <i>Candles, incense, charcoal, palms. Sacramental wine, hosts, oil. Bishop's pastoral tapes. Vestments, altar linen, mass books, hymnals, music books, weekly newsletter</i>	Liturgy & Pastoral
620111	Liturgy Church Flowers <i>cost of flowers, plants, flower arranging equipment and materials for church</i>	Liturgy & Pastoral
620112	Liturgy Sacramental Programmes <i>Sacramental programmes, books,certificates. Confirmation awaydays. Deanery costs. But if contributions received use 620096 for costs.</i>	Liturgy & Pastoral
620113	Pastoral Evangelisation <i>Evangelisation and ecumenical costs</i>	Liturgy & Pastoral
620114	Pastoral Youth <i>youth events, youth club, mums & toddlers without charge.</i>	Liturgy & Pastoral
620115	Pastoral Retirees	Liturgy & Pastoral
620116	Pastoral Trips Pilgrimages <i>Transport, accomodation etc. But if contributions received use 620095 for costs.</i>	Liturgy & Pastoral
620117	Pastoral Courses <i>paid by parish with no contribution from participants</i>	Liturgy & Pastoral
620118	Pastoral General <i>Social events, coffee mornings etc without charge. But if charged out use 620090</i>	Liturgy & Pastoral
620120	Schools <i>payments to VA school governors for capitation, specific or general grants to schools. Diocesan levy for particular school(s).</i>	Schools
620130	Diocesan Levies <i>Diocesan levy on parish assessment. Bishop's conference levy (NCF/CATEW).</i>	Transfers to Diocese

Code	Description	SOFA heading
620131	Foundation Masses Purchased <i>payment to Diocese to set up foundation masses</i>	Transfers to Diocese
620132	Investments Purchased <i>parish investments acquired</i>	Transfers to Diocese
620140	Inter Parish Payments <i>payments to other parishes</i>	Transfers to Diocese
620500	Grants General <i>grants to third party beneficiaries, not parish clergy.</i>	Third Party Grants
620501	Grants CAFOD	Third Party Grants
620502	Grants APF	Third Party Grants
620503	Grants Missions	Third Party Grants
620504	Grants Apostleship of Sea	Third Party Grants
620505	Grants Catholic Childrens Society	Third Party Grants
620506	Grants UK Poor	Third Party Grants
620507	Grants Lourdes	Third Party Grants
620508	SVP	Third Party Grants
620509	Grants UK Sick	Third Party Grants
620510	Grants Third World	Third Party Grants
620511	Grants St Barnabas Society	Third Party Grants
620512	Grants Bourne Trust	Third Party Grants
620513	Grants Life	Third Party Grants
620514	Grants Ecumenical	Third Party Grants
620515	Grants Racial Justice	Third Party Grants
620516	Grants PAX Christi	Third Party Grants

DIOCESE OF ARUNDEL & BRIGHTON
Nominal Accounts

Code	Description	SOFA heading
Current assets		
Debtors		
633010	Debtors	
633500	Advances to Others	
	<i>Advances to priests for cars, other parishes, Diocese.</i>	
Z05	Accounts Receivable	
Cash at bank and in hand		
634010	Cash in Hand	
	<i>Petty cash</i>	
634011	Bank Account 1	
634012	Bank Account 2	
634013	Bank Account 3	
634014	Bank Account 4	
634015	Bank Account 5	
634016	Bank Account 6	

DIOCESE OF ARUNDEL & BRIGHTON
Nominal Accounts

Code	Description	SOFA heading
Liabilities		
Creditors: Amounts falling due in one year		
635010	Creditors <i>NOT third party collections</i>	
635500	Borrowing From Others <i>Borrowing from third parties, other parishes, Diocese</i>	
Z04	Accounts Payable	
Agency accounts		
6699	Agency collections <i>Third Party Collections</i>	

GASDS ELIGIBLE		GASDS INELIGIBLE							TOTAL	
Offertory	Second Collections	Donations	Mass Stipends	Wall Box: CAFOD	Third Party Collections	Votive Candles	Repository	Wall Box: Newspapers		Hall Lettings
FC a/c no				6699	6699	610052	610080	610081	610100	
£50										
£20										
£10										
£5										
£2										
£1										
50p										
20p										
10p										
5p										
2p										
1p										
sub-total £										
cheques £										
TOTAL £										
Envelopes £										

The total amount in envelopes must be included otherwise none of the collection is eligible.

NOTES

- Use "GASDS Eligible" section for each church separately
- "GASDS ineligible" section can be used for the aggregate of all churches in parish
- Second collections are for internal parish use only - Christmas/Easter offerings, flowers, property, parish charity, etc
- Third party collections are for external charities, beneficiaries etc - CAFOD, missions, hospices, homeless, Bishops collections, etc
- an approximate number of persons attending each mass is needed - "above 20", "above 100" etc
- if a mass attendance including clergy and altar servers falls below 10, then that collection is ineligible, and is included in Ineligible section

Sunday date: _____

PARISH: _____

CHURCH B: _____

	GASDS ELIGIBLE		GASDS INELIGIBLE						TOTAL		
	Offertory	Second Collections	Donations	Mass Stipends	Wall Box: CAFOD	Third Party Collections	Votive Candles	Repository		Wall Box: Newspapers	Hall Lettings
FC a/c no					6699	6699	610052	610080	610081	610100	
£50											
£20											
£10											
£5											
£2											
£1											
50p											
20p											
10p											
5p											
2p											
1p											
sub-total £											
cheques £											
TOTAL £											
Envelopes £											

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£50										
£20										
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£5										
£2										
£1										
50p										
20p										
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5p										
2p										
1p										
sub-total £										
cheques £										
TOTAL £										
Envelopes £										

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TREASURERS SHEET

GASDS Eligible Cash

Sunday date:

PARISH:

Cashslip No:

data entry

Finance
Co-ordinator

			DEDUCT: Parish Main			FC data entry
	Total		Envelopes	Cheques	£50 notes	
OFFERTORY						
Church A						
Church B						
Church C						
Parish main						
Total						

a/c nos **Fund**

610010A General

610010B General

610010C General

610010 General

SECOND COLLECTIONS

Church A
Church B
Church C
Parish main
Total

			DEDUCT: Parish Main			FC data entry	Description
	Total		Envelopes	Cheques	£50 notes		
Church A							
Church B							
Church C							
Parish main							
Total							

a/c nos

610011A

610011B

610011C

610011

DIOCESE OF ARUNDEL & BRIGHTON - PARISH CASHSLIP

PARISH	TOWN		
YEAR	CASHSLIP NO	DATE RECEIVED	DATE BANKED

SINGLE RECEIPT CASH TRANSACTION	AMOUNT	BANK A/C	INCOME	FUND	DESCRIPTION
Offertory Gross					
Cash Retained deducted		634011	610010	General	CASH OFFERTORY
ENTER Cash retained		634010	610010	General	CASH RETAINED

MULTIPLE RECEIPT BANK TRANSACT	AMOUNT	BANK A/C	INCOME	FUND	DESCRIPTION
Offertory Banked - net of cash					
Parish Collection					
Donations					
Legacies		634011	610030		
Fundraising Gross Receipts		634011	610050		
Fundraising Gross Receipts		634011	610050		
Fundraising Gross Receipts		634011	610052	General	VOTIVE CANDLES
Repository -Shop		634011	610080	General	
Repository -News/Mags		634011	610081	General	
Repository -Traidcraft		634011	610082	General	
Rent Hall Lettings		634011	610100	General	
Rent Hall Lettings		634011	610100	General	
Asset Sales		634011	610110	General	
Diocesan Grants		634011	610120	General	
Trusts Grants Received		634011	610130		

POSTBOXES	BANK A/C	POSTBOX		AGENCY COLLECTION
Bishops Collections	634011	6699		43
Bishops Collections	634011	6699		43
Diocesan Coll - Diocesan Missions	634011	6699		Diocesan Missionary End
-Educ Future Priests	634011	6699		Educ Future Priests
-Seminary Fund	634011	6699		Seminary Fund
-Retired Priests	634011	6699		Retired Priests
-Cathedral	634011	6699		Cathedral
Third Party Collection	634011	6699		
Third Party Collection	634011	6699		

Difference: Actual minus Cashslip

TOTAL PAID INTO BANK

ACTUAL BANKING

Signed by Counters: (1)

(2)

Cash Withdrawal confirmed used for petty cash and/or housekeeping Signed by Treasurer: _____

ADJUSTMENTS FOR ERRORS:		634011	610010	General	Difference +ve CR offertory
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DIOCESE OF ARUNDEL & BRIGHTON

GA SMALL DONATIONS SCHEME
for users of Finance Co-ordinator

6 April 2013 to 31 December 2013

	Name:	Town:
Church A		
Church B		
Church C		

DECLARATION

I confirm that when collections were taken in church -

A) there were at least **ten** people present at every Mass or service, and

B) there were at least **six** Masses or services held in each church during the year.

Parish Name:

Town:

Signed by parish priest:

Name

Date:

Notes:

- Please submit to the Diocesan Finance Office after the FC return has been sent in.
- For guidance on GASDS see PAM section 3 Appendix 3K.