



THE CATHOLIC DIOCESE OF
ARUNDEL & BRIGHTON

PARISH FINANCE COMMITTEE HANDBOOK

Version: November 2024

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BISHOP'S 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.

A handwritten signature in black ink that reads "Richard Mott". The signature is written in a cursive style with a small cross at the beginning.

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.

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.

Our new parish arrangements in the Diocese will dissolve the canonical boundaries between communities within the former deanery. This means that there will only be one canonical finance committee within the parish: this will involve representatives from all the churches so that the committee is truly well-informed about the financial situation and pastoral priorities within the parish. This document refers to the existing status of our parishes prior to creating the new canonical realities of the Pastoral Plan.

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 (PFC)

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)
- Agreeing plans and forecasts for parish income and expenditure (annual)
- Fundraising
- Staff costs and payroll compliance
- Contribution to schools/chaplaincy
- Sharing of projects and resources with the parishes of the deanery
- GDPR

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 PFC

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 necessary 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 require 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. Support with running these reports can be given by the Finance Office in Crawley.

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 must be signed by the Parish Priest and scanned to the Diocesan Finance Office to certify that the scheme has been applied correctly. 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 in the finance section of the diocesan website www.abdiocese.org.uk/administration-finance/home – 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). We do not capitalise repairs or maintenance.

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 in the finance pages the Diocesan website: www.abdiocese.org.uk/administration-finance/lettings. 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 the 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 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: www.abdiocese.org.uk/administration-finance/property-insurance.

When considering leases and tenancies the Diocese will have regard to strategic matters in the parish and deanery, and will seek assurances that the decision to enter into the contractual arrangements has the knowledge and approval of the Moderator elect and all clergy.

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. Where the parish has exceptional financial constraints an application can be made to the Diocesan Finance Committee (DFC) for the Diocese to grant some of the levy funds back to the parish.

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 parish 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.

Recruitment of staff

The creation of new parish roles should be discussed with the Chief Operating Officer, who can support with benchmarking, job descriptions and recruitment. Parishes are expected to implement the guidance in the **Recruitment Policy** ([in the Employment Handbook](#)) to reduce the risk of making inappropriate appointments. Contracts of employment create a long-term financial commitment for the parish and the creation of new roles should be considered at parish and Deanery level in the same way that significant property projects are. Any restructuring must be planned carefully with the help of the COO and retained HR support to ensure that we act within employment law.

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 to ensure that the Diocese complies with HMRC requirement to apply employment law correctly.

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. In 2025 the UK Living Wage is £12.60 – 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 public sector/not for profit benchmarks. This is 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. The Diocesan Finance Office can support with benchmarking.

When determining whether somebody providing services to the parish is an employee (and must be payrolled) or can be treated as self-employed we use the Government's questionnaire: [Check employment status for tax - GOV.UK](https://www.gov.uk/government/forms/check-employment-status-for-tax)

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: [Diocesan Guidance & Policies | Administration & Finance | Arundel & Brighton Diocese](#).

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 (SAR), which must be dealt with according to a challenging timeframe.

Everyone has the right to see the data that an organisation holds about them – this means that we should never create data that we would not be happy to share. Emails, minutes, documents, file notes and messages on work phones are all in scope for a Subject Access Request so please encourage all parish colleagues to be mindful about what data retained in all formats. A key principle in Data Protection is that we should only retain the personal data that we need and have a legitimate reason for holding.

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. Parishes are expected to comply with the **Ethical Fundraising Policy** found at [Diocesan Guidance & Policies | Administration & Finance | Arundel & Brighton Diocese](#)

Charitable giving

Parishes must take care that fundraising for third-party organisations falls within our own charitable objectives and is permitted. Where the parish proposes to make a grant (from parish funds) or raise a collection for a third-party charity or cause permission should be sought from the Finance Office by contacting the COO, who retains a list of causes and charities that have been approved. Donations to overseas projects can only be approved

after careful due diligence. It is recommended that recognised aligned international charities are entrusted with funds for development projects overseas where this is suitable.

Surplus Cash Balances

Money owned by the parish should be used for charitable objectives as it has been donated by our stakeholders to support the work of the church. Our charitable objectives are the advancement of the Roman Catholic religion and education. Funds that are not immediately needed can be held in three ways:

- Parish bank account (does *not* accrue interest)
- Diocesan deposit account (interest accrues)
- Diocesan investment funds (M1 and M2) – two portfolios with slightly different levels of risk.

The Deposit scheme and investments are managed by the Diocesan Finance office and funds from both 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 on this page:

www.abdiocese.org.uk/administration-finance/finance.

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 at T: 01293 651145 or E: coo@abdiocese.org.uk. The Whistleblowing policy can be found on the Diocesan website: www.abdiocese.org.uk/administration-finance/policies.

APPENDIX 1: DIOCESAN FINANCE COMMITTEE (DFC)

APPROVAL OVERVIEW

Value	Approval	Notes
<£2,000	By Parish Priest or equivalent	Expenditure above £2,000 should be discussed with the Parish Finance Committee.
<£7,500	By Parish Priest after formal consultation with PFC.	Consultation to include detail of how Construction Design Management regulations are managed.
<£50,000	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 and request the appointment of professionals where needed. Permission is likely to be granted by the sub-committee to DFC but all DFC criteria apply.
>£50,000	As above, but permission of Full DFC required.	Building works under JCT (Joint Contracts Tribunal) contract (usually minor works). Professional contract administration is therefore required. Where all the criteria will be met the application may be considered by full DFC without a presentation in person.
Major projects >£150,000	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: either a Surveyor or Architect.
- Appointed by the parish with the agreement of the DFC (usually by sub-committee). Parishioners cannot generally be engaged, but the DFC is prepared to consider particular exceptions, in the case of smaller projects.

- 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

- Projects in excess of £50,000 must have a professionally led specification and tendering process (not necessarily binding) whose report should accompany the application to Diocesan Finance Committee (DFC).
- Smaller projects of £20k to £50k must be accompanied by a range of 3 quotes.
- Projects under £20k should have 3 quotes. For projects handled at local level a prudent judgement should be made around seeking best value, having regard to the cost and complexity of the works.

DFC Criteria

Is the parish up to date with Health and Safety? Is the quinquennial up to date? Both are essential in order to establish the priority of the project.

Does the application demonstrate all of the following:

- The project is strategically sensible and has the support of the Moderator (or Moderator designate) – having been considered by the Deanery clergy.
- That it is being carried out with the support of an appropriate professional team? (Architect/Surveyor or Quantity Surveyor)
- That the specification and design are free from any obvious flaws?
- That it represents good value? (As demonstrated by including tendering or comparative quotes).
- That funds are available? If not, is there any appropriate plan in place? (For projects where funds are not readily available a cash flow projection is expected, identifying how funds will be raised and over a specific time line (ordinarily a maximum of ten years).
- There are no other higher priority matters (e.g. repairs, statutory H&S items).
- That the opinion of the Art & Architecture Committee been sought?

APPENDIX 2: DFC APPLICATION FORM

Property Submissions for Consideration by the Diocesan Finance Committee

Location:
Value of proposed works:
Brief description of project:
Comments on how the project relates to findings from the last quinquennial inspection:
Comments on quotes received and contractor chosen (3 quotes required unless preferred supplier agreed with Diocese). Does the proposed contractor have the required insurance and qualifications? - complete Contractor Checklist on SafetyToolbox - this will be reviewed by Property Team:
Comments on Professionals involved (independent project manager/surveyor):
How up to date are the parish on Very High Health and Safety Items? (The DFC expects that these will be dealt with before other projects are undertaken.)
Do the proposed works require Building Regulations and/or Planning Permission? – if so, supply information about this:

Current Parish Bank Balance/ funds available – please identify and any other key financial commitments:

Notes: (e.g. comments on particular pastoral needs or financial situation of the parish):

Attach (as appropriate):

- Extracts from Professional Reports
- Specifications of Works
- Income and Expenditure Statement for last available year
- Quotes received
- Evidence of the support of the Moderator (or Moderator Designate where relevant)

Is Advice from Art & Architecture Required? Yes No
Will a faculty from HCC be required? Yes No

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

Parishes are required to fill out this questionnaire 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.

Parish Questionnaire for the Financial Year Ended: 31 December 202...

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 _____

YES	NO
-----	----

1. ORGANISATION

1.1 Does the Parish have a Finance Committee? (If no go to 1.12)

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If yes, please provide the following details:

Chairperson:

Members:

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:

		YES	NO
1.3	Do members of the committee authorise or make payments without reference to the parish priest?		
1.4	Are minutes taken and approved at each meeting?		
1.5	Are members aware that there are guidelines for the Finance Committee on the diocesan website?		
1.6	Does the committee set financial plans for the year ahead?		
1.7	Does the committee discuss strategies for developing parish income?		
1.8	How does the Finance Committee anticipate major expenditure?		

1.9 How is spend managed against expectation?

1.10	Are you as a committee/FC member or Chair being provided with the information you require to have financial oversight?		
1.11	Does the Parish Finance Committee review and approve the Parish Annual Return/Accounts?		
1.12	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:		

1.13	Are the final parish financial statements shared with the parish in general? If so how?		
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2. CASH HANDLING

YES	NO
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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?

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

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 out 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?

YES	NO
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Debit/Credit Cards

2.10 Does the parish use debit/credit cards?

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If so who has access to them?

2.11 Please specify how many cards are held:

2.12 Are the card statements checked monthly?

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2.13 Who checks the card statements?

2.14 Are receipts submitted by the purchaser for review and retained for six years (paperless retention is okay)?

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3. BANK ACCOUNTS

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

Sort Code	Account Number	Account Name
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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?

YES	NO

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)

4.4 Are accounting records updated on a regular basis?

If so, please state how often:

4.5 Are blank cheques ever pre-signed?

4.6 Are cheque stubs completed at the time of payment?

4.7 Are the details of donations recorded in the accounting system
(including the any restrictions?)

4.8 Are electronic payments used by the parish?

4.9 If they are

4.9.1 who creates the templates?

4.9.2 who authorises the templates?

YES	NO
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4.9.3 Who raises payments on HSBC?

4.9.4 Who authorises payments on HSBC?

4.9.5 Are the supporting documents kept and available?

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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 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?

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

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 payments made regularly to service providers (eg cleaners, gardeners, organists, musicians) who are not paid via the payroll?

6.5 Have you checked their self-employed status?

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

Please provide details:

YES	NO
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6. PARISH STAFF (cont'd)

EXPENSES

- 6.6 Do claimants complete an expense form?
- 6.7 Are relevant receipts retained for six years?
- 6.8 Are expense forms authorised by the Parish Priest or a committee member that is not the claimant?
- 6.9 Do staff other than the Parish Priest claim expenses?
- 6.10 How are expenses paid?
- 6.11 Does the Finance Committee review salaries and wages costs annually?
- 6.12 Who approves pay increases?

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7. DATA SECURITY

- 7.1 Do you maintain a database with parishioners' details?
- 7.2 If so, who has access to the database?
- 7.3 How do you ensure data is not shared without authorisation?

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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?

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