

1. PARISH FINANCE COMMITTEES

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1A Administration Handover Document

Amendments

May 2009: 1.4 Para 7. Parish policies on assets need Diocesan approval.

August 2011: 1.4 Para 1. PFC Members expected to keep confidentiality.

Appendix 1A. Safeguarding requirements included.

January 2016. 1.4 Parish must comply with Diocesan H&S procedures and confirm annually appointment of Safeguarding representative

PARISH FINANCE COMMITTEES

1.1 Duties and responsibilities of the Parish Priest

In Canon Law, Can 532 states that in all juridical matters, the parish priest acts in the person of the parish, in accordance with the law. He holds the primary responsibility to administer parish goods in accordance with Can 1281 - 1288. Under Can 532 the parish priest is the administrator of the parish and must ensure that the temporal goods of the parish are administered correctly. In civil law the parish priest is the agent of the Diocesan trustees and he is delegated the responsibility of administering the temporal goods of the parish in accordance with the law and in accordance with the purposes of the charity as stated in the Diocesan trust deed.

The purpose of the Diocesan regulations is to show that the Trustees are exercising stewardship and control of their assets in several ways, for instance, through the level of technical and administrative support that is offered by the Curial Offices. Another way of demonstrating this control is through effective dissemination of information, such as the Parish Administrative Manual to all its parishes. It is essential that every parish priest avails himself of the help and guidance available whenever necessary.

The parish priest must ensure that an effective **Parish Finance Committee (PFC)** is formed and that all relevant information is made available to its members. While he is encouraged to delegate many financial and administrative matters relating to the parish to people with relevant expertise, it is his duty to keep himself fully informed of all material matters relating to the parish. He must ensure that all necessary documents are completed accurately and within the time allowed. He is ultimately responsible for the administration of the juridical person - the parish. That responsibility cannot be delegated.

The Diocesan Financial Secretary is always happy to discuss any financial matters, or supply information on an informal basis, or to meet a PFC or Parish Council on a more formal basis.

1.2 Charitable Status

The Diocese is a registered charity (No. 252878) and all the assets – land, buildings, contents, investments and cash – are held in trust. The purpose of the trust is "the advancement of the Roman Catholic religion and education". The Trustees are appointed by the Bishop as the appointing Trustee, and are responsible in civil law for the correct administration and application of the Diocese's assets.

Registered charity status bestows great benefits to the Diocese, for instance, through the Gift Aid Scheme. At the same time we have grave responsibilities and there are civil and criminal sanctions against abuse.

The main aim of the Charity Act 1993 is to ensure that all assets of a charity are managed prudently and effectively. In particular, the Trustees must ensure that:

- all property of the charity is under the control of the Trustees
- all monies are held in bank accounts that are operated according to Diocesan procedures.
- full and accurate accounting records are kept.
- parish accounts are presented annually to the faithful.
- annual budgets are prepared and monitored.
- accounts of the Diocesan Trust are made available to parishioners through parishes.

1.3 Composition of Parish Finance Committee

The parish priest will freely appoint the members of the PFC and its Chairman. The parish priest may freely replace any member at any time. The Chairman should not be a member of the parish clergy. The Diocesan Finance Office must be consulted if there is a need to replace the entire PFC in any one year. The PFC should comprise the parish clergy together with a minimum of three lay people - the gift aid organiser, an accountant or someone with bookkeeping ability and one person with relevant property expertise. A solicitor could advise on legal and employment matters. The PFC is regulated by the universal law and by the norms laid down by the Diocesan Bishop. The composition of the PFC is drawn from members of the faithful selected according to these norms.

This core can be expanded on a temporary or permanent basis as required to include, for example, people to take responsibility for fund-raising. The role and inclusion of the gift aid organiser is important. The Inland Revenue now undertakes audits of Dioceses and parishes on a regular basis and any discrepancy found on an initial audit leads to a much deeper investigation and even possible prosecution of the Trustees.

1.4 Duties and Responsibilities of Parish Finance Committee

Can 537: In each parish there must be a finance committee to help and advise the parish priest in the administration of the goods of the parish, without prejudice to Can 532. This also applies to Diocesan parishes staffed by a religious order. The PFC is a consultative body that assists the parish priest. It is expected that all members of the PFC observe the strictest confidentiality.

The members of the PFC will also have additional functions, such as fund-raising, gift aid, financial planning in relation to property, etc. It is important that any lay persons willing to offer their services in this way are given full information and understand the nature of their responsibilities.

The PFC must be consulted over any expenditure in excess of £2,000 and before any application for a borrowing facility is requested from the Diocese. The members of the PFC shall be consulted about applications to the Diocesan Finance Committee for permission:

- to carry out work costing more than the permitted maximum (currently £7,500)
- to lease, sell, demolish or structurally alter parish property
- to appoint approved architects or contractors
- for any expenditure other than regular running expenditure by a parish in debt
- to borrow from the bank, Diocese or other parishes for any specific purpose.

The PFC will ensure that any lay staff employed in the parish are, in accordance with Can 1286, paid a living wage and all civil laws relating to labour observed. In particular tax and National Insurance must be deducted from wages and paid to the State authorities as necessary. All employees should have written employment contracts. See Section 12 on "Personnel".

The PFC must ensure that, in accordance with Can 1288, all litigation is avoided and that where this is not possible the permission of the Bishop is obtained.

The PFC shall ensure that parish property is well maintained and safe, and due diligence is exercised over all parish assets. The PFC is responsible for re-assessing insurance valuations of properties before renewal. The PFC will have access to all Diocesan procedures and guidelines in connection with finance and property administration. Any parish policies on its financial or property assets must be approved by the Diocesan trustees.

The PFC shall ensure the parish complies with Diocesan guidance and procedures on health and safety through the online Safety Toolbox management system. The PFC will confirm annually that the parish priest has appointed a Safeguarding representative.

1-4 Duties and Responsibilities of Parish Finance Committee – continued

The Parish Log of Contacts & Services must be kept up to date. The Inventory should detail all parish owned property. A note should be made of property owned by other residents with a clear distinction between the two. The Parish Inventory should be checked annually. For details of both schedules see Section 9 "Equipment & Services".

The PFC will have access to the books of account, bank statements and any other documents necessary at every meeting and at other times as necessary. The PFC is responsible for ensuring that full and proper books of accounts are kept in accordance with Diocesan procedures. In addition, a budget must be prepared in advance of the following year, and income and expenditure monitored against it. The annual accounts should be published to the parish and the PFC shall decide on the form in which this will be done so long as they conform to the minimum regulations laid down by the Diocese. The PFC is responsible for ensuring that a copy of the latest Diocesan accounts is made available to the faithful at the back of the church.

Minutes of meetings will be kept and will be made available to the Diocesan auditor and the Bishop on his visitation. The name and address of the Chairman of the PFC shall be forwarded to the Finance Office annually.

1.5 Frequency of Meetings

The PFC should meet at quarterly intervals or more frequently if required. A quorum for meetings is the parish priest and two appointed lay members. In addition, the parish priest may call a meeting at any time giving seven days notice.

1.6 Term of Office of Parish Finance Committee

The appointment of members should be for three years. A member may be re-appointed for a further term of three years. In a parish where there is plenty of lay expertise to assist the priest, members should retire on a rolling basis so that the whole PFC does not retire together. Additional members may be co-opted for a period as determined by the PFC. If, in very small parishes, it is found difficult to find new and competent replacements for those due to retire, the parish priest may use his advisors for longer than the "3 plus 3" years laid down here. But this should occur only in a case of real necessity.

The PFC will continue to hold office during a changeover of parish priest. Within six months of his appointment, the new parish priest will appoint a new PFC, which may or may not contain members of the previous PFC.

1.7 Parish Council, Committees and Volunteers

The PFC is the only council or committee prescribed by canon law. The parish priest is free to decide whether to create or wind up other bodies; he is sole arbiter on membership. All appointments to any committee or individual voluntary roles within a parish should be for a set term. No one should be made to feel that s/he have to hold a post indefinitely. The parish priest may freely make or rescind appointments or replace individuals, as he sees fit. All councils, committees and individuals report to the parish priest and not the PFC. Any funding requirements by council, committees or individuals should be presented on their behalf by the parish priest to the PFC.

1.8 Annual Parish Meeting

It is good practice to hold a parish meeting every year. The parish priest and his various lay helpers, including the PFC, can present a report to the faithful on the activities of the parish and its finances for the year. Future plans can also be discussed.

1-9 Administration Handover Document

The Administration Handover Document acts as a checklist for a new incoming parish priest or administrator – See Appendix 1A. It should be completed whenever there is a change of parish priest whether or not there is a replacement. Usually the outgoing parish priest completes the Document with the help of the Chairman of the PFC. However circumstances may dictate that the Chairman completes it alone, for example, if the parish priest dies. A copy of the completed document should be returned to the Diocesan Finance Office. It is good practice to complete a Handover Document copy early in the parish priest's tenure and make it available to the PFC. It is then relatively easy to keep it updated.

DIOCESE OF ARUNDEL AND BRIGHTON

ADMINISTRATION HANDOVER DOCUMENT

Parish of: _____

Name of Outgoing Parish Priest: _____

Signature of Outgoing Parish Priest: _____

Name of Incoming Parish Priest: _____

Signature of Incoming Parish Priest: _____

Date: _____

Introduction

On appointment to a new parish, the procedure for all priests is to attend a briefing with the administrative support departments of the Diocese at Bishop's House, Hove - the Vicar General, Finance Office (Chairman of the Diocesan Finance Committee, Financial Secretary - Accounts, Gift Aid, Insurance), and the Matrimonial Tribunal.

Prior to moving, it is expected that the outgoing parish priest will complete this Handover Document up to the end of the last calendar month. The document should be signed by the outgoing parish priest and the incoming parish priest, and one copy sent to the Chairman of the Diocesan Finance Committee at Bishop's House, Hove.

If any section is too short please append additional sheets.

1. FINANCIAL DETAILS		
1.1	Please list the members of the Parish Finance Committee.	
	Chairman of Parish Finance Committee:	
	Name	
	Address	
	Telephone Number	
	Other Members:	
1.2	Frequency of Parish Finance Committee Meetings:	
1.3	Parish Accountant / Book keeper:	
	Name	
	Address	
	Telephone Number	
1.4	Details of all accounts held by Parish at HSBC Bank, Pall Mall, London	
	Account Name	Account No. Balance
	1.	
	2.	
	3.	
	4.	
	5.	
1.5	Signatories on all bank accounts:	
	Account 1	1. 2. 3.
	Account 2	1. 2. 3.

1.5	Signatories on all bank accounts - continued			
	Account 3	1. 2. 3.		
	Account 4	1. 2. 3.		
	Account 5	1. 2. 3.		
1.6	Is any money held outside Diocesan offset banking system? Yes/No If Yes, please give details:			
	Account Name	A/c No.	Bank/ Building Society	Balance Purpose
1.7	Do you hold a parish debit bank card? Yes/no Please confirm it has been destroyed Yes/no Does anyone else hold parish bank cards? Yes/no If yes, please give details			
1.8	Please state location of bank documents (cheque books, paying-in books, statements, letters, etc)			
1.9	Please give details of items paid by direct debit/standing order, including amounts – attach separate sheet if there is not enough space.			
	Name	Amount	Frequency	
1.10	Please attach to this document the Parish Financial Return for the previous year and a copy of the accounts to the end of the calendar month prior to moving.			

	Financial Return attached Yes/no Accounts for month ended attached Yes/no		
1.11	List of any unusual outstanding bills:		
	Name	Amount	Date Due
1.12	List details of all investments/deposits etc held by the Parish:		
	Investment/Deposit	Held by	Value
1.13	List details of all the loans owed <u>by</u> the Parish to a third party:		
	Lender	Address	Amount
1.14	List details of all the loans owed <u>to</u> the Parish by a third party:		
	Borrower	Address	Amount
1.15	Diocesan Levy (DDF)		
	Assessment for the year 200_		£
	Is it paid by direct debit?		Yes/No
1.16	What are the parish's arrangements for financial support of the local Catholic School(s):		

1.17	Gift Aid	
	Date of last Gift Aid appeal?	
	Gift Aid Organiser: Name: Address: Tel:	
	Date of last Gift Aid claim?	
	Any outstanding claim in this fiscal year? Yes/No	
1.18	Computerisation	
	Are any parish records held on computer? Yes/No	
	If yes, please state what records are kept and where:	
	Records:	Computer location:
	Baptism register Yes/No	
	Marriage register Yes/No	
	Parish census Yes/No	
	Planned giving Yes/No	
	Gift Aid Yes/No	
	Parish accounts Yes/No	
	Other - please specify	
1.19	Please give names of the people in the Parish able to access/input parish computer data:	
1.20	Please give details of the hardware supplier/maintenance contact: Name: Address Tel:	
1.21	Please give details of the software supplier/maintenance contact: Name: Address Tel:	

2. PERSONNEL					
2.1	Names of people resident in parish property and basis of occupation:				
2.2	If applicable, what monies are due to the Assistant or Associate Priest(s)				
	Period covered			Amount	
2.3	Members of lay staff on payroll				
	Name	Occupation	Hourly Pay	Hours	Annual Pay
2.4	<p>Are P45 or P46 forms provided by each employee? Yes/No</p> <p>If no, give reasons:</p>				
2.5	<p>If there are staff on payroll, are NI and tax paid up to date? Yes/No</p> <p>Inland Revenue ref:</p> <p>Address of tax office to which returns are made:</p>				
2.6	Employment Contracts.				
	Do all paid employees above have a written contract of employment? Yes/no				
	If not, please give details:				
	Name		Employment details		

2.7	Is the payroll administered by an external firm? Yes/No	
	If yes give name and address and telephone number:	
2.8	PARISH COUNCIL AND OTHER COMMITTEES	
	Please list all members of the parish council:	
	Name:	
	Please list all other committees with chair:	
	Committee	Chair:
2.9	VOLUNTEERS	
	Please list all volunteers helping in the parish:	
	Sacristan	
	Safeguarding Rep	
	Treasurer	
	Secretary	
	Liturgist	
	MC	
	Choir Leader	
	Cleaning organiser	
	Flowers organiser	
	Altar Servers Organiser	
	Readers Organiser	
	Eucharistic Organiser	
	Hall Administrator	
	Others:	

3. PARISH PLANT					
3.1	Does the Parish own any property other than church, hall/parish centre and presbytery? Yes/No If yes, please specify: Does the parish own a cemetery? Yes/No				
3.2	Date of last quinquennial survey of all properties:				
3.3	What is the physical condition of (please tick one only)				
		Excellent	Good	Fair	Poor
	Church generally				
	Church interior				
	Church exterior				
	Sound system				
	Lighting				
	Furniture				
	Vestments				
	Liturgical books				
	Presbytery generally				
	External repairs				
	External decorations				
	Internal repairs				
	Internal decorations				
	Public rooms				
	Priest's rooms				
	Parish Centre generally				
	External repairs				
	External decorations				
	Internal repairs				
Internal decorations					
Equipment					

3.10	Is the Parish Contacts & Services List up to date? Yes/no			
3.11	Any property leases or licences existing? Yes/no If yes, please give details:			
3.12	Details of hall lettings (names, frequency, termination date, hiring fees, etc)			
3.13	Details of listing of buildings, tree preservation orders, conservation areas, etc. (please attach copy of history if available)			
3.14	Details of any planned or hoped-for developments:			
3.15	Please list keyholders of all parish buildings:			
	Building	Name, Address and telephone number		
	The new parish priest should collect all keys in and reallocate as appropriate.			
3.16	Please give details of parish vehicles:			
	Driver	Make	Model	Registration No.

4. PARISH CLUBS	
4.1	Does the parish have a club? Yes/no If Yes, please answer the following questions:
4.2	Type of club? (e.g. members, proprietary?) Copy of Constitution attached Yes/no
4.3	Basis of occupation of premises (lease, licence).
4.4	Give details of premises and club opening times:
4.5	Are you actively involved in the club? Yes/no
4.6	Person responsible financially for the club: Name: Address: Tel:
4.7	Date of last set of accounts for the club: Accounts attached Yes/no
4.8	Name of club's bank: Address: Account Name: Account Number:
4.9	Signatories on club's bank account:
4.10	Any known problems outstanding?

5. PERSONAL DETAILS	
5.1	<p>If applicable, date to which NI contributions have been paid.</p> <p>If paid by direct debit from parish bank account, give cancellation date:</p>
5.2	<p>Have you informed local Council Tax office of your move? Yes/no</p>
5.3	<p>Please detail any furniture or furnishings, etc., which will need to be replaced after you have removed your personal effects. Cross reference to parish inventory (Section 3.8)</p>
5.4	<p>If applicable, is your car personal or parish property?</p>

HIGHLY CONFIDENTIAL**FOR PRIESTS INFORMATION ONLY**

6. SAFEGUARDING CONCERNS		
6.1	Offenders that may present a risk to children or vulnerable adults:	
	Name(s)	Is Covenant of Care in place?
6.2	Safeguarding Office	
	Please liaise with: Mr Philip Wright Safeguarding Office Bishop's House The Upper Drive Hove BN3 6NB Tel: 01273 241203 for management of offenders with a Covenant of Care in place.	