



THE CATHOLIC DIOCESE OF
ARUNDEL & BRIGHTON

PARISH FINANCE COMMITTEE HANDBOOK

Foreword

As a body required in Canon Law, the assistance given by Parish Finance Committees to Parish Priests in oversight and governance is not only necessary, but also an important support.

This Handbook is a most useful and concise resource at a time when responsibilities for care of parish staff, for finances, for property and for reporting are increasing. I encourage you to make full use of it in the work of your Parish Finance Committee.

Thanks go to Sarah Kilmartin, our Chief Operating Officer, and the members of the Finance Team at Bishop's House for providing this Handbook and to all who serve on the Parish Finance Committees across the Diocese for the important work that you carry out in support of the Church's Mission.

+ Richard Mott

Bishop of Arundel and Brighton

1 INTRODUCTION

ROLE AND COMPOSITION OF THE PARISH FINANCE COMMITTEE

In Canon Law, the primary responsibility to administer all parish goods rests with the Parish Priest, and cannot be delegated. To support him in this, the priest must ensure that an effective Parish Finance Committee (PFC) is formed and that all relevant information is made available to its members. All members of the PFC are appointed by the Parish Priest, and he may freely replace any member at any time.

The PFC should comprise the parish clergy together with a minimum of three lay people drawn from the members of the faithful. The Gift Aid organiser and Health & Safety Representative should be included on the committee along with an accountant or someone with bookkeeping ability and one person with relevant property expertise. The Chair of the Parish Finance Committee must not be the Parish Priest, and should not usually be a member of the parish clergy.

The term of office for members is usually three years, with a possible further appointment for three years. When the Parish Priest replaces committee members a rolling programme of succession is advised, so that multiple members do not exit the committee at the same time.

It is clear that the role of the Parish Finance Committee has never been more important. The regulatory environment surrounding our activities becomes ever more complex and demanding with increasingly high standards of compliance expected in the areas of financial control, fundraising, data protection, employment tax compliance and safeguarding. At the same time our clergy are being asked to take responsibility for additional parishes and to work collaboratively at deanery level. This handbook summarises the ways in which the committee can give the best possible support to the Parish Priest so that administrative responsibilities are lightened and the mission of the parish remains our first priority and concern.

MEMBERSHIP ROLES ON THE PARISH FINANCE COMMITTEE

- Chair
- Treasurer/bookkeeper
- Gift Aid Organiser
- Health & Safety Representative
- Property/maintenance expert

MEETINGS OF THE PARISH FINANCE COMMITTEE

The PFC should meet regularly – at least quarterly. Meetings should have an agenda and minutes should be maintained. Agenda items should include the following (by rotation where appropriate)

- Quarterly update of management accounts

- Review of financial progress versus the annual budget
- Spending for the Mission – Deanery projects as well as Parish ones
- Progress of quinquennial works
- Other projects
- Planned expenditure over £2,000
- Reporting to the Diocesan Finance Office
- Any planned expenditure over £7,500 (contact the Diocesan Finance Office to seek approval from Diocesan Finance Committee)
- Donation or legacy over £7,500 (contact the Diocesan Finance Office)
- Investing surplus money in the Diocesan Deposit Scheme or Multi-Asset Investment Fund
- Report from Health and Safety representative
- Report from Gift Aid Organiser (at least annual)
- Setting a budget (annual)
- Note the ongoing appointment within the parish of Safeguarding Representative (annual)
- Fundraising
- Staff costs and payroll compliance
- Contribution to schools/chaplaincy
- Sharing of projects and resources with the parishes of the deanery
- GDPR

The parish finance council is the only committee mandated in Canon Law, so it is asked to note the presence of a Safeguarding Representative in the parish each year. The Finance Committee does not deal with Safeguarding matters.

Parish finance committees often conduct business outside of meetings, for example when quotes are received for a parish project these may be circulated and discussed via email. These deliberations should be minuted at the next meeting to ensure that there is a formal record of the consideration by the committee.

2 FINANCIAL MONITORING BY THE FINANCE COMMITTEE

The Finance Committee must be in a position to understand the financial position and issues facing the parish so that it can play its advisory role.

PARISH FINANCIAL FORECASTING

The Parish Priest has a canonical responsibility to plan income and expenditure for the year ahead. This should take into account expected income from Offertory and other sources and any plans to make appeals for Planned Giving or other fundraising targets. It is not necessary for a detailed budget to be set at a line by line and month by month level and reflected in the accounting system, although it is possible to do this. An annual discussion on expected financial performance for the year ahead should be minuted at the first finance meeting of the year. The resulting plan should include

- Expected income
- Expected overall expenditure
- Expected costs for specific projects to be undertaken
- Fundraising plans
- Special events in the parish or further afield
- Quinquennial works to be undertaken
- Money to be invested, put on deposit or withdrawn from deposit

RECORD KEEPING

In order to prove the validity of expenditure undertaken in the parish, and to comply with legal expectations for the wider charitable organisation, it is necessary to retain all invoices, receipts and contracts for services. Parish clergy are to be reminded of the need to retain credit and debit card receipts for filing in the parish office. These are important records showing how charitable funds have been used and should be retained in the parish office for six years. A declaration regarding use of the parish credit card and record keeping has been signed and returned by all priests holding parish cards.

Detailed record keeping also applies to mileage and other expenditure that may be claimed from the parish by clergy or staff. These are claimed under HMRC guidelines. It is important that the parish office retains a log of mileage expenditure. This should show the start and end point of the journey, and the reason why it was undertaken. This supports the expenditure of charitable funds and must be retained in the parish office for six years.

CASH HANDLING AND PETTY CASH

Handling cash and banking is an ongoing issue for parishes as we suffer progressively more branch closures on the high street. Some parishes banking with the Post Office retain coin in the parish until round amounts are achieved (as part-filled bags are not accepted). Please contact the Finance Office for advice on accounting for petty cash. For full and transparent income accounting it is crucial that gross offertory is recorded, and our Accounts IQ system can be used to account correctly for cash received and counted but not banked.

The use of petty cash should be kept to a minimum as it exposes the parish to a number of risks and pitfalls. Insurers expect that safes must be fixed to the floor and keys or codes kept securely in a different room.

CONTACTLESS GIVING

Parishes are recommended to utilise contactless devices to encourage cashless giving. Most parishes are now receiving regular donations in this way. The parish finance team should be vigilant in ensuring that the accounting treatment of these is correct. This depends on whether the device is being used for Offertory or Second Collections, and whether the device has been set up with Gift Aid functionality enabled. Contactless donations are eligible to be included in the Gift Aid Small Donations Scheme (unless Gift Aid has been claimed via the device) – the income should be coded to **Offertory Cash GASDS 10020** in order to include it in the annual GASDS claim. Where the Gift Aid function is enabled, donations should be coded to **Offertory 10010**. Please take care to code income correctly to ensure that there is no risk of claiming GASDS incorrectly.

Where devices are used to take contributions for Second Collections, it is necessary for the parish treasurer/bookkeeper to access reports from the device provider. This will enable coding of the donations to the correct restricted fund or creditor.

The Diocesan Finance Office can support on queries with Gift Aid and contactless: please seek advice. A number of different devices are in use across the Diocese so individual training and support may be necessary to ensure that Gift Aid is claimed correctly.

Gift Aid organisers are asked to remind donors that the annual Gift Aid notification letter is generated by the Giftwise system, and only reflects donations processed in that system. Contactless donations are not currently included in these totals. Contactless donors should retain emailed notifications from the device provider as confirmation of their giving.

3 FINANCIAL REPORTING

PARISH FINANCE SYSTEM

It is essential that all parishes use the shared system AIQ. Contact the Diocesan Finance office for training and ongoing support E: finance@abdiocese.org.uk.

MANAGEMENT ACCOUNTS

Reviewing simple management accounts is required to achieve financial oversight of the parish. The Diocesan parish accounting system AIQ produces reports grouping income and expenditure.

COLLECTIONS

Most third-party collections can be managed by the Diocese through the Diocesan accounting systems. Third party collections input correctly via the Cash Collection tool create a liability in the parish books, with the Diocese as the creditor. Following the next bank reconciliation, a collection will be notified by the Diocese and then implemented on the designated date. The collections are then forwarded to the recipient organisations. Where

the parish will make the payment directly to the recipient organisation, and does not need the Diocese to manage this, the relevant ("3rd Party Parish") section of the Cash Collection tool should be used to report the takings.

YEAR END RETURNS

The year-end return to the Diocese will be consolidated after the December bank reconciliation has been finalised, and no specific submission is required in order to report parish income, expenditure and bank balances to the Diocese. However a GASDS and Offertory declaration is required, and should be received by the Finance Office by the end of the February following Year End. This declaration covers:

- GASDS: retention of counting records, claimed amounts banked in full, no donations over £30 included;
- Completeness of Offertory: confirmation that all First Collections have been booked to the GL code used in the accounting system for this. In parishes where petty cash or other amounts are withdrawn from the cash income before banking a journal will be required to ensure that the gross amount is booked to parish income;
- The declaration must be signed by the Parish Priest and Chair of Finance;

GASDS

The Gift Aid Small Donations Scheme is a grant awarded in relation to up to £8,000 per church per tax year. The grant enables a claim equal to 25% of the cash donated each year in cash or contactless donations less than £30 can be submitted (this has increased from £20). The cash collections reported in the online cash sheet module can be used to prepare the data for each church's Gift Aid Small Donations Scheme annual claim. However, a declaration from each parish is still required relating to the scheme's rules. Only cash received for qualifying donations (less than £30) banked in full and recorded by denomination is eligible under the rules of the scheme. Accordingly, a declaration will be issued to each parish for each church at year end, this must be signed by the Parish Priest and returned to the Diocesan Finance Office. Donations received in church via contactless devices are eligible to be part of the GASDS claim (unless Gift Aided).

LEGACIES AND DONATIONS

Any legacies or donations greater than £7,500 must be reported to the Diocese so that due diligence can be applied. If a donation or bequest is given for some specific purpose it is important that this wish is honoured, and it may be necessary to create a restricted fund if the money will be retained over a long period in order for it to be applied for the intended purpose.

FUND ACCOUNTING

All parishes are likely to have at least one restricted account, as Christmas and Easter offerings are applied to the restricted account for the support of Parish Clergy. Parishioners making

offertory donations on those feasts should be informed that the receipts are applied in this way. These funds can be paid over to the parish clergy as income and comprise the bulk of annual income received by priests. More information on the support of priests is included in the Clergy Finance Handbook. This is available on the finance website via www.abdiocese.org.uk – the Finance committee should be familiar with this document as it lays out the parish's obligations towards the priest. Please note that there are different rules for married priests.

Parish accounts should be maintained in the simplest practical form, so funds should not be created except where specific restrictions apply to gifts received.

4 LOOKING AFTER THE PARISH ESTATE

STEWARDSHIP OF ASSETS

Parish accounts do not include Fixed Assets: all expenditure is booked within the year in which it occurs. New Fixed Assets are created in the Central accounts when very significant expenditure has been undertaken and a new asset for the Parish has been created (for example a new church, presbytery or hall).

However, all parishes are asked to maintain an inventory of important items owned by the parish. An asset register workbook can be found under [Useful Documents & Resources](#) on our website. Parishes are asked to use this to keep track of important items in the parish. It is suggested that items with a cost or value in excess of £250 are included in the inventory. This is particularly helpful when clergy join or leave the parish and enables clarity as to the ownership of presbytery items.

As a corollary to the parish asset register, it is recommended that clergy maintain an inventory of their own belongings. This helps to provide clarity when priests move from one parish to another.

MAINTENANCE OF PROPERTIES

The quinquennial survey, which reports on the condition of parish buildings every five years, is a key tool in planning ongoing maintenance of parish properties. This should be used as a guide to budgeting for an agreed programme of works each year and highlighting any need for fundraising or liaising with the Diocesan Finance Office when works with a cost greater than £7,500 are required.

COMMUNICATION WITH THE DIOCESAN FINANCE COMMITTEE

The DFC and its subcommittee must authorise all expenditure greater than £7,500. Financial approval thresholds are found at **Appendix 1**. The DFC comprises experienced Parish clergy and property and finance experts, and is able to provide guidance and support for parish projects as well as the necessary authorisation to undertake them. Papers are normally

submitted in advance to DFC. The project outline form is used for this and is found at **Appendix 2**. The DFC will support best practice in relation to project management and CDM (Construction, Design and Management) regulations, and will also highlight any additional consents required from HCC (Historic Churches Committee, which oversees works to listed churches) and the Art and Architecture Committee.

Where a parish will enter an overdrawn position as a result of completing a project the Diocesan Finance Committee will expect to see a plan for returning to a positive cash position: normally within five years.

HEALTH AND SAFETY

The Diocese uses Safety Toolbox as a management and monitoring system for health and safety in the parishes. The property team and colleagues at Safety Toolbox are always willing to support the parish with actions to improve the safety of those using our sites and the use of the parish database to document these actions. The Diocesan approach to Health and Safety has been commended by our insurers and this is an area of ongoing focus and commitment for our Diocesan trustees. In assessing projects for approval, the Diocesan Finance Committee is required to be satisfied that Health and Safety compliance has been evidenced.

5 MANAGING PROPERTIES

LETTINGS AND LEASES

Many parishes receive rental income for the hall, car park or a residential property.

HALL LETTINGS – ONE OFF OR SHORT-TERM

Hall lettings are managed by the parish directly. The PFC is advised to balance the income generation potential of lettings with the needs of the parish to use its own amenities for pastoral or catechetical purposes. A recommended Hall Hire agreement is published on the finance pages the Diocesan website www.abdiocese.org.uk. This outlines compliance aspects of the hire that must be considered: the hirer must not use our premises for purposes contrary to the teachings of the Catholic Church or which could cause offence. Safeguarding, insurance and licensing implications must be considered. The health and safety status of any premises provided to the public must be carefully monitored. It is not acceptable for hirers to use bouncy castles on Diocesan property.

LEASES AND TENANCIES

Longer term contractual arrangements must involve the Finance Office as parish itself cannot be a party to lease or tenancy agreement. In civil law the parish is not the legal owner of the properties: all parish properties are owned by the Diocesan Trust or Connected Trusts and are vested in the custodian Trustee the Arundel and Brighton Diocesan Corporation Limited. The Diocesan Trustees are the directors of this company, and any two of them are needed to sign

off on any lease or tenancy. The Diocesan solicitors are always used to produce the legal documents required. Longer term licences such as those giving Nursery providers access to the parish hall during specific hours are treated in the same way. A Charity Act report prepared by a suitably qualified surveyor is required to confirm that the best possible value has been achieved for the Diocesan charity. Full details on the property management pages via www.abdiocese.org.uk.

PROPERTY DISPOSALS

The sale of any part of the parish estate also goes through a carefully supported process with the close involvement of the Diocesan Finance Office. The Bishop and Trustees must approve any disposals, and must receive a Charity Act report in support of the transaction. Any sale of land or buildings triggers a Windfall Levy, whereby 35% of the proceeds are retained as a contribution to Diocesan funds. This can be waived or reduced in situations where the parish faces a major capital project or other financial cause for especial concern.

6. STAFF MATTERS

Compliance with HMRC expectations that all staff are paid via a payroll has been highlighted by our auditors as an increasingly urgent issue in our charity sector. All parishes staff are paid centrally on the Diocesan payroll. This protects the parish and Diocese from issues such as inadvertent failure of auto-enrolment into the pension scheme, which is mandated for all employees earning £10,000 per annum or more.

EMPLOYEES TREATED AS SELF-EMPLOYED

Constant vigilance is needed to ensure that the treatment of those regarded as self-employed is correct. Consultants and contractors for cleaning, gardening, maintenance and music services must all be reviewed carefully and periodically. If you are in any doubt please contact the Diocesan Finance Office as soon as you think there might be a problem.

LIVING WAGE

We have a canonical obligation to pay employees justly and the UK Living Wage is the mechanism for doing this. Please look out for announcements from the Diocesan Finance Office each November as the increase to the Living Wage is made public. This is announced through quarterly finance letters, the Ad Clerum and at www.abdiocese.org.uk. **From 2022 the UK Living Wage is £9.90** – no Diocesan employee will receive an hourly wage lower than this.

COST OF LIVING INCREASES

Staff of the central Diocesan offices receive an annual cost of living pay increase consistent with the Civil Service award. This will be announced to parishes at the end of the year, and it is advised that parishes adopt the same increase where possible so that wages of parishioners

keep pace with the real living costs experienced by our staff. Pay must be considered and reviewed annually, whether or not a payrise is given.

7. OTHER ISSUES

GDPR

Data protection regulations have caused all organisations to become more conscious of the privacy rights of those whose data is held. Practical templates to help us understand and embrace best practice are found on the diocesan website www.abdiocese.org.uk. Strict rules exist concerning the obligations of the Diocese as a Controller of personal data belonging to individuals. If the parish receives a request for disclosure of an individual's data this should be forwarded to E: coo@abdiocese.org.uk, as this may be a Subject Access Request, which must be dealt with according to a challenging timeframe.

FUNDRAISING REGULATOR

The Diocese is registered with the Fundraising Regulator and expected to abide by the Fundraising Code. This has a particular focus on how we approach donors who may be vulnerable or experiencing reduced capacity to make decisions.

SURPLUS CASH BALANCES

Parishes with surplus cash balances should consider using the Diocesan Deposit Scheme to earn interest. This is managed by the Diocesan Finance office and funds can be retrieved quickly if they are needed. The Diocesan Multi Asset Investment Funds can be used to seek growth over the longer term. A description of the funds and investment strategies is available at www.abdiocese.org.uk. Parishes are not permitted to enter into investment or savings arrangements outside of the Diocesan deposit scheme or investment portfolios.

WHISTLEBLOWING

If you have any concerns about the conduct of financial or administrative matters in your parish, you have a responsibility to raise your concerns. Contact the COO by phone or email coo@abdiocese.org.uk. The Whistleblowing policy is found on the Diocesan website.

APPENDIX 1

Financial Approvals Overview

Value	Approval	Notes
<£2,000	By Parish Priest or equivalent	
<£7,500	By Parish Priest with consent of PFC	
<£20,000	As above, but also DFC permission, usually by sub-committee where expenditure exceeds £7,500. Initial permission should be sought to commence design and proceed to tender and then to contract and construction. Permission should also be sought for any feasibility studies.	The DFC may ask to agree the specification of a project.
£20,000 <£50,000	As above	Building works under JCT contract (Joint Contracts Tribunal - a set of standard documents used by the building industry to help deliver your project) (usually minor works). Professional contract administration is therefore required.
>£50,000	As above, but permission of Full DFC required.	Where all the criteria will be met, and works are say <£100,000 the sub-committee may recommend that the application be considered by full DFC without a presentation in person.
Major projects	Permission required of Full Trustees	The ultimate responsibility for all approvals lies with the Trustees.
>£6.5 Million	Permission of Holy See may be required as an Act of Extraordinary Administration	

Note on Professional Services.

- Building professionals are required on all except the simplest parish building or repair projects. An appropriately qualified surveyor, architect or engineer.
- Appointed by the parish with the agreement of the DFC (usually by sub-committee).
 - Parishioners should not normally be engaged, but the DFC is prepared to consider particular exceptions, particularly in the case of small project.
- The supervision of projects by building professionals is an important way of ensuring that the major legal and safety issues of projects are addressed and of managing the risk of inadequate work.

Note on Tendering

- Small projects of <£15,000 may be accompanied simply by a comparative quote, but a range of 3 quotes is best practice and is encouraged.
- Projects in excess of £15,000 should have a formal tendering process, led by building professional, whose report should accompany the application.
- Projects in excess of £80,000 should include a Quantity Surveyor in the professional team.

Criteria.

Does the application demonstrate all of the following?

- A need for the project in line with the mission of the Diocese?
 - Does it fit with the Diocesan Property Strategy?
 - Does it relate to any safety or condition report?
- Local support and approval?
- That the opinion of the Art & Architecture Committee been sought?
- That it is being carried out with the support of an appropriate professional team?
 - Architect/Surveyor
 - Quantity Surveyor
- That the specification and design are free from any obvious flaws?
- That it represents good value? (As demonstrated, for example, by tender.)
- That funds are available? If not, is there any appropriate plan in place?
- There are not other matters which the parish should tackle first (e.g. repairs, statutory H&S items).

APPENDIX 2

Property Submissions for Approval or Review by DFC

Location:
Value of proposed works:
Brief Description :
Comments on how this relates to the most recent Quinquennial report (condition survey)
Comments on Professionals involved. (Who are the professional team? Are they parishioners?)
How up to date are the parish on Very High Health and Safety Items? (The DFC may require these to be dealt with as a priority before works commence.)
Current Parish Bank Balance:
Notes: (e.g. comments on particular pastoral needs or financial situation of the parish)

Attach (as appropriate):

- Extracts from Professional Reports
- Specifications of Works
- Parish income and expenditure statement for last available year (from AccountsIQ)

Is Advice from Art & Architecture Required? (Y / N)

Will a faculty from HCC be required? (Y/ N)

Decision:

Approved / Approved with conditions / Refer papers only to Full DFC / Request presentation to Full DFC / Refer to Trustees / More Information Required

APPENDIX 3

Parish Audit Questionnaire

This is the questionnaire parishes are required to fill out when selected for the annual audit. The Chair of the Parish Finance Committee can submit the questionnaire in consultation with the Parish Priest. Please ensure that the guidance in this Handbook has been reviewed prior to responding to the questionnaire.

NAME OF PARISH:

I confirm that the answers to the questions set out in Sections 1 to 8 of the attached questionnaire are true to the best of my knowledge and belief.

Signature _____

Date _____

Name (Block capitals) _____

Position _____

1. ORGANISATION

1.1 Does the Parish have a Finance Committee? (If no go to 1.6)

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If yes please provide the following details:

Chairperson

Members

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.....

.....

Frequency of meetings

1.2 Does the committee discuss/consult with regards to expenditure over an agreed limit?

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If yes please state limits

1.3 Do members of the committee authorise or make payments without reference to the parish priest?

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1.4 Are minutes taken and approved at each meeting?

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1.5 If the parish does not have a formal finance committee, please provide further information on how the finances of the Parish are monitored and controlled:

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1.6 Are members aware that there are guidelines for the Finance Committee on the Diocese website?

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YES	NO
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- 1.4 Does the committee set financial plans for the year ahead?
- 1.5 Does the committee discuss strategies for developing parish income?
- 1.6 How does the Finance Committee anticipate major expenditure?.....
- 1.7 How is spend managed against expectation?

- 1.8 Are you as a committee/FC member or Chair being provided with the information you require to have financial oversight?
- 1.9 Does the Parish Finance Committee review and approve the Parish Annual Return/Accounts?
- 1.10 Is the final parish return/financials shared with the parish in general?
If so how?.....

2. CASH HANDLING

- 2.1 Where are monies from offertories, fundraising events etc stored until counted?
- 2.2a Are two people present when money is counted?
- 2.2b Do all the counters sign the weekly cash sheet/counting sheet?
- 2.2c Is cash counted by the counters immediately after the related mass? If not, please note down when it is counted.
- 2.3 Is there a rota of counters? If not please provide further information about who is selected to count the cash:
- 2.4 Are the contents of gift aid envelopes written on the envelope when opened?

YES NO

- 2.6 Is cash extracted from collections weekly offertory for parish expenditure before banking?

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- If yes,
 (a) upon whose authority?
- (b) Is this expenditure recorded within the accounting records of the parish?

- (c) Are there invoices and/or receipts in support of the expenditure incurred?

- 2.7 Are reasons for discrepancies explored and satisfactorily explained?

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- 2.8 What level of cash is usually retained on the premises?
- Apart from Christmas and Easter collections and special events with a limit of £7,000, is the amount of cash on the premises less than the limit for insurance purposes of **£500 outside a safe or strong-room or £3,500** when secured in a safe or strong-room, and if more do you advise the Diocesan Finance Office appropriately?
- 2.9 Where is the cash held between collections and banking?.....
- 2.10 Do banking procedures vary each week?

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Debit/Credit Cards

- 2.11 Does the parish use debit/credit cards?

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- If so who has access to them?
- 2.12 Please specify how many cards are held.....
- 2.13 Are the card statements checked monthly?

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- 2.14 Who checks the card statements?
- 2.15 Are receipts submitted by the purchaser for review and retained for six years (paperless retention is okay)?

3. BANK ACCOUNTS

3.1 Please provide details of all bank accounts including those closed and opened in the year:

Branch	Type of Bank Account	Account No	Sort Code
.....
.....
.....
.....
.....

If the above space is insufficient please provide details on a separate sheet.

3.2 Are all transactions in each account posted to the AIQ system?

3.3 Are bank reconciliations performed for each account?

If yes,

(a) with what frequency?

(b) who performs the reconciliations?

4. ACCOUNTING

4.1 Who is responsible for the maintaining the accounting records of the parish?

Name

Who are the authorised cheque signatories?.....

4.2 Are records available for the last 6 years?

4.3 Is the documentation supporting each transaction retained for six years (paperless is fine)

4.5 Are accounting records updated on a regular basis?

If so, please state how often

4.6 Are blank cheques ever pre-signed?

4.7 Are cheque stubs completed at the time of payment?

4.8 Are the details of cheque receipts individually noted in the cash book (drawer, donor restrictions etc)?

5. GIFT AID AND GIVING

5.1 Where Gift Aid is being claimed, has a signed Diocesan Gift Aid Declaration form been obtained for each donor and uploaded into Giftwise

5.2

a) For offertory cash collections, are pre-numbered envelopes used and a Gift Aid register kept to ensure the donor can be clearly linked to the donation in your records?

5.3 Is the parish aware of the Gift Aid Handbook at <https://www.abdiocese.org.uk/administration-finance/fundraising-gift-aid>

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6. PARISH STAFF

6.1 Does the parish have employees?

6.2 Are they paid via diocesan payroll?

6.3 Do employees have a contract of employment?

6.4 Are all payments of salaries and wages properly authorised?

Who authorises?.....

6.5 Are payments made regularly to service providers (eg cleaners, gardeners, organists, musicians) who do not present an invoice for their services and are not paid via the payroll?

6.6 Have you checked their self-employed status?

6.7 Are they paid as a consultant or through a limited company?

Please provide details.....

6.8 Do you employ casual labour?

Please provide details.....

YES NO

6. PARISH STAFF (cont'd)

EXPENSES

6.6 Do claimants complete an expense form?

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6.7 Are relevant receipts retained for six years?

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6.8 Are expense forms authorised by the Parish Priest or a committee member that is not the claimant?

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6.9 Do staff other than the Parish Priest claim expenses?

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6.10 How are expenses paid?

6.11 Does the Finance Committee review salaries and wages costs annually?

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6.12 Who approves pay increases?.....

6.13 What records are maintained in support of the pay increases?.....

YES NO

7. DATA SECURITY

7.1 Do you maintain a database with parishioners' details?

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7.2 Who has access to the database?.....

7.3 How do you ensure data is not shared without authorisation?

YES NO

8. PARISH ASSETS

- 8.1 Does the Parish have an inventory of important or valuable assets?
- 8.2 If there is no inventory, what procedures are in place to ensure that the assets of the Parish are safeguarded?
- 8.3 Please provide details of your most recent quinquennial review including when the last one was carried out and details of major repairs recommended to be carried out:
