

Archdiocese of Southwark



Parish Financial Administration for Parish Priests

September 2017

FOREWORD

Our Guidance Notes were last fully revised in 2008. It is now judged timely to issue a fully updated version of these Notes to reflect changes such as the enhanced and systematic Health & Safety provision in our parishes. This is not a comprehensive manual but rather a compendium and summary of our standard procedures, which I rule as normative for this Diocese.

I commend these Notes to you in the trust that they will be a dependable assistance in matters of Parish Financial Administration. The Diocesan Finance Office is always happy to answer your more detailed questions.

A handwritten signature in black ink, consisting of a large, stylized capital letter 'P' with a crossbar that loops back to the left. To the left of the 'P' is a small plus sign '+'. Below the 'P' are the letters 'Peter' written in a cursive, lowercase script.

Archbishop Peter Smith

The following notes take as their starting point Can. 1284 of the Code of Canon Law:

"All administrators are bound to fulfil their office with the diligence of a good housekeeper."

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[Chapters marked * should be read first as a priority on taking over a parish.]

Please note that the subject of Expenses & Remuneration to Priests is dealt with in the companion publication (latest version February 2017) *Summary of Regulations on Payments & Benefits to Priests and Deacons*.

Finance

*** Banking & Parish Charge Card**

In order for the Diocese to satisfy the Charity Commission that it has oversight of its finances, it is necessary for each parish to maintain its accounts solely with NatWest Bank (part of the Royal Bank of Scotland Group). **Should a parish, for any exceptional reason and with the authority of the Diocese, maintain a bank account with any other bank, the Financial Secretary and Episcopal Vicar for Finance must be signatories on the bank account mandate and the details of that account must be shown on page 9 of the parish Financial Return.** The parish bank account must be in the name of the church, stating both the dedication and location; this name must appear on the cheques along with “A Registered Charity”. The use of a full parish name will help to identify you to the bank when giving payment instructions. Parish monies must never be held in an account in any other name and certainly not in an account in the name of the priest. It is fraudulent to obtain personal banking terms, conditions and rates of interest on parish monies, which are charitable funds. Any priest doing so opens himself to serious criticism and suspicion and makes himself vulnerable to action by statutory authorities, possibly involving prosecution.

The Diocese has agreed a bespoke Bank Mandate with NatWest; the Financial Secretary and the Episcopal Vicar for Finance are automatically signatories on all accounts. As a minimum, the Parish Priest **and one other priest** (e.g. from a neighbouring parish) should be signatories to each parish account. Many Parish Priests find it practical to include lay employees or volunteers (e.g. a member of their Parish Finance Committee) as signatories to the parish bank account.

The Parish Priest may sign, solely, cheques up to and including £5,000. For all higher amounts, he must obtain a second signature. Other signatories to the account may sign, solely, up to and including £1,000; two Authorised Signatories, other than the Parish Priest, may sign together up to and including £5,000.

The Diocesan Financial Secretary and the Episcopal Vicar for Finance may sign, solely, up to £5,000 on parish accounts. They may provide a second signature on a parish cheque, if no second signature is available locally. If such a second signature from the Diocesan Finance Office is required, please send copies of all the relevant documents (invoice, letter, etc.) backing the payment unless the cheque is in respect of the payment of a Diocesan Assessment.

For personal security, but also for insurance reasons, cash should be taken to the bank by two people together and the times of visiting the bank each week should be varied. Arrangements can be made at a local branch for the drawing of cash. A maximum of £500 per week is the Diocesan standard, but this may be varied on application to NatWest via the Diocesan Finance Office. You will normally be asked to nominate who is authorised to cash cheques under an arrangement with a local branch that is not your own branch.

It is strongly recommended that each parish, where possible, operates only one bank account, as this makes for an easier bank reconciliation each month (see **Appendix III: Basic Accounting Procedures**).

On-line banking is not permitted for parishes at this time other than for calling up account information, as this facility does not offer a sufficient level of security and compliance with the signing limits on the bank account mandate.

The current account balances of the parishes and Diocesan accounts are pooled under a Cash Management Scheme, whereby the whole Diocese can benefit from the total balances held. Also, parishes pay no bank charges on standard banking activity and are not subject to the usual punitive charges if they overdraw their account for a few days.

All routine queries relating to a parish bank account should be referred **NOT TO THE LOCAL BANK BRANCH** but to the bank's **Corporate Service Team** dedicated to the relationship with the Diocese (the contact details are attached). Within the Charities sector of the bank we have a dedicated Relationship Director, to whom branch staff should be directed when transaction difficulties in local branches (e.g. with cheque encashment) are encountered. Contact details for the Corporate Service Team and Relationship Director have been provided to all parishes and are updated regularly.

Any changes to the Bank Mandate, including change of Parish Priest, should be made using our bespoke forms available from the Diocesan Finance Office and NOT any forms obtained from a local bank branch. Mandate changes will be presumed to apply to all that parish's bank accounts unless otherwise specified. Please complete and return the Bank Account Enquiry Forms sent to parishes from time to time by the Diocesan Finance Office. This ensures that we have the latest mandate information for a parish and, for your protection, can help us handle queries from NatWest about signatures on parish cheques or where a fraud is suspected.

The permission of the Archbishop should be sought, via the Diocesan Finance Office, for any bank borrowing. The Finance Office can advise on terms and formalities for borrowings and will arrange the borrowing with NatWest.

A parish charge card or cards (maximum limit £5,000 for the Parish Priest; £1,000 for others) can be provided to the parish by the Card Division of NatWest. The Parish Priest should apply to the Diocesan Finance Office for an application form. This is the recommended way of making general and household purchases for the parish. It reduces the need for cash and avoids the need for a Parish Priest to reimburse himself, which can have income tax implications, and it reduces the number of cheques that he must issue to himself (which is not best practice). Direct debits **MUST NOT** be set up on the parish charge card, as only the supplier has the right to cancel such an arrangement.

Not all monies held jointly by groups of parishioners for religious purposes are parish funds. Consequently, social groups and other bodies should not advertise themselves, nor open bank accounts, as, for example, St. Martha's Church Music Group, which might suggest its funds are part of those monies that belong to the parish and the Diocesan charity.

In law, a club is usually a voluntary association of people and the funds of the club are the joint property of the members, who decide by some democratic decision on how the money is spent (usually through an elected committee). A group like this, linked to a parish, should declare itself as: *The Music Club – St Martha’s*, thereby making its club status evident, and avoiding the words ‘parish’ and ‘church’. All parish /Church / charitable money must be under the control of the Trustees’ agent, the Parish Priest.

There are significant legal regulations governing public collections, such as door to door collections, carol singing collections etc. (A collection in a church building during a service is not a public collection for these purposes). Please contact the Diocesan Finance Office if you intend to do anything like this, but please note that if you are really collecting for some other charity you should have their permission and act under their direction and authority.

***Bookkeeping, Accounting & Financial Return**

The system of bookkeeping and drafting of parish accounts is left to the discretion of the Parish Priest, guided by his Parish Finance Committee. Whatever system is chosen, it should provide accurate information that may be easily and reliably transferred to the Financial Return at the end of the year. Where accounting is undertaken by computer, **an adequate system of regular back-up and password protection should be in place.**

Where a priest moves to another parish, he should, wherever feasible, ensure that the accounts are up-to-date by the time he leaves the parish. Ideally he would produce a Financial Return for the part of the year up to his date of departure. Thus it is always desirable to keep the parish bookkeeping up-to-date on a monthly basis.

Financial Return pro-formas are sent out at the beginning of each year together with guidance notes. A generous four months is allowed to parishes to complete and submit their Financial Return (by 30th April at the latest). In many parishes suitably qualified lay people will be happy to assist with the bookkeeping and preparation of the annual Financial Return. In some circumstances it may be appropriate for the Parish Priest to employ a professional accountant to prepare the Financial Return for consideration by the Parish Finance Committee. The Return should be signed by the Parish Priest and one member of the Parish Finance Committee and, where necessary (Ordinary Income in excess of £100,000.). It should be accompanied by the report of an Independent Examiner in a form of words already provided to parishes in separate Guidelines (available from the Finance Office). Failure to produce these two documents by any parish puts the Diocese in a difficult position in fulfilling its statutory obligation to provide full and fair audited accounts to the Charity Commission within the Commission’s deadline and can result in serious penalties for the Diocese.

Timely filing of the parish Financial Return is obligatory under the provisions of Charity Law (to enable the Trustees of the Diocese to submit their audited consolidated accounts to the Charity Commission) and under Canon Law (Can. 1287 §1).

Under the provision of Canon Law (Can.1287 §2), a Parish Priest should give an account to his parishioners of how the money they have given or raised has been used. Canon Law does not call for disclosure of the full Financial Return to parishioners, although sharing the main points of the return is the recommended practice in the Diocese.

The Diocese operates a programme of internal audits to ensure that parishes are complying with Diocesan accounting practice. Under this programme a parish can expect to be reviewed at least once every five years. These reviews are sufficiently rigorous to satisfy the requirements of HMRC for Gift Aid purposes.

For Basic Accounting Procedures please consult **Appendix III**

Gift Aid

Separate Gift Aid Guidance Notes are updated annually by the Diocesan Gift Aid Office and sent to each parish. These should be strictly adhered to. The Gift Aid Secretary will be pleased to help with any queries.

The tax refunds through the Gift Aid scheme are of great value to parishes and all Parish Priests are urged to run such a scheme and maximise the parish income from this source. The Diocese is able to obtain a refund of 25p for every £1 given under Gift Aid. Scrupulous care is required in the administration of the scheme. Where the Diocesan internal auditors discover discrepancies and over-claiming of tax refunds, this is notified to HMRC and the appropriate amount is refunded.

Gift Aid donations must be properly recorded either through the numbered envelopes, which are issued annually by the Gift Aid Office, by means of clearly identifiable tailor-made envelopes (e.g. for visitors to the church), which can be matched to a Gift Aid Declaration, or via credits to the bank account or cheques (photocopy to be kept). Claims for refunds are submitted each month for parishes using the GiftWise software, or once a year via the Gift Aid Office on pro-formas issued by that Office for parishes not using GiftWise. Claims for tax refunds should not be made if there is any doubt about the documentation of the receipt of donations.

Claims can only be made for amounts, where the tax payer has paid sufficient tax in that year to cover all the refunds on their donations under Gift Aid. Donors should be reminded of this once a year through the parish newsletter.

Commission at a rate of 7.5% (for parishes using GiftWise) or 8% (for all other parishes) is charged by the Diocese on the tax refund. Of this 3% or 3.5% is retained to cover administrative costs of the Gift Aid office, 1.5% is used in support of the upkeep of the Cathedral and 3% supports the costs associated with the Diocesan Safeguarding Commission and Office.

It is not possible to process a claim for a tax refund on behalf of a parish until the Financial Return for the previous year has been received by the Diocesan Finance Office.

A payment made by a Charities Aid Foundation (CAF) or Charities Trust voucher cannot be treated by the parish as a donation for Gift Aid purposes, as the donor receives tax relief through the CAF, providing that individual with more money to disburse to charities. Parishes receiving such a voucher should complete their bank details in the space provided and send it either direct to CAF or the Diocesan Gift Aid Office for action.

GASDS (Gift Aid Small Donations Scheme)

This was introduced in April 2013 by HMRC so that charities could benefit from tax relief on loose cash donations up to a limit of £8,000 per year (increased in tax year 2016/2017 from £5,000) per Mass Centre within a parish. Information should be provided to the Finance Office on Appendix 1 of the annual Financial Return (summary of offertories) in order that the Gift Aid Office can claim this rebate on behalf of parishes.

Diocesan Second Collections

The dates for Diocesan Second Collections are shown in the Southwark Directory. They should be taken up as a genuine Second Collection and NOT as a retiring collection (which can seem an after-thought, does not honour the congregation's act of giving out of gratitude and charity and it does not carry the symbolic gesture of the people's offerings being brought up to the priest). Collections should be forwarded to the Diocesan Finance Office promptly (and certainly at least once a quarter) for onward passing to those for whom the collection has been made and for use for the stated purpose. The Finance Office sends to the parishes at regular intervals a pro-forma detailing Second Collections due and amounts paid.

The Apostleship of the Sea and CaTEW (Bishops' Conference of England and Wales) request that the collections are sent direct to the body itself (together with their own Gift Aid Declarations).

CAFOD has two Family Fast Days in Lent and in October. The proceeds of these appeals should be sent direct to CAFOD (together with their own Gift Aid declarations). In all these cases the money sent direct **should be forwarded as soon as possible after the appeal / collection** and in due course be advised to the Diocesan Finance Office on the pro-forma sent at intervals to parishes.

Collection monies payable to the Diocesan Finance Office (with the exception of Crib offerings, which are sent in January) should be sent to the Diocesan Finance Office before 15th December; **if not, they must be shown as an uncleared cheque or as a liability in the Financial Return under *Payments due at the year end*.**

Mission and other Appeals

Each year a different missionary society is authorised by the Archbishop to make an appeal throughout the Diocese. This is advised in the *Ad clerum*. The proceeds of this collection should be sent direct to that Mission. Any collection taken up in church for a third party charity **MUST be counted and banked by the parish** and a cheque subsequently issued to the third party.

The *Missio* (formerly APF) red Mission boxes are a recognised scheme for raising funds. The proceeds should be sent direct to *Missio*.

Whilst donations from surplus parish funds, “within the limits of ordinary administration” (see Can. 1285) i.e. up to £10,000 in this Diocese, may be made to other charities and organisations of a charitable nature, it is more advisable, especially if the money is to be sent to a mission or project overseas, to have a separate collection or fund-raising event to fund your support.

Loans to the Diocese

See **INVESTMENTS**

Investments

Do not make any investments of surplus funds directly yourselves, as the Diocesan Trustees must authorise all investment activity. With the agreement of the Parish Finance Committee, it is appropriate to manage cash surpluses by way of bank deposits. These should be with the Diocese’s main bankers, NatWest, unless specific permission for another bank deposit account is granted by the Diocesan Finance Office. Any other investment (stocks, bonds etc.) must be sanctioned by the Finance Office, which will seek professional investment advice in accordance with the *Charities Act*.

For longer term investment and capital growth, the Diocesan unit trust (Cluniac Investments) is available. Capital invested purchases units in a basket of Government Bonds and UK, European and overseas stocks, which is professionally managed by our City investment managers under the supervision of the Diocesan Investment Committee. Units may be liquidated at any time. Cheques covering dividends are sent to the parish by the accountants, *haysmacintyre*, half-yearly (in January and July, covering the periods to 31st December and 30th June respectively).

Surplus funds can also be placed with the Diocese, making a valuable contribution to the DDF, from which the Diocese funds the operation of the Centre for Catholic Formation, the Southwark Catholic Youth Service, certain major school projects and, where it can, the Governors’ contribution to selected school building / repair projects, where other funding sources are not available. The interest paid by the Diocese (currently 1%, but subject to variation from time to time in line with market rates) is a competitive rate, when compared with most banks’ deposit rates for

commercial clients. Parish funds remain immediately accessible; as such loans to the Diocese can be repaid to the parish by return of post.

Borrowing by Parishes

The 1979 Banking Act prohibits the acceptance of loans from private individuals with the payment of interest. If interest-free loans are accepted from parishioners or other private individuals, formal receipts must be given. The form of words for this receipt is given as **Appendix IV** to this booklet and may be photocopied. Three copies of the receipt should be prepared for each loan: (i) for the person granting the loan, (ii) for the parish records, (iii) for filing at the Finance Office. All three copies should be sent to the Diocesan Finance Office for signature by the Financial Secretary.

NB.

If a loan from a parishioner is converted into a gift at a later date, THE LOAN SHOULD FIRST BE REPAYED TO THE PARISHIONER AND A FRESH CHEQUE ISSUED BY THE PARISHIONER TO THE PARISH TO DISTINGUISH THIS AS A GIFT. THE PARISHIONER SHOULD STATE IN WRITING THAT THIS IS INTENDED AS AN UNCONDITIONAL GIFT.

Inter-parish loans

Money should not be loaned from one parish to another without permission first being obtained from the Diocesan Finance Office. A Loan Agreement will be issued stating the period of the loan and the repayment terms agreed between the two parishes (i.e. the Parish Priests, after consulting the Parish Finance Committee, in each case) and this is signed by the Parish Priests. Such a loan is interest-free.

The funds should pass via the Diocese rather than direct between the parishes, so that the transaction may be properly identified and recorded in the Diocesan accounts. The loan should be recorded in the Financial Returns of both parishes.

Richer parishes should also seriously consider providing grants to poorer parishes by voluntary transfers from their surplus income and savings. Gifts in excess of £10,000 must be referred to the Archbishop via the Diocesan Finance Office (see Can. 1285 & 1291). Poorer parishes are often in financial difficulty when facing maintenance and repair bills.

Diocesan Assessments

The Finance Office issues early in the year, as soon as the figure is available, that year's Assessment for the parish for the Diocesan Development Fund (DDF), the Clergy Support Fund (CSF), the Bishops and Safeguarding together with the date payment is due. All Assessments should be sent to the Diocese by 15th December at the latest; **if not, they must be shown as a liability in the Financial Return under *Payments due at the year end*** and sent to the Diocese as soon as possible.

Remember! You can set up a Standing Order at your bank to spread the payment of the first two and larger of these Assessments over twelve monthly payments or give instructions to the Diocesan Finance Office to deduct payments from your parish loan to the Diocese. Please ask the Finance Office about this.

The base for the DDF Assessment was last reviewed in 2007 (for 2008 payments onwards) and is currently: 25% of (Offertory figure less £7,000 “tax free allowance”) rounded up. The CSF Assessment has been held at the same numerical amount since 2002. The Bishop’s Fund and the Safeguarding Assessments are based upon the parish Mass attendance figure published in that year’s *Southwark Directory* and are currently calculated per capita at £2 and 33p respectively. A contribution towards the costs associated with the Diocese’s Safeguarding Commission and Office is raised from the commission charged by the Diocese on Gift Aid tax refunds (see section on **Gift Aid** in these notes).

Where a parish is in the care of a religious order or a priest of the Ordinariate, the order / Ordinariate may receive from parish funds the amount of the CSF Assessment that would otherwise have been sent to the Diocese, as a contribution towards the care of their priest. The same applies in the case of priests of the Personal Ordinariate of Our Lady of Walsingham. Since 2015, the Diocese makes a payment to the home Diocese of any priest from an overseas Diocese. The amount will vary according to whether the priest is the sole priest in a parish or an Assistant Priest and it will depend on that specific parish’s CSF Assessment. The Diocese forgoes the income (or a proportion of the income, where Diocesan priests hold appointments in the parish) to its own Clergy Support Fund from the parish Assessment in these cases.

Fundraising

The permission of the Archbishop, by application to the Diocesan Finance Office, is required before a professional fundraising organisation may be appointed.

Premises

*** Care of and work to Church, Hall and Presbytery**

A PARISH, AS FAR AS POSSIBLE SHOULD MANAGE ITS OWN AFFAIRS UNDER THE LEADERSHIP OF THE PARISH PRIEST. By virtue of the authority vested in the Parish Priest by the Code of Canon Law (Can. 1279 §1) administration of the parish rests with him. Canon Law distinguishes between ordinary (Can. 1281 §1) and extraordinary (Can. 1281 §2) acts of administration.

Permission is not required for routine maintenance and repair work costing less than £10,000 so long as it does not involve structural alterations or material change to the buildings. Material changes include a change of colour scheme.

Permission is always required to let, sell or purchase property. Tenants and long-term guests are not permitted in the Presbytery, as this compromises its confidential environment and raises safeguarding issues. If there is an exceptional reason for having a long-term guest, permission must be sought via the Diocesan Finance Office.

Proposals for what should be done to parish property normally originate in the parish and not in the Diocese or any Diocesan committee. The Diocesan procedure for dealing with works over £10,000 should be understood as precautionary and a sharing of experience and best practice. It also ensures that all legal requirements are complied with and that the Trustees are fully aware of major spending in the Diocese.

When considering whether permission is required for particular expenditure, a general guide is the code you would use to classify it on the Financial Return. For example, if it falls under *Extraordinary Expenditure*, you will almost certainly need to apply to the Archbishop, via the Diocesan Finance Office, for permission or consent.

a) Church or Chapel

The permission of the Archbishop is required for:

- The employment of an **architect** or **surveyor** for works to the church. **Before any instructions are given**, the name (with details of qualifications and experience) should first be submitted to the Finance Office for approval.
- Major works including extensions, liturgical re-ordering, church lighting, structural alterations, heating, major redecoration schemes, new lighting, change of design of windows and renewal of permanent fixtures and fittings (e.g. altars, ambo, etc.)
- The acquisition of items of permanent, fixed furniture.
- The sale or disposal of items of value from the church.

Immediately after a parish begins deliberations about this type of project, the **Area Bishop** and the **Diocesan Finance Office** should be consulted. In conjunction with an architect / buildings surveyor, who will advise on planning and building regulation

applications, the Finance Office can advise about the feasible financing of the work, various other permissions that may be needed and correct procedure.

Please also consult **the Diocesan Art & Architecture Committee at an early stage regarding material changes**. A copy of the eventual proposals and plans should be submitted to the Chair of that Committee.

For all changes to a church or chapel and for all repair and maintenance projects over £10,000, please submit the eventual proposals and plans via the form enclosed at Appendix VII to the Finance Office for approval. Please note that **the Finance Committee** will need to approve projects over £20,000. Where the Art & Architecture Committee has to consider the proposals, the Finance Committee will only consider them **after** the Art & Architecture Committee has made its recommendation. Both Committees will then make their recommendation to **the Archbishop**.

In addition, for **Listed Buildings** (and property in a Conservation Area), projects will need to be considered by the **Historic Churches Committee** in accordance with statutory requirements and, if approved, a Faculty issued. If proper permissions are not obtained before work is started, the parish may be required by the authorities to take the work down and reinstate the original building. This could be at the expense of the Parish or even the person who has undertaken the work.

For churches with Listed Building status, the parish should commission from a suitable surveyor a Quinquennial Report every five years.

b) Halls and Presbytery

The permission of the Archbishop is required, as above, for the appointment of an **architect** or **surveyor** for the building of a new hall and also for any extensions, structural alterations or major repairs and renewals (see **ASBESTOS MANAGEMENT** below).

As a general rule, you should use the services of an architect and/or building surveyor for any major projects and particularly for any works that involve structural alterations. The Finance Office can give advice on the choice of these firms and must approve the firm finally chosen so that we can share and benefit from experience around the Diocese and in order to ensure that the work is undertaken competently.

Any major project should have staged payments and payment should be made only against certification of the work by the architect / project manager.

Disabled Access

In all the above deliberations access for the disabled to parish buildings and to the life and worship of the parish should always be a major consideration. In this way a parish will keep to the spirit of the Gospel and the letter of the law.

Lack of financial resources in a parish, or inability to raise sufficient funds for a project to improve access for the disabled, should not preclude some consideration being given to this matter in discussion with our Health & Safety advisers and with the

Diocesan Finance Office about means of assisting such a project from central funds or with support from other parishes.

c) Burial of ashes on parish ground

Parish priests are asked not to agree to the burial of ashes on parish ground. This is difficult to administer, would require meticulous record keeping and can provide problems in the future, if land is sold or otherwise re-configured (e.g. for construction of a new parish hall or room).

*** Insurance**

The extent of cover provided for your parish through the Catholic National Mutual is shown on the annual invoice, which is sent to the parish via the Catholic Insurance Service Ltd (CIS), Oakley House, Mill Street AYLESBURY, Bucks, HP20 1BN (Tel. 01296 422030), who handle all administration and claims.

The Diocese's policy covers the charitable use of property for worship and other Church activities and for the social and educational activities of the parish. It will not cover business or quasi-business activities such as the running of a licensed club or a nursery, keep-fit club, etc., run by others, **who must arrange their own insurance.**

Legal expenses insurance is available for parishes, priests and employees of the Diocese; however claims are only valid, if you have followed insurers' advice from a very early stage.

The annual premium is usually due around September or as soon as amendments to cover for the Diocese are finalised with the insurers. A few weeks before the invoices are issued a "Pre-list" is sent to the parish; **you should check that the details of insurance cover are correct.** You are asked to settle the invoice promptly with a payment to the Diocese, as the Diocese will have already paid the Catholic National Mutual on behalf of the parishes. Any major changes to the insured properties during the year should be notified immediately to the insurers through the Diocesan Finance Office.

The full policy is a long document and is not sent out to parishes for this reason. Specific details can be obtained from the Diocesan Finance Office, if required.

Some key points are:

- Church organs must be insured as separate items, where the replacement value exceeds £25,000.
- Any individual item, where the value is in excess of £10,000, should be separately specified in the parish insurance schedule advised to the insurers. This also applies to Priest's personal effects.
- Vacant and disused properties are not covered unless notified as such to the insurers on a declaration form obtainable from the Diocesan Finance Office. These properties may incur an additional premium.

- Special insurance cover is required when building works (costing in excess of £250,000, inclusive of fees but before VAT) are undertaken and a declaration form **should be obtained from the Diocesan Finance Office** for completion by the architect or surveyor at least 14 days before work is due to commence.
- A maximum of £5,000 (£10,000 in respect of a single event or function or collections at Christmas and Easter) is insured in respect of money whilst in a locked safe or strong-room OR out of safe and being attended by a church official or in transit to or from the bank.
- An excess of £50 per claim is deducted in respect of loss of money or personal effects or contents of a presbytery.
- An excess of £300 is deducted per claim for property damage or other loss.
- Subsidence: 20% share by the parish in the cost of a claim (minimum £5,000 and maximum £20,000).

The “Certificate of Employers’ Liability Insurance”, which is issued by the insurers, must be displayed prominently in the main work area of the parish premises.

For Parish Clubs the insurance cover provided by the Catholic National Mutual is restricted to the fabric of the building and does not extend to any aspect of the club’s business. Clubs should take out their own insurance for all other risks.

Claim forms (one type for where theft is involved, the other where no theft is involved) are available from the Diocesan Finance Office and should promptly be sent direct to the insurers. A claim may be declined if there is undue delay in submitting the claim form. It is not always possible for the parish to give an exact figure on the form for repair or replacement, but a reasonable estimate will suffice; more exact figures can always be provided at a later date.

Health & Safety

The policy of the Diocese is to provide the same level of health and safety to its voluntary workers as it is obliged to provide to its employees.

All parishes are now required to use the Diocesan Health & Safety advisers *Precision Safety Services Ltd*. This ensures that the Diocesan Trustees fulfil their legal obligation of oversight of every parish in this matter. A competitive annual fee has been negotiated with *Precision Safety Services Ltd* and is paid by the Diocese. The Diocese claims this in reimbursement from each parish according to three charging bands, according to the parish’s offertory.

Precision Safety Services Ltd. will undertake your legal duty of a regular fire risk assessment and they will check fire extinguishers. They will test lightning conductors and will provide the recommended portable appliance tests (for kettles, irons, etc., which parish employees and volunteers may use) as well as undertake the obligatory five-yearly periodic electrical tests.

They will also work with parishes to achieve compliance with the host of current Health and Safety legislation as well as the Disability Discrimination Act, all of which each parish must fully comply.

Any necessary remedial work or material and appliances that need to be supplied will be invoiced and paid for by the parish separately. The Diocese will consider providing financial help to the poorer parishes, where essential work is judged necessary and urgent.

Whilst *Precision Safety Services Ltd.* can be invited to quote for any recommended work, parishes are not obliged to place this work with the company and are free to obtain quotes elsewhere.

Proposals for recommended Health and Safety works still need to be referred to the diocesan Art and Architecture Committee (where a church or chapel is concerned), the diocesan Historic Churches Committee (if it concerns a listed Church) and the Finance Office (over the £10,000) before any works commence.

Fire Safety Law

New fire safety rules came into force on 1st October 2006 under the provisions of the Regulatory Reform (Fire Safety) Order 2005. It replaces most fire safety regulation with one simple order. As you are responsible for a church, presbytery - where people may work and meet - and, possibly, a hall, you will need, as a minimum, to undertake at regular intervals a risk assessment of fire hazards and people at risk, record that assessment and take the necessary action to protect the premises and people from fire. The Diocesan Finance Office has distributed the basic guide to this procedure *A short guide to making your premises safe from fire*. Fuller information and more wide ranging guides can be obtained on www.firesafetylaw.communities.gov.uk.

Precision Safety Services Ltd. provide assistance and advice on this to parishes as part of their contract with the Diocese.

Fire authorities no longer issue fire certificates and those previously in force will have no legal status. The fire authorities do however make spot checks on premises and can close a building down if their requirements are not complied with.

Asbestos Management & Audits

In compliance with latest legislation and to protect every user of parish property a survey (Type 2) of all parishes was undertaken in 2004/5 on the Diocese's behalf and at the cost of the Diocese by BES Consulting. The few major problem areas that were identified were immediately remedied.

Where any Asbestos Containing Material was identified or suspected BES, again at the expense of the Diocese, drew up a Duty Holder Action Plan to guide the Parish Priest as to the action he must take.

Precision Safety Services Ltd. now assist parishes in their asbestos management as part of their basic service contract. A minimum annual procedure is required and must be documented even in parishes, where no asbestos has been identified.

The Reports provided by BES are important documents that should be kept in a safe place. They are the parish's record of Asbestos Containing Materials and should be consulted by all contractors and those undertaking work to the fabric of the property. Parishes have been issued with Asbestos Management Forms (**Appendix I**), which are the parish's record that workers have consulted the Asbestos Report. Where demolition or major intrusive work is proposed, an enhanced Type 3 Asbestos Survey should first be undertaken by a qualified contractor. If you are in doubt, **Precision Safety Services Ltd.** or the Diocesan Finance Office can advise on who can undertake such a survey.

Electrical Checks and Certification

The electrics in parish properties should be inspected every five years (Periodic Test) and a certificate obtained. This is now managed for parishes by Precision Safety Services Ltd.

FAILURE TO HAVE THIS TEST CERTIFICATE OR TO HAVE UNDERTAKEN THE RECOMMENDED REMEDIAL WORK AFTER AN ELECTRICAL INSPECTION MAY INVALIDATE YOUR PROPERTY INSURANCE AND BE COSTLY TO THE PARISH.

Council Tax

Council tax is payable on presbyteries, but a 25% reduction can be applied for at the Local Authority, if the property is occupied by only one person.

Normally churches and halls are exempt from Council Tax and business rates unless a club is in operation or the hall is used for commercial purposes.

Parish Patrimony / Inventory

In April 2004, a Church Patrimony Form (**Appendix VI**) was sent to every parish in order for the Diocesan Finance Office to gather and preserve key information on our parish buildings and their contents. Parishes are encouraged to review the information they have supplied from time to time and as buildings are extended and redeveloped, churches re-ordered and new buildings constructed; articles of value (e.g. chalices, statues) that are purchased should also be noted.

A priest's own property should also be SEPARATELY documented.

Purchase, sale or leasing / letting of Property

Parish and school land is generally registered in the name of the Diocese, i.e. in the name of the Diocesan Trustees, who are, under civil law, Trustees of a Registered Charity. **Under the terms of the Charities Act any transaction requires the taking of professional advice and a formal report from a professionally qualified surveyor.**

Such transactions would include, for instance:

- purchase or sale of land and properties
- granting of a lease, tenancy or right of way
- a lease for a telecommunications / mobile phone mast
- granting a right to cross or use the property for a particular purpose (an easement), e.g. for a TV, telecommunications cable
- and generally any transaction which involves the granting of a long-term or permanent right.

It is imperative that you consult the Diocesan Finance Office before any such transaction is contemplated so that appropriate advice can be obtained. The cost of employing surveyors, agents and solicitors to process land deals in accordance with Charity Law is so prohibitive as to render most minor matters such as adjustment of boundaries not financially viable.

Occupation of Presbyteries

Where people other than the appointed priest(s) are resident in presbyteries or other parish property, either on a short or long-term basis, this can create enduring rights of occupation and may also breach legislation relating to the use and application of charitable assets.

In all cases other than those of brief stays, **the written approval of the Archbishop and Trustees, or their delegate, must be obtained.** Documentation must be in place setting out the terms of occupation of the premises and contributions to the property running costs and housekeeping expenses.

In cases where such individuals act as, or are employed as housekeepers, it is essential that proper contracts of employment are in place. These need to stipulate the entirety of pay and conditions, including rights of occupancy. Consideration must be given to ensuring that such terms and conditions comply with employment legislation, including the working time directive and the minimum / living wage. In most cases where accommodation is offered as part of the reimbursement for an employee this will be classed as a taxable benefit unless it can be proved that it is essential for the employee to be living on the premises. You MUST advise payroll if accommodation is being provided for an employee.

Other parish properties

Where a parish has surplus properties that are let for residential or other use to a tenant, it is essential that a proper agent is engaged to handle the matter for the parish. Many parish properties have been let at very low rents and have not produced the income for the Church which they should have done. Whilst it may seem a charitable act to provide low cost housing in the inner city, for instance, in English Law this is not regarded as a charitable activity of the Diocese. Low value lettings can also lead over time to a potential neglect of the landlord's (parish's / Diocese's) duties of repair and maintenance.

Any agreement with and brief (for repair and maintenance) to a local agent must be in accordance with the Charities Act and should therefore come to the Diocesan Finance Office for approval before being issued.

An agreement for the use of premises is usually a **lease, licence or tenancy agreement**, if the user has substantive or exclusive use (i.e. 24 hours a day, seven days a week) use of the property. Tenants have certain rights at law regardless of what any agreement might say; it may not be possible to evict a tenant. A letting to a commercial organisation may involve creating a right to a new lease at the end of the present term. Always consult the Finance Office on such agreements.

An agreement for the use of premises by the hour is a **hire agreement**, if the user is restricted to definite days or hours and the owner lets the property out to other users as well. Hall premises may be let by the hour provided an adequate fee is charged and provided that any regular user has an **indemnity insurance policy** for their particular activity.

Letting parish premises

The Diocesan insurers have given valuable guidance on the **letting of parish premises** to third parties. "Information for hirers" should be provided to all enquirers and potential hirers of parish halls.

A template can be provided by our insurers or the Diocesan Finance Office. This should state, as a minimum, the following:

"The hall is a Parish facility primarily for use in conjunction with the Church and its services, including baptisms, weddings and funerals and that it is available for use by groups associated with the parish or for other purposes at the discretion of the Parish Priest. Furthermore, the hall is owned by the Diocesan Trust and can only be used for purposes which are consistent with the charitable objects of the Diocesan Trust. It is a condition of all hirings that the hall will not be used for any purpose which is contrary to the teachings of the Catholic Church or which could cause offence. At all times the Catholic nature of the hall must be respected. Any breach or potential breach of this condition will mean that the use of the hall is withdrawn."

A Hiring Agreement should be signed by any third party hall user. Advice on the wording of this Agreement can be provided by the Diocesan Finance Office.

A "lodger" may in law be a tenant if (a) he has exclusive use of sufficient rooms in a house to maintain life (i.e. bed-sit, bathroom and kitchen) and (b) pays a rent. Ordinarily an owner has to share their kitchen with a lodger to avoid creating a tenancy.

Once terms have been agreed by the surveyor, in consultation with the Diocesan solicitors, and approved by the Diocesan Finance Committee, the legal documents are drawn up by our solicitors and signed by the Trustees.

The originals are lodged with the deeds of the property at the Diocesan solicitors and a **copy should be kept in the parish records**. In many cases it is possible to ask that the tenant meet all fees and costs to avoid expenses to the parish.

It is prudent to keep a watchful eye on the boundaries of all parish properties to ensure that adjoining owners do not acquire prescriptive rights by encroachment or by establishing a right of way.

Do not adjust boundaries between the schools and parishes and do not allow parish property to come into school use even on a temporary basis. Caution is needed here because under the 1998 School Standards and Framework Act, the Secretary of State now has the most extensive powers to control proceeds of sale from any school land.

This means that if a school is given an extra piece of land or an extra room in a hall and it becomes part of their regular use and activity, and they proceed to maintain this land or building, then, when it comes to selling the land, if the School closes or it moves elsewhere, the parish will not be able to recover any value of significance for the part of their property they gave up.

Where it is essential to make some temporary arrangement in favour of a school that desperately needs extra accommodation, then it is imperative that a proper agreement is entered into between the Parish Priest and the Trustees of the Diocese on the one hand, and the Governors of the School on the other hand, regarding the temporary nature of this loan of land.

This document must have the approval of the Local Education Authority and the Department for Education from the outset, so that it is clear that, when the temporary use or need ends, the land will revert to the Church without any claim on the property. For the same reason, do not try and shift the maintenance of areas or boundary walls and other bits of land on to the school simply because they have public funds to pay for it, as this may rebound to the parish's disadvantage when we come to a sale.

Do not be tempted by the apparent good deals that might be achievable on a purchase or sale of property in your locality. The Diocese as a Charity has to have a policy about property matters. Our policy is that we acquire land and buildings, when we need them for a particular purpose, such as establishing a church or running an office. We never purchase property directly for the purposes of making an investment or making a capital gain. Likewise, when we receive a property in a will, it is not our policy to hold on to the property unless there is a direct use for it in accordance with the needs of the parish / Diocese or the income is deemed more useful than the capital value at that time.

Equipment and leasing

Parishes should purchase large items of equipment (e.g. photocopiers) rather than lease them, as there are potential legal pitfalls and high financing costs.

Legal

* Employees

Revised documentation has been introduced for all employed staff of the Diocese, who are not priests, and this includes all staff in the parishes whether or not on the Diocesan payroll (see below). The documentation consists of a ***Principal Statement of Terms and Conditions***, specific to the member of staff, and the ***Staff Handbook***. It is important that Parish Priests follow correct procedure and legislation in all employment matters and **they should therefore seek advice from the Diocesan Finance Office at an early stage, where recruitment, redundancy, disciplinary or grievance procedures, dismissal, etc. are concerned. The Diocese retains the services of an employment adviser, who is available to Parish Priests.**

The Diocesan Finance Office operates a payroll service for parish employees and is able to pay monthly salaries and calculate tax and National Insurance contributions. **This is the method for paying parish employees and no parish should now operate its own payroll.**

The Payroll Department of the Diocesan Finance Office will issue a new employee form to parishes, where a new employee is to be paid via our payroll. The parish is required to make regular transfers of funds to the Diocesan Finance Office to cover its salaries. **Wages should be set at or above the Living Wage.**

The Diocese is required to operate the current National Employment Savings Trust (NEST) statutory pension scheme for all employees. Those falling within a certain age (22 to state retirement age) and salary band (over £10,000 per annum) will be automatically enrolled into the NEST scheme. Others must be given the option to join. The Payroll Department of the Diocesan Finance Office can advise on this. Legislation provides for an incremental introduction of employer contributions, which is paid by a parish in respect of its employees. The parish may make an enhanced employer's contribution up to 7% of gross salary, if the parish so wishes.

If a person undertaking work for a parish is self-employed then payments to that individual can be made against a valid invoice and the amount paid without deduction of tax. It is the responsibility of the parish to satisfy themselves that the person is genuinely self-employed. The key elements in deciding whether a person can be regarded as self-employed are: the degree of control over their work, their right to appoint a replacement, the nature of the work to be done, whether or not they provide their own equipment and the terms and conditions under which they are engaged. Self-employed persons should be required to sign a declaration that they are genuinely self-employed and responsible for their own tax and NI payments, be made aware of the parish Health & Safety policy and have their own insurance. If the self-employed person is to be working in a regulated activity they MUST have a DBS check before commencing any work.

It is a legal requirement that employers check whether a person is eligible to work in the UK. It is illegal to employ someone who does not have current authority to work in the UK. See **Appendix II** for a list of identification documents, which must be obtained from potential employees.

Interest free employee loans may be made available for season ticket purchase only. Exceptionally, where the use of a car is integral to an employee's duties, an interest-free loan may be made available (max. £5,000) towards the purchase of a car.

Foundation Masses

On appointment to his parish, a Parish Priest should compare the list of Parish Foundation Masses held in the parish with that held by the Diocesan Finance Office. The list, with a note of any discrepancies, should then be sent to the Diocesan Finance Office. The list of Foundation Masses to be celebrated through the year should be displayed in the sacristy or church giving details and dates. Masses "in perpetuity" are under review and should still be offered until a ruling is made by the Archbishop.

The present Diocesan regulations (last revised 01/02/05) are that capital of £300 is required to establish a new Foundation Mass for 25 years. Cheques covering income from the capital are sent to the parish by the accountants, *haysmacintyre*, half-yearly (in January and July, covering the periods to 31st December and 30th June respectively).

At the end of this period, the capital is invested in the Clergy Support Fund (formerly Sick and Retired Priests Fund). Foundation Masses established before November 1977 still remain in perpetuity. A stipend of £10 may be taken for each Foundation Mass celebrated. If insufficient income is available from the invested capital to meet all stipends, it is permissible to make up the balance of the stipend (£10) from parish funds.

To establish a Foundation Mass, a cheque (payable to the RC Diocese of Southwark) for the capital sum should be sent by the Parish Priest to the Diocesan Finance Office together with the details of the intention (i.e. full name of the living or deceased person(s), the name of the donor, in which church the Mass is to be celebrated and the preferred date for the celebration of the Mass). A formal receipt will be returned and should be kept in the Parish Archives. The intention(s) should be added to the list on display in the sacristy or church. The time limit of 25 years should be noted.

Bequests

A Bequest formula should be prepared in a proper manner to avoid future legal complications. The pro-forma given in **Appendix V** should be used. If this is not thought to be suitable for whatever reason, reference should be made to the Financial Secretary.

By use of this formula of Bequest our practice will conform to the Code of Canon Law (Can. 1301), which stipulates the Ordinary's canonical responsibility of ensuring the proper execution of the intention of the donor together with any attendant conditions.

Any notification of a legacy to be received in a parish should be advised to the Finance Office with the relevant extract from the will or the solicitor's letter. The Diocesan Finance Office, on behalf of the Archbishop, oversees the release of the funds in accordance with the terms of the will.

Parish Finance Committees

Without prejudice to Canon 532 ("In all juridical matters the Parish Priest acts in the person of the parish in accordance with the law") Canon Law (Can. 537) requires that each parish has a Parish Finance Committee. The role of the Committee is advisory, rather than executive.

The members of the Committee assist the Parish Priest by sharing the burden of administration and ensuring the efficient care of the material goods of a parish as a means of promoting the pastoral care of the community.

Its regular meetings (three to four times a year at least is recommended) are called by the Parish Priest or with his agreement and he must attend each meeting; the meetings should be properly minuted. Money given to the parish is for the purposes of the Church's mission and it is the concern of the Trustees and their agent, the Parish Priest, in consultation with the members of the Parish Finance Committee, to ensure that the money is spent in accordance with the purpose for which it was given.

It is important that the members of the Committee have a proper appreciation of their role. It needs to be kept in perspective that a Parish Finance Committee has an ancillary role to the prime task of the parish, under the leadership of the Parish Priest to whom it is entrusted, which is pastoral care of the community (Can. 519). We would advise that the Parish Finance Committee should consist of all Parish Priests and Assistant Priests, as well as at least three lay people appointed by the Parish Priest.

Drawing on the responsibilities of the Parish Priest (Can. 1281 -1288) the duties of a Parish Finance Committee include advising and supporting him in the following matters:

- Ensuring that the proper books are kept and that accurate annual accounts are prepared and submitted at the due time.
- Preparing budget of income and expenditure.
- Comparing budget with actual results.
- Fundraising, Gift Aid, etc.
- Banking and investment of surplus funds (within Diocesan guidelines)
- Managing borrowing and repayments.
- Maintenance of buildings and development projects (including access for the disabled).

- Protecting and conserving all parish property, protecting boundaries, preparing an inventory, ensuring that rents are collected.
- Agreeing terms of employment for parish employees.

The Parish Priest should keep his Parish Finance Committee aware of Diocesan regulations and guidelines that must be taken into account as published in the *Parish Financial Administration for Parish Priests*, the *Summary of Regulations on Payments & Benefits to Priests and Deacons*, in the *Ad clerum* and in communications from the Diocesan Finance Office.

English Law / Code of Canon Law

There are two systems of law involved in the governance of the Church in England: the Charity Law of England (Charities Act) and the Code of Canon Law of the Church. At present the only way the Diocese can hold property, whether land, buildings, investments or cash is by making the Bishop (the Ordinary) responsible for it all. Consequently, the Roman Catholic Dioceses in England are organised under English Law as Trusts.

A Trust divides normal property rights into two: those legal and executive powers that enable a person to manage the property are put into the hands of the Trustees (with their administrative work delegated to their officers and agents); whereas the rights to enjoy and benefit from the property are in the hands of the beneficiaries (in the first instance, the parishes).

However, a charitable Trust is a special kind of Trust where the beneficiaries are deemed to be the public as a whole and where the Trustees apply the property for a recognised charitable purpose (stated in the 1927 Trust Deed of the RC Diocese of Southwark, Registered Charity (Charity No.235468) as: “establishing, maintaining or advancing the Roman Catholic religion in the Diocese and any one or more of the charitable objects promoted by the Roman Catholic Church within the Diocese.”). The Trustees must manage the property of the Trust and ensure that the resources of the Trust are applied for the proper purposes. This implies a greater degree of Diocesan centralised control than is envisaged in Canon Law. On the other hand, an important principle in Canon Law is that an administrator should ‘ensure that the ownership of ecclesiastical goods is safeguarded in ways which are valid in the civil law’ (Code of Canon Law, 1284 § 2.2). So in our particular situation in England, this level of control is necessary.

In order to give those bodies and persons the powers of administration that is intended by the Church, the Trustees of the Diocesan Trust (not simply the Bishop of the Diocese) must appoint the relevant persons as their agents. So the usual arrangement is that a Parish Priest is deemed to be appointed by virtue of his pastoral office **as agent for the Diocesan Trustees** in relation to parish property. It is recognised that under the Code of Canon Law parishes are distinct juridical entities and own their own property.

However, in English Charity Law, Trustees must actively manage the charity –

review and correct the work of their agents.

Agents must act on the instructions of the Trustees, and must account for the monies entrusted to them. Canon Law does envisage some degree of accountability and control between parish and Diocese, but probably nothing as strict as that between agent and principal.

One consequence of this arrangement is that no parish committee or structure bears civil legal responsibility for Church finances - this remains with the Diocesan Trustees and their agents, the Diocesan officers and the Parish Priests.

The physical lands and buildings of the parishes are therefore legally owned by the Diocesan Trustees, who control acquisitions and disposals. Similarly, investments are held centrally. A large portion of parish surplus cash is also loaned to Diocesan central funds and so managed centrally. The Trustees also have the right to make arrangements for parish banking.

A charitable Trust is established for exclusively charitable purposes, and funds collected in the name of the charity must be applied for that charity's purposes. The exclusive element has important implications for trading and business activities that may be carried out by a charity: the scope for trading is restricted.

Exclusivity also rules out political campaigning. Charities can and do contribute to the formation of public policy; but they can deploy their charitable funds neither in support of political parties nor in support of a political campaign to change the law. This restriction does not prevent members of a parish associating in a political activity, but if they raise funds these cannot be held by or managed through parish bank accounts. There cannot be any transfers from parish funds to any political organisation.

Canon Law requires the appointment of a Diocesan Financial Administrator (Canon 494). The Bishop, the Ordinary, supervises the administration of all the goods which belong to his parishes (1276 §1). The Diocesan Administrator is mainly concerned with administering Diocesan central funds, but the Bishop may also entrust to the Administrator - and the Episcopal Vicar for Finance currently in this Diocese - the task of supervising the parishes' finances (Can. 1278).

The Bishop may also intervene in parishes where there is negligence, but ordinarily, the administration of the parish goods belongs to the Parish Priest, assisted by his Finance Committee.

Solicitors

The Diocesan Solicitors are:

Wedlake Bell

71 Queen Victoria Street,

London

EC1A 4AY

They hold the Deeds of all parish and Diocesan properties.

Any approach to the Solicitors must be made in the first instance via the Finance Office.

The employment of other solicitors may seem more appropriate at a local level but this requires the permission of the Archbishop via the Finance Office and is only granted in exceptional circumstances.

Normally Wedlake Bell will need to be involved in any transaction regarding our property, as they have long experience in matters concerning Charity Law as it affects the Church and they are familiar with the complexities of the Diocesan Trust Deed.

Miscellaneous

Data Protection

The Data Protection Act 1998 aims to ensure that personal information about an individual is obtained and handled fairly and lawfully and that the individual's rights are not infringed. Under the provisions of the Act the Diocese is registered as a holder and processor of personal data; parishes do not need to register in their own right. The Diocese has a Data Protection Policy.

Personal information, whether held manually or electronically, should only be obtained and held for a particular stated purpose. Its use should be limited to that purpose and time scale. It should be destroyed when no longer needed.

It is recommended practice that on all forms (e.g. First Holy Communion / Confirmation Registration, Parish Census, etc.) the purpose of the requested information is stated (e.g. to assist with administration and running of classes, to help the priest contact and visit families) and an idea given of how long the information will be kept – for instance, after children have made their First Holy Communion, do you really need to keep the registration forms? The information should be recorded accurately and must be securely stored (passwords to be used for computers to restrict access).

If a person demands to know what information you are holding about them (right of subject access), you are obliged to comply with their request within 40 calendar days and you should **immediately** refer this to Canon John Weatherill, Episcopal Vicar for Finance, who is the Data Protection Officer for the Diocese. This normally does not present a problem. The person should follow the procedure laid out in the Act and make a subject access request in writing to the Diocese.

CCTV

CCTV images are defined and covered under the Data Protection Act. The basic principles to be borne in mind are:

1. There must be a legitimate reason for installing CCTV cameras.
Signs must be put in place warning people that they are being watched.
2. Covert cameras may only be used, where specific criminal activity is being investigated.

Streaming of Parish Masses

- Notices must be clearly displayed advising worshippers that Mass is being filmed/streamed.
- At least one Sunday Mass should be available that is not streamed.
- The written permission of altar servers' parents must be obtained before they serve a streamed Mass.
- The need for a performance rights license should be clarified with your streaming service provider.

- A digital streaming service provider already identified by some parishes/ dioceses can be found at churchmarketplace.org.uk.

If a Parish Priest is in any doubt, he should contact the Episcopal Vicar for Finance at the Diocesan Finance Office.

Clubs

It is the policy of the Diocese that no new licensed clubs are opened.

Parishes should take full account of the guidance of the Charity Commission in their guidance notes CC27 (summary available from the Finance Office and full document available on Charity Commission website:

www.charitycommission.gov.uk

There is a need to separate the Charity (the Diocese / local parish) from the sale of alcohol, and this is best done by forming a members' club, where the Parish Priest is not an officer, and leasing premises to them at a suitable rent of between 10% and 15% of the club's annual turnover. In this way the recognised charitable aims of the Diocese are not legally compromised and the Parish Priest is not exposed to a conflict of interests.

Parishes should not make available loans to clubs.

VAT

The Diocese is not registered for VAT, so VAT cannot generally be reclaimed on ordinary expenditure.

Utility companies should be charging VAT to parishes (as a Charity) at the concessionary rate of 5% and with no climate change levy.

Parish activity should focus on charitable works, education (catechesis) and worship rather than on business activities as a way of raising money.

Everything of a business character introduces potentially complicated issues for the parish involving direct tax on profits (with implications across the whole Diocese), VAT and regulations about work practices. Where substantial (over £60,000 in total) business activity is involved from letting a car park, the operation of a repository / shop, etc., consideration may have to be given to forming a company. Please consult the Diocesan Finance Office about this. Failure to deal with this type of income correctly could result in the payment of back tax and penalties to the Inland Revenue.

You should not let church property for car boot sales or other trading activities that only benefit individuals or trading companies. Jumble sale and bazaars are permitted, if they benefit charities. You may need to exercise your discretion in cases of profit-making enterprises that, nevertheless, provide a recognised benefit to the community (e.g. pre-school groups and nurseries) and thus contribute to the church's Public Benefit.

Owing to our status as a registered charity (Reg. No. 235468) relief from the payment of VAT can be achieved by a parish in the following circumstances:

- For zero-rated building work strictly to provide facilities for the disabled (see VAT Notice 701/7 issued by HM Revenue & Customs). Normally, the architect assists with this matter; however the Diocesan Finance Office can provide the necessary Eligibility Declaration to provide to your contractor for the zero-rating of supplies and services.
- For zero-rated construction of a new church and presbytery and a separately standing hall used for charitable purposes (see VAT Notice 708 *Buildings & Construction*, issued by HM Revenue & Customs), the architect/surveyor can normally advise on this and should assess the liability or zero-rating for VAT when costing a project. The Diocesan Finance Office can supply the relevant certificate for your contractor. Extensions do not qualify but annexes that abut an existing structure and with their own entrances may well qualify for zero-rating but need to be considered on a case by case basis.
- Extension and alteration works to Listed Buildings are **no longer (since 1st October 2012) zero-rated for VAT**. However, for alteration works and maintenance work on listed churches application can be made (under current arrangements **until March 2020**) for return, in grant aid, of the VAT paid on a qualifying project (under the Listed Places of Worship Grant Scheme). The work must normally relate to repair of the fabric, although some fittings are included (e.g. lightning conductors) as well as surveyors' and architects' fees (but not solicitors' or accountants' fees). Claims must be made within 12 months of the invoice date.
- Full details are available on the website: www.lpwscheme.org.uk.

Parish Handbook

It is recommended that a Parish Handbook be prepared and kept up to date to include the following information; this facilitates the handover procedure, when a new Parish Priest is appointed:

- Location of utility meters, fuses, stop cocks, etc.
- Copies of operating instructions and maintenance agreements for all major items of equipment.
- Contact details of utility suppliers, maintenance contractors (and copies of maintenance contracts), service engineers, builders and architects used by the parish.
- Chronological record of major works, decoration, heating renewal, rewiring, maintenance of drains and guttering, etc.
- Details of agreements for leases, tenancies and lettings of parish properties.

Archives

Care should be taken to preserve Parish Archives. These should be clearly marked as such and kept separately from the day-to-day filing and records, which from time to time are lapsed or disposed of. Advice on archiving of records can be obtained from the Diocesan Archivist. There are special requirements for the local retention of records relating to Safeguarding. Please ensure that you contact Safeguarding about these.

The Archives should contain copies of plans and specifications for any major building work. These will prove invaluable for future maintenance, development or redecoration work. All official documents must be kept safely in the Parish Archives.

In accordance with Construction (Design & Management) Regulations 2015, the builder should supply a health and safety file at the end of a project, **which must be kept safely** and provided for the next project's consultants and contractors.

The Asbestos Reports on the parish properties from BES Consulting are the parish's Asbestos Register and should also be kept safe and accessible.
Precision Safety Services Ltd. now assist with this.

Appendices

Appendix I

Signed copies of this form to be kept with the asbestos surveys and retained for possible annual audit

Asbestos Management Form

Roman Catholic Diocese of Southwark properties

This form must be filled out and signed whenever any construction work - even very minor work - is carried out on any church property (including churches, presbyteries, halls, chapels, educational buildings and the common parts of domestic properties)

The aim of this form is to ensure that people working on diocesan properties do not get exposed to asbestos material. Normally, asbestos materials do not present a health hazard, but when building work is carried out they do, and many people in the construction industry die each year from exposure to it.

Parish:.....

Building:.....

Brief Description of the construction work or project:

.....

Contractor/workman section

I/we certify that: the work we are carrying out is minor, and does not require a health and safety planning supervisor to be appointed. (Note: if the work takes more than 30 days, involves more than 4 people on site include supervisory staff, or involves any demolition work, then a planning supervisor **MUST** be appointed.)

and that: we have inspected the asbestos survey for the part of the building we will be working on, and have taken adequate precautions in respect of any asbestos which is in that area

and that: we are competent to do this work

Signed:..... Date

Print name:.....

on behalf of..... (the firm you work for, if applicable)

Address:.....

If the Contractor/workman is unable to sign the above statement, then a Planning Supervisor or other suitable consultant must be appointed to the project and they must sign the statement below:

Consultant Section

I/we confirm that we are competent to act as consultant on this project (or in respect of this work), to advise our client in respect of the asbestos containing material which may be affected by the work, and to advise on the necessity of a Type 3 Survey.

Signed:..... Date

Print name:.....

on behalf of..... (the firm you work for, if applicable)

Address:.....

Appendix II

PREVENTION OF ILLEGAL WORKING

How to Check an Employee's Right to Work in the UK

These rules are applicable as at 1st January 2017 and may change following the UK's departure from the EU.

You must check that a job applicant is allowed to work for you in the UK before you employ them. Penalties for employing an illegal worker are severe and your only defence is to be able to demonstrate that you carried out these checks.

How to Conduct Right to Work Checks

There are 3 basic steps to conducting a right to work check:

Step 1: Acceptable Documents

The documents you may accept from a person to establish their right to work are set out in regulations. There are two lists – List A and List B. You must obtain an original document, or combination of documents, specified in one of these lists in order to comply with **step 1**.

List A (see below) contains the range of documents which you may accept for a person who has a permanent right to work in the UK. If you conduct the right to work checks correctly before employment begins, you will establish a continuous statutory excuse for the duration of that person's employment with you. You do not have to conduct any further checks.

List B (see below) contains a range of documents which may be accepted for a person who has a temporary right to work in the UK. If you conduct the right to work checks correctly, you will establish a time-limited statutory excuse. You will be required to conduct a follow-up check in order to retain your statutory excuse. This will generally be when the permission to be in the UK comes to an end.

If the job applicant can't show their documents

You must ask the Home Office to check your employee or potential employee's [immigration employment status](#) if one of the following applies:

- you're reasonably satisfied that they can't show you their documents because of an outstanding appeal, administrative review or application with the Home Office
- they have an Application Registration Card
- they have a Certificate of Application that is less than 6 months old

Application registration cards and certificates of application must state that the work the employer is offering is permitted. Many of these documents **do not** allow the person to work. The Home Office will send you a 'Positive Verification Notice' to confirm that the applicant has the right to work. You must keep this document.

Step 2: Checking the Validity of Documents

When you are checking the validity of the documents, you must ensure that you do this in the presence of the holder. This must be a physical presence in person. You must be in the physical possession of the original document or documents. You may not rely on the inspection of the document via a live video link or by checking a faxed or scanned copy of the document.

The responsibility for checking the document is **yours**. Whilst it may be delegated to your members of staff, you will remain liable for the penalty. You may not delegate this responsibility to a third party.

If you are given a false document, you will only be liable for a civil penalty if it is **reasonably apparent** that it is false. This means that a person who is untrained in the identification of false documents, examining it carefully, but briefly, and without the use of technological aids could reasonably be expected to realise that the document in question is not genuine.

You will not be able to rely on a statutory excuse if you knew that the document was false, that it did not rightfully belong to the holder, or the work was not permitted. In order to establish a statutory excuse, you are required only to conduct an examination of the document and to check this against the holder of that document.

If someone gives you a false document or a genuine document that does not belong to them or commits an offence under the Identity Documents Act 2010, you should use this link to report the individual to us, or call our Sponsorship, Employer and Education Helpline on 0300 123 4699, (Monday to Thursday, 9am to 5pm, Friday, 9am to 4:30pm).

If you do not employ the person, you have no liability for a civil penalty.

Step 3: Retaining Evidence

You must keep a record of every document you have checked. This may be a hardcopy or a scanned and unalterable copy, such as a jpeg or pdf document. You should keep the copies securely for the duration of the person's employment and for a further two years after they stop working for you. By doing this, we will be able to check whether you have complied with the law if we find that someone is, or has been working for you illegally.

You must also make a record of the date on which you conducted your check. This may be by either making a dated declaration on the document copy or by holding a separate record, securely, which may be shown to us upon request to establish your statutory excuse.

This date of check may be written on the document copy as follows: 'the date on which this right to work check was made: [insert date]', or you may make a separate manual or digital record indicating the date you conducted the check and copied the documents. We recommend that evidence is made easily available so that you can show it quickly in the event that you are requested to show it to us to demonstrate that you have performed a right to work check and retain a statutory excuse.

You MUST check the documentation locally, retain copies locally and send counter signed copies to payroll.

Additional Evidence From Students

When conducting checks, if you are presented with documents indicating that the holder is a student with a limited right to work in the UK during term time, you are required to obtain and retain evidence of their academic term and vacation dates.

LIST A

1	A passport or national identity card showing the holder, or a person named in the passport as the child of the holder, is a national of a European Economic Area country or Switzerland.
2	A passport or national identity card showing the holder, or a person named in the passport as the child of the holder, is a national of a European Economic Area country or Switzerland.
3	A Registration Certificate or Document Certifying Permanent Residence issued by the Home Office to a national of a European Economic Area country or Switzerland.
4	A Permanent Residence Card issued by the Home Office to the family member of a national a European Economic Area country or Switzerland.
5	A current Biometric Immigration Document (Biometric Residence Permit) issued by the Home Office to the holder indicating that the person named is allowed to stay indefinitely in the UK, or has no time limit on their stay in the UK.
6	A current passport endorsed to show that the holder is exempt from immigration control, is allowed to stay indefinitely in the UK, has the right of abode in the UK, or has no time limit on their stay in the UK.
7	A current Immigration Status Document issued by the Home Office to the holder with an endorsement indicating that the named person is allowed to stay indefinitely in the UK or has no time limit on their stay in the UK, together with an official document giving the person's permanent National Insurance number and their name issued by a Government agency or a previous employer.
8	A full birth or adoption certificate issued in the UK which includes the name(s) of at least one of the holder's parents or adoptive parents, together with an official document giving the person's permanent National Insurance number and their name issued by a Government agency or a previous employer.
9	A birth or adoption certificate issued in the Channel Islands, the Isle of Man or Ireland, together with an official document giving the person's permanent National Insurance number and their name issued by a Government agency or a previous employer.
10	A certificate of registration or naturalisation as a British citizen, together with an official document giving the person's permanent National Insurance number and their name issued by a Government agency or a previous employer.

LIST B

GROUP 1	Documents where a time-limited statutory excuse lasts until the expiry date of leave
1	A current passport endorsed to show that the holder is allowed to stay in the UK and is currently allowed to do the type of work in question.
2	A current Biometric Immigration Document (Biometric Residence Permit) issued by the Home Office to the holder which indicates that the named person can currently stay in the UK and is allowed to do the work in question.
3	A current Residence Card (including an Accession Residence Card or a Derivative Residence Card) issued by the Home Office to a non-European Economic Area national who is a family member of a national of a European Economic Area country or Switzerland or who has a derivative right of residence.
4	A current Immigration Status Document containing a photograph issued by the Home Office to the holder with a valid endorsement indicating that the named person may stay in the UK, and is allowed to do the type of work in question, together with an official document giving the person's permanent National Insurance number and their name issued by a Government agency or a previous employer.
GROUP 2	Documents where a time-limited statutory excuse lasts for 6 months
1	A Certificate of Application issued by the Home Office under regulation 17(3) or 18A (2) of the Immigration (European Economic Area) Regulations 2006, to a family member of a national of a European Economic Area country or Switzerland stating that the holder is permitted to take employment which is less than 6 months old together with a Positive Verification Notice from the Home Office Employer Checking Service.
2	An Application Registration Card issued by the Home Office stating that the holder is permitted to take the employment in question, together with a Positive Verification Notice from the Home Office Employer Checking Service.
3	A Positive Verification Notice issued by the Home Office Employer Checking Service to the employer or prospective employer, which indicates that the named person may stay in the UK and is permitted to do the work in question.

Appendix III

Basic Accounting Procedures:

1. RECORD BOOKS

1.1 The basic record books are as follows:-

- Bank paying-in book
- Cheque book and counterfoils
- Bank statements
- Petty cash book
- Main cash book (in most cases part of software package)
- Weekly pro-forma / counters' sheet
- Ledger (in most cases part of software package)
- Financial Return

2. RECEIPT OF CASH AND BANKING

- 2.1 All cash should be placed in a locked safe on Church premises as soon as possible after receipt. It is preferable to use a safe in the presbytery and not use the sacristy safe. The key for the safe must be kept securely. **If cash is moved to non-Church premises for counting, insurance cover is invalidated.**
- 2.2 Cash should be counted and banked weekly as soon as is possible. For major events, such as a fete, it is prudent to arrange night safe facilities.
- 2.3 There should be two counters to check and bag the cash. A rota of counters should be arranged.
- 2.4 A weekly pro-forma ("Counters' Sheet") should be completed by the counters in which the total cash received is **analysed according to denomination** and reconciled with income from the various sources (offertory, Second Collections, votive candles, etc.) This form should be dated and signed by the counters and kept in a ring-binder file in date order.
- 2.5 A bank paying-in slip should be prepared showing cash received and also adding any cheques (add to the weekly pro-forma at the same time!) which may have been received during the previous week. If cheques are paid in at other times during the week, it is easy to forget to account for them in the system!
- 2.6 **ALL CASH – in the exact denominations received - and cheques should be banked.** Change should **on no account** be changed up at a local shop, public house or business. **NB.** CAF (Charities Aid Foundation) vouchers are not cheques and cannot be banked. Parishes should fill in their bank details in the space provided and send the voucher direct to CAF or to the Gift Aid Office. **Cash must not be held back to meet housekeeping and petty cash expenses.**

- 2.7 For reasons of security it is prudent for two people to make the visit to the bank. Motor Insurance cover should be checked if parishioners use their own cars to go to the bank.
- 2.8 The paying-in book should be stamped by the Bank cashier to confirm the amount received, unless the Quick Deposit / Deferred checking service is used.
- 2.9 Petty cash should be drawn from the bank by means of a cheque to cover housekeeping and other needs. The cheque for Petty Cash is shown as a debit item in the Cash Book. Petty Cash received is entered as income in the Petty Cash book

3. CASH BOOK (usually part of software package)

- 3.1 The Cash Book records all income paid into the bank in the form of cash and cheques together with other credits which are paid into the bank account.
- 3.2 The Cash book also records all payments made by cheque or direct debit and the withdrawal of petty cash by cheque from the Bank.
- 3.3 The Cash Book should include all the items appearing on the bank statement including standing orders and bank charges. These items should be entered monthly.
- 3.4 All items should be given a reference number giving the number of the ledger page where the amount is entered in the ledger. The ledger entries classify the items according to the headings on the Financial Return.

4. LEDGER (usually part of a software package)

- 4.1 The Ledger pages collect the different items from the cash book and petty cash pages to give a total of each class of income and expenditure. It is recommended that transfer of figures to this ledger is undertaken on a monthly basis.
- 4.2 The page numbers from the cash book and the petty cash book are entered beside the entry in the ledger so that the figures can be crossed checked.
- 4.3 At the end of each year the ledger columns will give the totals for each category in the Financial Return.
- 4.4 For most entries it will be sufficient to use the general headings from the Financial Returns. There may be cases where it is appropriate to keep additional ledger pages, for example, if separate rent accounts are kept for the various users of a parish hall.
- 4.5 Please note that both cash book items (paid by cheque) and petty cash items are entered into the same ledger columns. The page reference number should distinguish between cash book and petty cash entries.

5. PETTY CASH

- 5.1 Petty cash should be drawn from the bank by means of a cheque on a weekly basis or more often if necessary.
- 5.2 Petty cash may be required for:-
- small housekeeping expenses (**but see use of Parish Charge Card**)
 - stamps, stationery, etc.
 - other incidental expenses
- 5.3 Where possible a receipt should be obtained for inclusion in the invoice folder (see Section 6) and the expenditure must be recorded in the petty cash book according to the correct item (and therefore category of expenditure) – stamps, food etc.
- 5.4 Petty cash should be kept in a box in the safe or another secure place. A petty cash book should be maintained showing cash placed in the box and details of money withdrawn. The income and expenditure should be reconciled with the money in the box regularly, as a minimum once a month. The book should not be kept in the box so that records are not lost in case of theft.
- 5.5 The expenditure of Petty Cash should be transferred to the ledger (or other accounting system) on a regular basis. The category of expenditure will refer to the headings given in the current Financial Return.
- 5.6 Some parishes maintain a housekeeping purse which is used for food or passed to the housekeeper. It is reasonable to make a petty cash book entry for food and to place money in the purse without keeping further records.
- 5.7 Where cash is given to someone for expenses or other proper cause, it is prudent to have the recipient sign a receipt which is retained in the parish records.

6. INVOICES AND RECEIPTS

- 6.1 Copies of all invoices for payments made by cheque should be retained. The date of payment and the cheque number should be written on the invoice. It is convenient to place all invoices for a year in a single ring binder in cheque number order, rather than to keep files for each supplier. Many invoices now have a payment slip, but a copy should be made if there is not a portion to retain.

Where a payment is made by cheque which is not in respect of an invoice it is prudent to create a voucher on a plain piece of paper, stating the payee, the sum, the cheque number, the date, the category of expenditure, and any other details, and for the voucher to be signed by the parish priest. For example:

*Cheque to R C Diocese of Southwark
Diocesan 2nd Collection – Needs of the Diocese - £209.56
Cheque Number 105732
Date: 12th November 2006
Signed: PP*

The parish bank account should never be used to pay for something pending reimbursement from the person properly liable. Where a priest benefits from the expenditure of parish money (e.g. a car loan up to £4,999), he must ensure that this has the backing of the Parish Finance Committee or a Diocesan rule.

Caution should also be exercised where a Parish Priest wishes to lend his own money to the parish. Problems can arise, should the priest need that money back at short notice or in the event of his death. Repayment, under whatever circumstances, is likely to mean transfer of a substantial sum of money from the parish to the priest.

It is therefore important that any such lending is properly agreed and documented via the Diocesan Finance Office.

- 6.2 Invoices should be kept for six years. They can then be destroyed unless there are special reasons to keep individual papers.

7. USE OF CREDIT CARDS, DIRECT DEBIT CARDS & CHARGE CARDS

- 7.1 It is helpful and good practice to arrange a Charge Card Account for parish purposes alone. The Finance Office can provide you with an application form and arrange for the card to be issued.
- 7.2 From time to time, it may seem convenient to use a Personal Credit Card for purchases on behalf of the parish. **However, this is not recommended for priests as it may introduce tax complications.**
If, exceptionally, a personal credit card is used then financial settlement must be made within the permitted time scale. No debt should be created through late payment and it would be inappropriate to incur fees or interest in relation to parish expenditure.
- 7.3. It is essential to retain an invoice for the goods purchased in this way and place this in the invoice folder (see Section 6).
- 7.4. It is in order to draw a cheque on the parish account to settle the portion of the credit card statement that refers to parish purchases.

8. COMPUTER ACCOUNTING

- 8.1 Computer systems continue to improve year by year and no specific software is recommended.
It is preferable to use a system which includes a double entry package such as Sage Instant Accounting Systems which rely on a spreadsheet.
- 8.1. Frequent backing-up of data is essential.**
- 8.2. As with manual systems, information must be retained for six years. It is prudent to retain a digital or paper copy of the principal accounting records for each year of the six-year periods and to retain all supporting information sheets and documents.
- 8.3. The prime computer records must be held on hardware which is owned by the parish rather than by an individual priest or layperson. It is imperative that any information system is reasonably accessible and if necessary details can be transferred from one machine to another. Parish data may only be

downloaded, copied or transferred from a parish system with the express permission of the Parish Priest, who may revoke this permission at any time. New express permission MUST BE SOUGHT on the appointment of a new Parish Priest.

9. RESTRICTED FUNDS

- 9.1. Many funds such as offertories are donated for the general purposes of the parish and can be used for these purposes.
- 9.2. A number of funds are given for specific purposes (e.g. church restoration fund). Such funds can be paid into the parish bank account. However, they must be clearly identified in the cash book and the ledger. It is prudent to maintain a separate ledger page for each of these items.
- 9.3. Some items are obvious, such as weekly CAFOD donations and the Seminary Fund. Others are less obvious but include funds given by parents and others for the specific purposes of the school, or donations for a special item for the Church. These should not be merged with general funds but should be identified as special funds. Balances held at the end of the year should be recorded and carried forward to the next year.
- 9.4. It is essential to observe the restrictive terms of donations and if they are not met then to ensure such donations received are repaid to the donors. Systems should be in place to ensure that a record of restricted donations received is maintained and includes contact details should a repayment be necessary. Ideally permission should be obtained when such a donation is received that if such income is surplus to the related expenditure or the project does not take place then all such income can be used for the general parish purposes.

10. WEEKLY CHECK LIST

10.1. Income – Cash Book

Enter cash totals from the weekly pro-forma (“Counters’ Sheet”).
Enter any other credits such as cheques from paying-in slips.

10.2. Expenditure – Cash Book

Enter all cheques paid including petty cash cheque.

11. MONTHLY CHECK LIST

- 11.1 Enter items in Ledger from Cash Book and from Petty Cash Book.
- 11.2 Enter credit and debit items from Bank Statement in Cash Book and in the Ledger.
- 11.3 Tick off presented cheques.
- 11.4 **Reconcile bank statement** with Cash Book.

Appendix IV

**CERTIFICATE OF LOAN TO THE
ROMAN CATHOLIC ARCHDIOCESE OF SOUTHWARK
ARCHBISHOP'S HOUSE, ST GEORGE'S ROAD, LONDON SE1 6HX**

CERTIFICATE NUMBER:

AMOUNT OF LOAN:

This is to certify that I:

Of:

have loaned the sum of free of interest to the Roman Catholic Archdiocese of Southwark for the benefit of the Parish of

This sum to be repayable to me, my executors, administrators or assigns upon one month's notice given in writing to the Roman Catholic Archdiocese of Southwark upon production of this Certificate.

**Signed for and on behalf of
Roman Catholic Diocese of Southwark**

Financial Secretary:

Parish Priest:

Date:

Usual Signature of person granting the loan:
.....

Appendix V

WORDING FOR A BEQUEST

"I give..... to the person who shall at my death be the Roman Catholic Bishop exercising jurisdiction over Roman Catholics resident in the Roman Catholic Diocese of Southwark, or if there shall then be no such person then to the person who shall at my death be exercising ecclesiastical jurisdiction over such Roman Catholics as Diocesan Administrator in accordance with the rules and regulations of the Roman Catholic Church to be applied by him for or towards such lawful charitable purposes as he shall in his absolute discretion think proper in connection with the Parish of.

.....
"I declare that the receipt of the Financial Secretary of the Diocese of Southwark at the time of my death shall be a full discharge to the executors of my will in respect of same"

Appendix VI

CHURCH PATRIMONY ENQUIRY- UPDATE

Parish

Deanery

Parish Church

Church Address

Architect

Listing type

Local Planning Authority

Local Authority Address

HCC Authority

Parish History

General Description

Dates of Liturgical Reorderings

Inventory of Contents

Special Features

Hidden Features

Signed

Date

Notes re CHURCH PATRIMONY ENQUIRY form

Parish Place, e.g. Vauxhall

Deanery e.g. Camberwell

Parish Church Title, e.g. St John's

Church Address Not presbytery address; Church Postcode is best info.

.....

Architect Name of original

Listing type e.g. Grade 2, none

Local Planning Authority e.g. Swale

Local Authority Address i.e. of planning authority

HCC Authority Yes if listed; if not, No

Parish History Yes/No

General Description e.g. architectural style of the Church; materials; seating capacity; location; how to get there; surrounds

Dates of Liturgical Reorderings

Inventory of Contents List here any movable thing of note: precious objects such as Church plate, valuable vestments; things of historic note, e.g. original benches and other items of furniture; Items of artistic merit; documents of historic value; e.g., registers of sacraments from recusant times.

Special Features

List here any special feature of the Church building not otherwise covered on this form.

Hidden Features

List here any worthy feature of the church which is still present but hidden by e.g. carpets etc

Appendix VII

CHECKLIST

PROPOSED WORKS REQUIRING THE PERMISSION OF THE SOUTHWARK DIOCESAN FINANCE OFFICE AND/OR COMMITTEE

Read pages 13-15 of the "Parish Finance Handbook" before submitting this form
THIS FORM IS NOT APPLICABLE IF PERMISSION IS REQUIRED TO LET, SELL OR PURCHASE PROPERTY

Parish:

Parish Church:

Church Address:

.....

The works are associated with: The Church
 The Church Hall
 The Presbytery
(provide details) Other

Brief description of proposed works and why they are necessary:

Please attach appropriate supporting information, if required, e.g. plans.

Architect appointed (if any):

Project Manager appointed (if any):

Building Surveyor appointed (if any):

Ranking of the quotations received:

	Name of contractor	£: Total cost of work (inc VAT)	Tick to indicate preferred tender
1			
2			
3			

Please attach a copy of the preferred tender's quotation to this form.

If the cheapest quotation is not the one you are recommending, briefly explain why:

Funding of the Work

- Own Parish funds available
- Inter-Parish loan arranged
- Grant(s)

If there is likely to be any shortfall in funding, please give details:

Referral to Art and Achitecture Committee

- Not required
- Approval received

Sales of properties (e.g. chapels of ease), structural alterations, material changes (including to the colour scheme when redecorating) and disposal of sacred *objets* (e.g. altars and fonts) **must** be referred to the Diocesan Art & Architecture Committee for its consideration. Repairs and maintenance do not need to be submitted to the A & A Committee. Please contact Father David Gibbons (e-mail: frdavid@sevrccparish.org.uk or tel: 01732 454177) if you are unsure whether a proposal needs to come to the A & A Committee or not.

Listed status

- Yes
- No

Once a proposal has Diocesan approval, if the church is Listed it must by law be submitted to the Diocesan Historic Churches Committee for a Faculty. It can happen that a scheme is approved by HCC before it receives diocesan approval; in this case the Faculty can only be granted once diocesan approval is signified.

Thresholds for referral to Diocesan Finance Office and/or Finance Committee

- Under £10,000 (no approval required)
- £10,000 - £19,999 (Finance Office approval required)
- £20,000 (Finance Committee approval required)

Referral to the Archbishop

Once the A & A and Finance Committees have approved a proposal, major schemes are put before the Archbishop by the Financial Secretary for his approval.

Signed: Date:

Name in Full:

Position:

Contact Details in Case of Query

Telephone:

Email:

Please e-mail your completed form to: property@finance-rcdsouthwark.org