



# DIOCESE OF NOTTINGHAM

## PARISH ADMINISTRATION MANUAL

These pages replace in their entirety earlier Parish Administration Manuals. (Much material has been copied from earlier Manuals and thanks to Monsignor Canon Jonathan Moore for its use are gratefully made.)

### Diocese of Nottingham Manuals:

The complete set of Manuals for use in the Diocese is on the diocesan website, [www.nottingham-diocese.org.uk](http://www.nottingham-diocese.org.uk). If you have broadband please consider if you actually need to print out the Manuals.

### Parishes:

Parish Administration Manual  
Property Manual

### Diocese (both Parish and Curia):

Personnel  
Health and Safety  
Insurance - Use CCIA website - User name: Nottingham Password: Anicetus.  
Policies

### Priests (password protected):

Financial Matters for Priests  
Vade Mecum (which is prepared by the Ongoing Formation of Clergy Commission).

The Finance Office is always happy to receive comments on the Manuals.

*January 2017*

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(Standard Job Descriptions for a Parish Assistant and for a Parish Cleaner are included in the Personnel Manual)



Dear brothers and sisters in Christ,

One of my principal responsibilities as Bishop of Nottingham is the pastoral care of Christ's faithful in the Diocese. Yet, as Chairman of the Board of Directors, of both the Nottingham Roman Catholic Diocesan Trustees and of the Diocesan Education Service, I also have an increasingly demanding legal responsibility for the affairs of the Diocese under the law of England & Wales.

So I am very well aware of the challenges that canon and civil law can place upon busy parish priests, and that the time spent on administrative matters can distract them from their pastoral responsibilities. But the parish remains the front line of the mission of the Church.

For this reason I would like this *Parish Administration Manual* to be a simple and useful tool, so that the duties of the parish priest are simply, yet comprehensively, set out under canon law and under the law of England & Wales. I would like it to be the first port of call for those who need advice about any aspect of the administration of your parish, and to reassure you that it is the job of the Curia, the central administration of the Diocese, to support you in whatever you need. Please do not hesitate to contact anyone within the Curia, whether in Bishop's House, Willson House, or the Diocesan Centre, if you have any queries with which they could help you.

These days, parishioners are called to share responsibility for their parishes with their parish clergy. As I visit the parishes of the Diocese, I am extremely impressed by the way that there is such a group of people who make it their job to do this. This role has become absolutely vital to the work of the Church, and will continue to be so as we reflect on the way forward as sketched out in our diocesan document, *You are Living Stones*. I take this opportunity to thank you for your work, and I hope that I will be able to meet as many of you as I can when I visit your parishes.

However the overall responsibility for the smooth running of their parish remains that of the parish priest or parochial administrator. I am very grateful, therefore, to our hardworking priests, often with the help of deacons, for all that they do for the Church in their parishes and chaplaincies. I hope that this manual may help to make the burden easier for him, and I am grateful to those who have helped to prepare it.

With my prayers and every good wish,

+ Patrick McKinney

Rt Rev Patrick McKinney

## **INTRODUCTION**

The purpose of this Manual is to provide for the parishes of the Diocese of Nottingham a readily available reference manual so that those who work in the Parishes of the Diocese can find an answer to as many as possible of the queries which arise on a day to day basis within the Parish. Where relevant it also applies for the University chaplaincies.

The legal framework of the Diocese under the national law is a charitable trust. As such it has to comply with the national law, both civil and criminal. Consequently all parishes need to be very aware that through their own actions or inaction they could bring a criminal prosecution on the Directors. In such a case the defence costs and any fine would be recovered from the parish. However no responsible organisation wants to have a criminal record. Parishes are especially asked to bear this in mind when responding to requests from the Curia on behalf of the Diocese.

Under the Canon Law of the Catholic Church each parish also enjoys what is termed a juridical personality. It therefore has rights and duties under the Canon Law as well as under the national law. It is incumbent on parishes as well as on the Curia to follow the stricter of the laws, the Canon Law and the national law in all circumstances.

The procedures set out in this Manual result from the above duties and so must be observed.

Reference to the Diocese or to the Trustees means the Board of Directors which is responsible for the governance of the Diocese under the national law.

## 1. THE DIOCESAN CURIA

### The Curia

In this manual the term Curia has been used to refer to the central administration of the Diocese. (The Diocesan Curia is composed of those institutes and persons who assist the Bishop in governing the entire diocese, especially in directing pastoral action, in providing for the administration of the diocese, and in exercising judicial power Canon 469).

The preferred method of communication with Curia departments is by email. However, there is no objection to using other methods such as the telephone. However, for important matters, for example for requests to transfer money, if email is not used, then a letter or fax should be used instead, so that there is a written record.

A list of Curia departments follows:

Main and Registered Office address:

Willson House  
25 Derby Road  
Nottingham  
NG1 5AW  
Telephone: 0115 953 9800  
Facsimile: 0115 953 9805 (all departments).

	<u>Email</u>	<u>Telephone No.</u>
Rev John Guest	<a href="mailto:john.guest@nrcdt.org.uk">john.guest@nrcdt.org.uk</a>	0115 953 9842

Moderator of the Curia (appointed under Canon 473). Fr John Guest is also Vicar General and parish priest of the Ashbourne parish.

Financial Secretary:

Edward S. Poyser	<a href="mailto:financial.secretary@nrcdt.org.uk">financial.secretary@nrcdt.org.uk</a>	0115 953 9810
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The Financial Secretary is also the Oeconomus (Financial Administrator) of the Diocese under Canon 494 s1.

A formal approach to the Board of Directors/ Trustees should be addressed to the Financial Secretary in his capacity as Company Secretary. The Board of Directors acts as the Finance Committee of the Diocese under Canon 492.

Accounts:

Jonathan Gamble	<a href="mailto:accountant@nrcdt.org.uk">accountant@nrcdt.org.uk</a>	0115 953 9844
Kim Williamson	<a href="mailto:account3@nrcdt.org.uk">account3@nrcdt.org.uk</a>	0115 953 9802

Property:

Rachael Oxspring	<a href="mailto:property@nrcdt.org.uk">property@nrcdt.org.uk</a>	0115 953 9845
Catherine Scholes	<a href="mailto:catherine.scholes@nrcdt.org.uk">catherine.scholes@nrcdt.org.uk</a>	0115 953 1162

Secretary:

Jean Mason	<a href="mailto:finance.office@nrcdt.org.uk">finance.office@nrcdt.org.uk</a>	0115 953 9800
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Gift Aid and Parishes salaries:

Ann Gee	<a href="mailto:giftaid@nrcdt.org.uk">giftaid@nrcdt.org.uk</a>	0115 953 9843
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Tribunal:

Bernadeta Gabb	<a href="mailto:marriage.tribunal@nrcdt.org.uk">marriage.tribunal@nrcdt.org.uk</a>	0115 953 9804
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email: [john.creedon@familycare-nottingham.org.uk](mailto:john.creedon@familycare-nottingham.org.uk)

### **The Diocesan Professional Advisers and other Suppliers**

The use of the following professionals is compulsory. This refers to insurers, Gift Aid, accountants, bankers and utility providers. This is either to protect the position of the Board, eg because it refers to internal control, or because there are significant economies of scale or other efficiencies in using them. If parishes use alternatives then these benefits will be lost. It may be, in some cases, also that they are readier to ameliorate their charges for abortive work.

#### Insurers:

Catholic Church Insurance Association  
Oakley House  
Mill Street  
Aylesbury  
Buckinghamshire  
HP20 1BN

Telephone: 01296 422 030  
Facsimile: 01296 428 049  
email: [enquiries@ccia.org.uk](mailto:enquiries@ccia.org.uk)

Accountants and Payroll (but please advise changes via Ann Gee - [giftaid@nrcdt.org.uk](mailto:giftaid@nrcdt.org.uk) above):

Tony D Jacques & Co  
Willson House, 25 Derby Road, Nottingham NG1 5AW  
Telephone: 0115 947 5859  
Facsimile: 0115 950 8455  
email: [medkirk@btconnect.com](mailto:medkirk@btconnect.com)

#### Bankers:

Lloyds Bank Group Plc

David Quinney  
Relationship Director  
Lloyds Bank,  
3<sup>rd</sup> Floor,  
Old Market Square,  
Nottingham,  
NG1 6FD  
Telephone: 0115 988 6473  
Facsimile: 0115 959 8686  
Email: [david.quinney2@lloydsbanking.co.uk](mailto:david.quinney2@lloydsbanking.co.uk)

Michelle Garratt  
Assistant Relationship Director  
3<sup>rd</sup> Floor  
Old Market Square House  
Old Market Square  
Nottingham  
NG1 6FD  
Telephone: 0115 988 6473  
Facsimile: 0115 959 8686  
[michelle.garratt@lloydsbanking.com](mailto:michelle.garratt@lloydsbanking.com)

(Business Charge Cards can only be dealt with by the named person on the card to whom it was issued. Business Card Help Desk 0845 602 2042)”

Electricity and Gas supplier:  
Inter-Diocesan Fuel Management Limited  
2 Park Road South, Prenton, Wirral CH43 4UX  
Telephone: 0845 257 9739  
Facsimile: 0844 443 2600  
email: [linda@ifm ltd.com](mailto:linda@ifm ltd.com)

Bills are paid by direct debit usually 10 days after the invoice date.

Pensions:  
Paul Timby  
First Capital Independent Financial Advisers Limited  
Quantum House  
32 Tentercroft Street  
Lincoln  
LN5 7DB

Tel : 01205 317840  
Fax : 01205 310679  
Email : [ptimby@firstcapital.co.uk](mailto:ptimby@firstcapital.co.uk)

It is strongly recommended that Parishes use the Diocesan Solicitors and, where possible, Estate Agents. This is because, if a parish elects to use its own Solicitors or Estate Agent, then it may well still be necessary for the Diocesan Solicitors and Estate Agents to be consulted as well, in order to protect the position of the Diocese. The Diocesan Solicitors are aware of relevant information about the Diocese, VAT status, how the Diocese formally signs etc. and will not need to contact the Diocese for further information. They are also aware of the special regulations which apply to Charities.

Solicitors:  
Massers,  
15 Victoria Street,  
Nottingham  
NG1 2JZ  
Telephone: 0115 851 1666  
Facsimile: 0115 015 1675  
email: [law@massers.co.uk](mailto:law@massers.co.uk)  
[www.massers.co.uk](http://www.massers.co.uk)

Estate Agents:  
David Pepper Esq  
Spencer Birch,  
8 Clarendon Street  
Nottingham  
NG1 5HQ  
Telephone: 0115 941 3678  
Facsimile: 0115 950 6235  
email: [info@spencerbirch.co.uk](mailto:info@spencerbirch.co.uk)

The Parish Priests may decide to use the following professionals or other suppliers of their own choice provided, of course, that they are reasonably satisfied that the professionals concerned are able to do the work required of them.

Abbey National Legal Advice Line 0345 350 1084 (our policy number is 11166/2016).

Health and Safety (national):

Willem Van Den Raad

Ellis Whittam

Woodhouse,

Church Lane

Aldford,

Chester

CH3 6JD

Telephone 0845 226 8393

Mobile: 07715 181890

Web: [www.elliswhittam.com](http://www.elliswhittam.com)

Health and Safety (local):

Safety Measures

Foxhall Lodge

Foxhall Road

Nottingham

NG2 4DH

Telephone: 0115 911 0595

Facsimile: 0115 911 0590

Email: [safetymea@aol.com](mailto:safetymea@aol.com)

Colin Blake

60 Boxley Drive

West Bridgford

Nottingham

NG2 7GL

07811 273466

email: [colin.blake2@ntlworld.com](mailto:colin.blake2@ntlworld.com)

James Bardsley, FMAAT., Cert.IOSH., Obl.OSB

30 Grange Road,

Bracebridge Heath

Lincoln Lincolnshire

LN4 2PW

Tel: 01522 402981

Mob: 07598 865488

Email: [jamesbardsleyoblate85@gmail.com](mailto:jamesbardsleyoblate85@gmail.com)

Stationers:

[www.churchmarketplace.org.uk](http://www.churchmarketplace.org.uk)

[coord@churchmarketplace.org.uk](mailto:coord@churchmarketplace.org.uk)

This is a co-operative company set up by the dioceses of England and Wales.

The Churches Legal Advisory Service is understood to have set up an agreement for fire extinguisher servicing with Chubb via its National Accounts Department. Enquiries should go through [cbdomville@blueyonder.co.uk](mailto:cbdomville@blueyonder.co.uk)

Photocopiers:

The Diocese's preferred suppliers are Toshiba (Contact: Bob Cunningham, [bob.cunningham@toshibatec.co.uk](mailto:bob.cunningham@toshibatec.co.uk); 0207 753 9318 07836 287937; via ChurchMarketPlace) and Konica (Contact: Mr Andrew Webster 01623 522142 and 07714 221754). **Under no circumstances should contracts to be signed for photocopier lease agreements,** given the availability of low cost finance through the Diocese.

Generally, where the Diocese has legal duties, for example in relation to property, it will instruct professionals unless the subject matter is very small. To do otherwise could be held to be negligent.

## 2. RESPONSIBILITY OF PARISH PRIESTS

### National Law Responsibilities

1. Under the national law the Diocese is constituted as a charitable company (and is referred to as the Diocese or NRCDT standing for Nottingham Roman Catholic Diocesan Trustees in this manual). All of its transactions are undertaken formally in the name of the Diocese. Each Parish Priest is authorised within the limits included in this Manual to act on behalf of the Diocese in the Parish to which he has been formally appointed by the Bishop. It is important that he does not exceed this authority or in any way hold himself out to have authority which he does not in fact possess. **Indeed to do so could, in many circumstances, make him personally liable for transactions he has purported to undertake on behalf of the Diocese for an unlimited amount.**
2. Particularly in these days of a Priest being appointed to more than one Parish coupled with the ever increasing responsibilities and requirements of the national law each Parish Priest is strongly encouraged to ask parishioners for assistance. However, even though a job is delegated, the formal responsibility remains with him.
3. In this Manual reference is made to a Parish Priest which is an appointment under Canon Law. Sometimes a Priest is appointed instead as a Parochial Administrator. Unless obviously wrong from the context the term Parish Priest should be taken as referring equally to a Parochial Administrator. In such a case there will also be a Parish Priest who should be consulted, as appropriate, by the Parochial Administrator.

### Canon Law Responsibilities

4. The complete series of Canons governing the Canon Law responsibilities of the Parish Priest over the “Administration of goods” are in Book V Title II of the Code of Canon Law. Particular Canons may be referred to in the Manual as they apply.
5. A Parish Priest is “To act within the limits and manner of ordinary administration and not to go beyond them without written permission from the Bishop”. (Canon 1281). Where, as will often be the case, a permission will also be required from the Board under the national law an approach should be made to the Board first. The Bishop, as Chairman of the Board will then be able to deal with the Canon Law permission at the same time.
6. A Parish Priest is “To perform his duties with the diligence of a good householder.” (Canon 1284). This Canon, re-enforcing Canon 22, also requires compliance with the national law.

### Committees

7. In each parish there should be a Pastoral Council presided over by the Parish Priest (Canon 536). The duties of the Council are consultative.
8. The Parish Priest is obliged to appoint a Finance Committee. (Canon 537). The duties of this Committee are also consultative. Norms for a Parish Finance Committee are at Appendix B of this document.
9. From time to time a complaint is received by the Finance Office from a parishioner, often a Parish Committee member, that a Parish Priest is not doing what he is required to do under this or under one of the other Manuals. In such a case he or she is advised that the Finance Office cannot “go behind the back” of the Parish Priest and should approach the Parish Priest direct about the matter. However, if

the matter is something which a Parish Priest is required to do, for example to publish parish accounts, then the Finance Office may make the information available direct having advised the Parish Priest.

## Assistance

10. The main jobs over which the Parish Priest may welcome assistance are the following:

### Administrative

Parish Assistant	Correspondence.
Book keeper	Maintaining the account books
Collection counters	Taking, counting and banking collections (in twos).
Property officer	Check and maintain the condition of the property and insurance.
Health and Safety	Updating the risk assessments, advising on health and safety generally and when contractors are instructed; the job may be combined with the property officer.
Gift Aid organiser	To encourage Gift Aid/ planned giving, to record donations and to liaise with the Gift Aid office. A Chapel of Ease will probably need its own organiser in addition.
Parish Safeguarding Representative	Responsible for the safe recruitment process for those in ministry with children or adults. <b>(The appointment of a separate Parish Safeguarding Representative is mandatory).</b>
Housekeeper/ Cleaner	

### Religious

Catechesis  
Extraordinary Ministers of Holy Communion

11. Where parish information is held in machine readable form on devices not owned by the parish or in hosted arrangements to which the parish does not ordinarily have access then the Diocese has the right to require those concerned with such access to allow it to check the data and to delete it should it wish to do so. Otherwise such data may not be held in this way.

## Matters which concern Priests as Priests

12. Matters to do with finance which concern Priests as Priests are contained in a separate Priests' Financial Manual.
13. Other matters to do with the religious operation of the Parish and with priests are included in Vade Mecum. Vade Mecum, prepared by the On-going Formation Commission, includes the duties over the various registers required by Canon Law. It includes matters concerned with preparation of couples for marriage, applications for dispensations or permissions, transfer of marriage documents for marriages to take place outside England and Wales, applications for investigations to declare freedom to marry or to declare a previous marriage invalid, and the forms required for these purposes. All are reminded that material of a confidential nature is to be sent by recorded delivery and if sent in machine readable form is to be encrypted first.
14. *The Office of Dean, Episcopal Vicar and Vicar General with the Bishop*, prepared by Karen Foong and the Ongoing Formation team, and published earlier in 2008 covers the relationships between priests, those mentioned in the title as well as the roles of the Council of Priests, the Bishop's Council, the College of Consultors, the Diocesan Chapter, the Vicar Judicial and the Chancellor with the Bishop.

## Handover

15. When a Parish is handed over to a new Parish Priest please complete a Parish Handover Document (included as an appendix to this document) for the new Parish Priest. An inventory check should take place at the same time and a copy forwarded to the Finance Office.

#### Safeguarding Children and Vulnerable Adults

16. For information and advice about any aspect of Safeguarding please contact John Creedon, the Diocesan Safeguarding Coordinator, on 0115 960 3010. All should be mindful of the need to ensure the welfare of all children, young people and vulnerable adults within their Parish community. If you discover that an individual attending your Church has convictions against children or vulnerable adults it is essential to inform John Creedon straight away.
17. Every Parish safeguarding representative has access to the safeguarding resource pack available on the Internet.
18. The Church's policies about safeguarding children, young people and vulnerable adults can be accessed on [www.csas.uk.net](http://www.csas.uk.net) which is the Catholic Safeguarding Advisory Service website.
19. Generally with safeguarding matters it should be made clear that any information may be passed on to the Diocese and its insurers.
20. Documents with personal information on them and documents which might be used by way of data fraud must be sent by recorded delivery. Such information sent in machine readable form must be encrypted first.

#### Organisation of Parishes

21. Each Parish should have available a map showing its boundaries. Master copies are held in the Finance Office and at Bishop's House. The information is also available on line via the Diocesan website. Please advise any errors to the Bishop's Private Secretary.
22. The organisation of parishes is a matter of Canon Law. An application to alter the status of Parishes, for example to ask for two adjacent parishes under the care of the same Parish Priest to be formally merged, should be made to the Bishop and a copy sent to the Dean. The Council of Priests will be consulted as will the Diocesan Board in its capacity as the Finance Committee of the Diocese before making his decision. Before this approach is made the Parish Priest should discuss the matter with and obtain the support of the relevant parish committees and of the deanery. A full procedure for this which fulfils the canonical norms is available from Bishop's House.

#### Legal advice line

23. Through its insurers the Diocese subscribes to the Abbey Legal advice line. The contact details are listed above and it may be approached, for example for a personnel matter.

### 3. FINANCE

1. Control of the parish finances is key to the practical operation of the parish.
2. Even where the day to day duties are delegated, the Parish Priest retains the formal responsibility for finance.
3. The main duties of the Parish Priest over finance, assisted by his Finance Committee, are raising income for the Parish expenses and for prudent reserves, ensuring that all payments are properly authorised, control of the recording of the cash transactions, financial budgetting and reporting to the Parish and to the Diocese. This encompasses all aspects of budgetting including, eg, provision for the unexpected and a rolling maintenance plan for Parish property.
4. It is the Parish Priest's responsibility to report on his administration to the Curia. For finance this is performed through the annual financial return to the Finance Office. (Canon 1287 s1). It is also the Parish Priest's responsibility to report to the faithful. (Canon 1287 s2) and this should be done annually.
5. Parishes are selected at random for the parish support programme and are encouraged to use that opportunity to ask for advice over book keeping matters. Feedback from the Parish Support Programme visits are oral at the time unless a matter arising is important enough for, eg, a follow up letter and occasionally a further follow up visit is arranged.
6. Parishes are also selected at random for external audit, the selection being that of the external auditors. (Because the selection procedures are independent of each other the same parish may be selected for both internal and external audit within the same accounting period. It is stressed that this is not because it is thought that there is an internal control problem. It is simply that the selection is made independently and for different purposes.)
7. It is the policy of the Diocese that the reserves of each parish should normally be between one and three years of its normal expenditure but in any case not less than the cost of any outstanding maintenance.
8. This section of the Manual deals with financial matters. It is not exhaustive and an unusual financial matter, for example an approach to other parishes for financial support, should be discussed first with the Finance Office.

#### Banking arrangements

9. The Diocese's bankers for all parishes are Lloyds. Each parish has an account with that bank arranged through the Finance Office. Changes in bank arrangements for the Lloyds accounts will always be made through the Finance Office. This requires two Full Powers signatures who are based in the Finance Office.
10. The Parish Priest and the Dean are the normal signatories for cheques drawn on the account. However no person may sign a cheque payable to himself. Additionally there are 6 Full Powers signatories arranged by the Finance Office (also known as Central Signatories) who may also sign. All of these may sign individually for amounts up to £5,000. Amounts over that require a second "Full Powers" signature. Cheques requiring a Full Powers signature should be sent to Willson House with a copy of the approved voucher and an addressed envelope to the payee. Other cheques may also be sent

in the same way to Willson House. Direct debit authorities are permitted for regular expenditure but, again, two signatures are required of which one must be a “Full Powers” signatory and so, as with cheques above £5,000, the form has to be sent to the Finance Office for the second signature to be applied. Others may not sign cheques.

11. The name of all of the Parish accounts includes NRCDT as well as the name of the Parish in order to make clear that they are the legal responsibility of the Diocese. The location of the Parish should also be on the account, as well as the name of the Church, particularly where there is more than one Parish dedicated similarly. A parish code and our charity registration number are also included.
12. There may be other accounts which are connected with the parish but which are not directly the responsibility of the Board of Directors. An example will be the Social Clubs or Union of Catholic Mothers which are run within some Parishes. Because of the connection with the Diocese, it is recommended that such non NRCDT accounts should still be set up with Lloyds. This is because it will be easier to sort out a difficulty with that account if it is held with the diocesan bankers. The only transactions between NRCDT accounts and non NRCDT accounts will be, for example, where the Social Club pays a donation to it. Generally no entry for non NRCDT transactions accounts will feature in the Parish accounts. These are not NRCDT accounts and the usual Diocesan requirements, for example over cheque signatories, therefore do not apply. It also follows that Gift Aid will not be available on payments in to them because a Gift Aid claim has to be made under the auspices of the Diocesan trust as a charity.
13. On line bank reporting is available to the parishes. However parishes cannot use on-line banking to undertake transactions as it will not be possible to provide adequate internal control over them. Separate instructions are available at the end of the Manual as to how to set this up at Appendix C.
14. A Lloyds Business Charge Card should be obtained only for the Parish Priest. The amounts charged to this account will then be charged automatically onto the parish account by Direct Debit each month and this card must therefore only be used for the purposes of the parish and not for the priest’s own expenditure even if that expenditure were intended to be re-imbursed at a later stage. The card is personal to the Priest and under no circumstances may he pass on the PIN to anyone however trusted. Although there is a cost associated with these accounts there are consequent benefits in internal control. **Charge cards should not be used for making cash withdrawals as interest at a penal rate is levied from the date of withdrawal.**
15. Although only one Business Charge Card is permitted for the Parish Priest, exceptionally a second charge card can be provided by arrangement with the Finance Office for an assistant priest who is a member of a religious congregation not permitted under its rules to have an account in his own name.
16. When a parish priest moves arrangements need to be made with the Finance Office to change the signatories on the bank account and for a new Business Charge Card. For the bank account the previous parish priest, unless deceased, is retained as an additional signatory so that cheques in the system will not be returned unpaid.
17. Occasionally deaneries or other groupings of parishes may wish to open accounts for specific purposes. These should be arranged by set off accounts opened for the purpose with the Finance Office. Where such an account is opened, the Finance Office will need to be advised in what ratio any balance should be refunded to contributing parishes should the purpose for which the account was set up cease. A copy of this should be recorded in the deanery minutes. Approved invoices for payment for charging to the set off account will then be submitted to the Finance Office.
18. No new arrangement may be made with other banks or directly with Lloyds for additional accounts. Transactions for a special purpose such as for fund raising for a particular purpose, perhaps a hall development fund, or for a 100 Club can be paid into a specially designated set-off account.

19. Remember to keep the current and spare Cheque books locked and in a safe. They give access to your accounts. Cancelled or stopped cheques should be stapled to the counterfoil unless already sent before the cancellation.
20. The bank charges on the main Parish account are set at a favourable rate. However the charges for handling cash are generally greater than those for automated credits and this difference is expected to get bigger. There is therefore a benefit in encouraging use of standing orders rather than cash and cheques. For that reason, also, transactions between the Curia and Parishes' accounts will be by on line transfer where possible.
21. Indemnities have been provided to the Lloyds bank branches to accept cheques paid out to a name other than the main parish name. A copy has also been provided to each parish. The parish should produce it to the branch should there be difficulty on paying in because of the name used for the payee on the cheque being different from that of the bank's own records.
22. **Under no circumstances whatsoever are blank cheques to be signed. This is a matter which is severely stressed in all Charity Commission guidance and is not permitted. This applies both to filling in the payee and leaving the amount blank and filling in the amount and leaving the payee blank before signing.**
23. Lloyds email scams may now be forwarded to [emailscams@lloydsbanking.co.uk](mailto:emailscams@lloydsbanking.co.uk) where they will be investigated.

#### Cash handling

24. Because much of the money handled by the Parish is in the form of cash, all of those handling it should be of total trustworthiness. Cash, including collections, must always be counted with two named people present at the earliest possible opportunity. If at all possible this will be before the cash has left the Church premises. A separate record will be made of the amount and agreed by both of them. They must evidence this agreement by formally signing in each others' presence. They should be independent of each other. This is, of course, a protection for those involved as well as basic security for the money.
25. In order to get petty cash, one way is to draw a cheque in favour of the Parish account to cover the amount withdrawn in cash. If, despite this, an amount is withdrawn from the collection by way of petty cash, then this amount must be properly recorded in the cash books – both as a receipt (as a collection) and as a payment (for petty cash). However cash used in this way has not been paid into a UK bank and is thus not available for Gift Aid Small Donations Scheme.
26. If the amounts are large, above £3,500, then two able bodied people must take the money to the bank (CCIA letter dated 17<sup>th</sup> November 2016). It is best practice, in any case, to vary the route. Cash receipts should be paid into the bank at least weekly. In any case please take care to ensure that your insurance limits for cash held on the premises are not exceeded (details of what is included under our policy is available on the CCIA website).
27. Under no circumstances should charity money received, for example for special collections, be passed through an individual's own account even if that individual is a priest or deacon. To do so will cause the question to be raised if all of the money paid in to the account has been paid over as required. This basic rule is a protection for that person as well as for the funds concerned.
28. Do not send cash through the post, nor leave it, eg for second collections, in the Finance Office letterbox. Pay it in to the bank and draw a cheque for the amount payable to the appropriate payee.

## Payments

29. Because the Diocese, including all of its parishes, is constituted as a charity (as well as a company) no payment may be made by a parish which is not within the objects of the Diocese's Articles of Association. A list of what expenditure is regarded as acceptable on the basic running of the parish is included in detail as Appendix E "Permitted Parish Expenditure" to this Manual.
30. The Parish Priest is authorised by the Diocese to undertake purchases up to £5,000. However he should take great care in dealing with overzealous salesmen. He should consult, for example his Finance Committee, the Finance Office or his Dean for advice if in any doubt about non-routine transactions. In particular he should take the greatest care over long term contracts and in particular photocopier contracts and telephone system contracts have given rise to serious problems in the past and still do. The details of two recommended photocopier suppliers are given earlier.
31. For expenditure other than minor or routine the Parish Priest should obtain three estimates. He should then compare not just the price but also the proposed work specified. It is therefore not appropriate always that the lowest quote will be the successful one.
32. For expenditure above £5,000 a formal approach must be made to the Finance Office giving the reasons for the proposed payment. If the approach is made in connection with a property then it will be passed on to the Building and Sites Committee and the approval can be given by that body on behalf of the Board or recommended to it. Otherwise it will be given by or on behalf of the Board at its next meeting. Again at least three estimates should be obtained and a recommendation as to which the Parish Priest wishes to choose with reasons if not clear. Formal contracts above £5,000 with the Diocese are signed at the Finance Office. As noted earlier, cheques for more than £5,000 require a second, full powers, signature and must be sent to the Finance Office for it. **For the avoidance of doubt it is not permitted to draw multiple cheques for less than £5 thousand to avoid the need for the second signature. Nor is it permitted to arrange with a supplier to send multiple invoices for the same work for that reason.** Since there are checks applied by the Finance Office, where there are good reasons for multiple cheques to be written, for example for different work to the same supplier or for agreed staged payments then please advise the Finance Office of the details of these to avoid their being queried with the parish.
33. The main purpose for which money is raised through the offertory collection is given to defray the usual costs of the parish, e.g., the fitting celebration of the liturgy, the maintenance of the church and presbytery, the living costs of the priest, the diocesan quota and apostolic works. They should also be prudently kept to provide for repair and maintenance work. This does not prevent the parish making occasional gifts for charitable purposes, provided that they are in accordance with the teaching of the Church and within the purposes of the Diocese's articles of association. The Parish Finance Committee should support the gift. A proposed donation of £5,000 or more will also need the approval from the Diocese. However, the giving of gifts is not the main purpose for which the offertory collection is taken, and special collections can be taken up to provide for such charitable donations, provision for the poor being the church's practice since New Testament times.
34. A parish is legally curtailed in making ex gratia gifts, ie a gift which one is not obliged to make. Unless within the Diocese's objects, these are limited to those which, if an individual, that person would be morally bound to make. Further advice is given on the Charity Commission website which includes a reference to a figure of £1,000 before their approval is required. If in doubt the Board should be asked to authorise a payment specifically and, indeed, an approach to the Charity Commission may be required for an Order.

35. A parish may have adopted a special charitable project such as aid to a particular school in a third world country. Such payments must come under the HMRC guidance “detailed guidance on non-charitable expenditure – Payments to overseas bodies” on the internet. When a payment is made for charitable purposes overseas the parish must take steps to ensure that the purposes are genuinely charitable under English law. Therefore information must be obtained about the person/ organisation to whom the payment is made, the purpose of the charity, the guarantees which are given that the payment will be made for that purpose and the steps taken that the amount given was so applied. Recognition of charity status in the relevant country under its own national law would be expected. It must be clear, in particular, how receipts are going to be obtained from the ultimate beneficiaries. If the various conditions are met then donations from parishioners or from outside may usually be paid under Gift Aid. Such a project should have prior Finance Office approval. Visiting priests from abroad are not permitted to take second collections (Ad Clerum December 2016).
36. An organisation such as the “Society for the Protection of the Unborn Child” is regarded as a political organisation and moneys collected for it may not pass through the Parish records. Some dioceses go so far as to require that any collection for SPUC takes place only outside the Church. Parish funds may not be used as a donation for its work and Gift Aid does not apply to donations to it from parishioners.
37. Petty cash should be kept on an “imprest” system with a level of float selected by the Finance Committee, perhaps of one and a half of the average petty cash expenditure for a month. The expenditure which has taken place and is being reimbursed is then analysed to the appropriate heading in the Cash book.
38. The Finance Office is asked from time to time about BACS payments. It will be happy to make such payments on behalf of a parish. Such payments can be set up by the parish priest approving payment by signing the voucher and then sending it in to the Finance Office or for a list of payments with the details sent in on a spreadsheet with the following information: Date of voucher, name of payee, reference number of voucher, amount to be paid, bank sort code, bank account number or advice that the bank details have been given earlier and should be on record. If bank details are included then the file should be encrypted before sending it. The amounts will be charged to the parish accounts.

Payments to or on behalf of Clergy (Modifications for clergy who are members of religious congregations is under a separate heading later).

39. A Parish Priest is not an employee of the Diocese or of a parish or of the Diocese in national law but an “office holder”. A separate Manual dealing with Financial Matters for Priests is available in the priests’ section of the website.
40. Two options are provided for personal payments to a priest. A priest may receive the payment at a lower rate, determined by the Diocese, and then retain for himself “Church source income” (Mass offerings/ stipends, stole fees, Christmas and Easter collections and Registrar fees). Alternatively a priest may receive payment at a higher rate but he then pays all of his “Church source income” as defined above into the parish. It is understood that in strictness this should be announced publicly before it is received. (If, having decided the option to retain Church source income, he then finds that at the end of the tax year he would be better off having taken the higher payment it is permitted to make it up to that). The person keeping the accounts needs to know which option the Parish Priest is using especially if there is a change of Parish Priest. Changes in the rates are notified in Ad Clerum. A Parish Finance Committee has no power to authorise a greater figure, however special the circumstances. (Special arrangements apply to married priests).
41. Rather than charge the parish for living expenses on an “actual” basis it is permitted for the Parish Priest to draw the amount referred to in Appendix E for living expenses and then to pay for these

himself. However any tax liability which results in his having been paid, what is in effect a “round sum allowance”, for this purpose is his own responsibility.

42. Where a priest retains his “Church source income”, providing it is passed through the parish books (which is the preferred method), it is still eligible for Gift Aid because support of the priest is in furtherance of the charity’s objects. However the audit trail from the original giver to the parish must be in place. If he also wishes to retain the Gift Aid benefit personally, then he should inform the Gift Aid organiser in the parish so that that person can calculate the required payment to him due from the Gift Aid on any particular collection. (The associated retained Gift Aid will form part of the taxable income of the priest.)
43. Deacons are supported by their secular employment and not by their parish. However a deacon is entitled to Stole Fees from services he has taken. Deacons and Extraordinary Ministers of Holy Communion will have expenditure, for example for travel for visiting parishioners, re-imbursed.
44. The parish will pay for the spiritual support of the clergy of the parish, priests, assistant priests and deacons. This will include their related conferences, retreats and the Diocesan Pilgrimage. Expenditure for the wife of clergy might also be re-imbursed if relevant, eg for a conference on security, Extraordinary Ministers of Holy Communion conference expenditure may be re-imbursed by the parish as well as travelling expenses incurred in their ministry.

#### Payments to staff:

45. Please refer to the Personnel manual for further details about staff matters.
46. Staff working in parishes are paid through the Diocesan payroll. If they are paid less than the NI lower earnings limit then a parish payment is permitted. However, for tax purposes, income from other employments and certain benefits are included in annual taxable income. Rather than run the risk of a member of staff having a substantial tax bill at the end of the year it is safer to use the Diocesan payroll. “Cash in hand” payments to employees are not permitted. The circumstances in which parish staff are self- employed are thought to be extremely rare and this will need to be confirmed on the HMRC website using the Employment Status Indicator. Also such people may not be insured in the way they would be were they employees. The Finance Office central payroll requires payments to be made a) monthly and b) direct to the payee’s Bank or Building Society account. Pension payments via the Diocese can only be arranged for those paying from the Diocesan payroll.
47. Where it applies autoenrolment of staff will take place, the employer’s contribution being charged to the parish. If not eligible for autoenrolment a member of staff in most circumstances can ask to be included voluntarily on the usual basis of the employer matching the employee’s contribution up to 5% of salary.

#### Borrowing:

48. Parishes are not permitted to overdraw their bank accounts. Should a parish need to borrow money for major expenditure, for example for substantial maintenance, then it should apply to the Finance Office for a loan in writing with its reasons for needing to borrow. It should also indicate how it proposes to repay the amount conservatively over a period shorter than the expected life of the expenditure and at a rate of interest which prudently allows for interest rates to vary over the period of repayment. Normally this approach will be associated with the request to spend over £5,000 and will be included with it. Further details of loans for building work are advised in the Property Manual.

49. A parish may face expenditure which it cannot afford for various reasons. If there is one off major unforeseeable expenditure then an approach may be made to the Diocese for a grant or loan from the Poor and Needy Parishes Fund. It is considered, though, that expenditure is generally foreseeable and should have been prudently budgetted. Should an approach be made to the Poor and Needy Parishes Fund because, eg, a boiler needs replacing a year or two before its expected life then the funding may be by way of loan than grant. In any case requests should be made in good time before the quarterly Building and Sites Committee and Board meetings.
50. If you wish to accept a loan from a parishioner then please discuss this with the Finance Office. We have advised in the past that loans may not be accepted by a parish because with poor records the parish ends up repaying the amount a second time and this has happened, in the past, to the detriment of the parish in question. The Diocese will not guarantee the repayment of the loan and since a Catholic parish has no legal status the loan will not be secured. In any case the alternative should be considered of a loan being obtained from the Diocese at the usual favourable rate of interest. If the parishioner concerned is then happy to donate the interest to the parish with Gift Aid the financial effect on him is more or less the same.

## Receipts

51. All legacies of any amount and donations which are individually over £5,000 should be notified to the Finance Office when advised to the parish. Do not delay advising the Finance Office until the legacy is actually received. These are then reported to the Board in line with Charity Commission guidance.
52. In relation to donations a substantial donation from a particular donor can give rise to adverse tax consequences under anti avoidance tax provisions. Any doubt about that should be advised to the donor in advance and to the Finance Office. Substantial receipts of above £5,000 in cash must not be accepted unless money laundering clearance has been obtained from HMRC.
53. Tax reclaims on interest on legacies are better handled by the Gift Aid office using the online arrangements for charities to reclaim tax paid.

## Surplus funds

54. Surplus funds should not be held in parish bank accounts. They should be deposited with the Curia on set off account so that the amounts may be accumulated with surplus funds held by other Parishes and invested in a way which earns greater interest. They are also available for loans to other parishes for building work.
55. Each Parish has a main set off account. If it wishes it may also have a separate set-off account or accounts for a special project such as a maintenance or rebuilding fund. A separate account may also be held in the name of a Chapel of Ease notwithstanding that the amount in the set off is technically due to the parish rather than to the named chapel of ease. The various accounts are separately designated by the Finance Office.
56. Transfers to and from set-off accounts to Finance Office will be effected by on line transfer each week. Requests should be made in writing – eg by fax or email so that there is a permanent record. For transfers from a set-off account back to a parish's main account, the reason will be asked for, in view of the overriding responsibility the Diocese has for the funds of the Diocese, whether Curia or Parish.
57. The set-off accounts held with the Curia represent parish money and a payment will be charged to it with the authority of the Parish. The authority will be assumed, for example, for a construction project where the contract invariably provides for a contractual payment to be made by the Diocese. The

remedy if there is a problem will be by the dispute resolution procedure set out in the contract. Otherwise such a charge might be applied when repeated attempts have failed to persuade a parish to pay a bill which appears to be validly due. In such circumstances the Finance Office may itself pay the bill, charge the parish set-off account but will advise the parish first. It is considered that this is reasonable and helps uphold the good name of the Church. The last situation in which a set off account of a parish may be charged by the Diocese is when it is required as a duty to carry out certain action on behalf of the parish.

58. It is considered that the use of the set off arrangement in this way provides sufficient flexibility for the parishes to manage their money. Five benefits of the Diocesan banking arrangements being carried out this way are noted. Firstly the responsibility for internal control procedures is that of the Diocese. The Charity Commission guidance recognises that control over the number of bank accounts forms a critical part of this. Secondly there are practical advantages in using the same bank both with economies of scale and with internal bank transactions. Thirdly the use of accounts which are pooled means that the funds are available to other parishes for borrowing. Fourthly, by pooling the accounts, it is possible to receive higher rates of interest. To the extent that it increases income of the Diocese it reduces the costs of the parishes generally and all parishes should wish to contribute to this. Fifthly it follows that the better off the parish the greater the benefit it is giving to less well off parishes. These are the reasons why the Diocese will not give permission for the opening of more than one account per parish which must be with Lloyds.
59. Parishes may invest their surplus set off funds on the stock market by arrangement set up with the Finance Office, through the Diocese's investment managers.
60. Parishes are not permitted to speculate with the parish funds, including with a bookmaker or to loan them.

## Second collections

61. Second collections are taken according to a list circulated each year. Where the collection is taken for a Diocesan Restricted fund then it may be "Gift Aided" in the same way as for the usual payments are to the parish. However the amount is not differently segregated in the Gift Aid claim so an estimate may be made of it and a separate payment made to the Finance Office representing that amount for the relevant purpose of the second collection. The Sick and Retired Priests Fund is a separate charity and so collections taken for it will preferably be taken under its own Gift Aid declaration, although the support of sick and retired priests is also, obviously, within the main objects of the Diocese.
62. The taking up of Diocesan second collections is obligatory (cf Canon 1266) and requests for being excused should be advised to the Finance Office IN ADVANCE together with reasons. (This avoids time being wasted in their being followed up by the Finance Office.) All second collections pass through the parish bank account to ensure that there is a full audit trail.
63. Unless authorised, for example the annual Mission collection, the taking-up of collections by visiting priests from abroad for any fundraising projects in their country of origin or elsewhere, either for personal or pastoral reasons, or the setting-up of donor address lists, etc., for later contact by any priest coming to work in parishes is prohibited, as is approaching individuals for funds or any sort of financial assistance under any circumstances. (Ad Clerum Dec 2016) For worthwhile causes an approach can be made to the Diocese for a grant from its Mission Fund.
64. Second collections which are taken for the usual day to day expenses of the parish, such as for the Diocesan Quota, are treated in every way as a normal collection.

## Recording Transactions- The Cash Book

65. A parish must keep proper records of its transactions. Apart from anything else this is a matter of national law as well as of Canon Law (Canon 1284). It may choose to do so by manual records using a loose leaf multi column cash book or by computer. There are a number of computer systems in use in the Diocese and at the present time there is no particular system which is recommended. Whether held on computer or manually this record is referred to as the “cash book”.
66. Computer records should be regularly backed up – at least monthly and perhaps weekly. Remember that there may be confidential data on the parish computer. When you back up you will back up that confidential data too and so the back up medium must be kept carefully and locked up.
67. Transactions of parishes will mostly refer to the parish’s own bank account. However transactions may also be undertaken for it through the set-off and any loan accounts held on its behalf by the Curia. Computer print outs for these two, together with those for any other set off or loan accounts, will be sent annually as at 31 March in a year and can be obtained on request from the Finance Office at other times. Although there is no objection to the parish doing so more often it will probably be easiest for the parish to make up cash book entries for transactions from these accounts (other than transfers from the main parish account) once per annum when the statement arrives.
68. The left hand side of the Cash Book, known as the Debit side, is used for recording receipts and favourable bank balances brought forward. The right hand side, known as the credit side, records payments and, to make it balance, the favourable balance carried forward.
69. If payment is made out of a cash collection then the total receipt before the cash has been deducted is entered on the left (Debit) side and the cash payment on the right (the Credit) side. This is so that the payment as well as the receipt is recorded properly. As a better alternative a cheque can be drawn payable to the parish and, in effect, cashed out of the collection money. However GASDS receipts have to be banked in a UK bank account.
70. The standard analysis of receipts and payments will be varied in order to follow that set out in the Statement of Recommended Practice for Charities. Although an existing method can be used, or indeed any which the Parish finds convenient, a standard is adopted for the annual return. Obviously it will make the annual return easier to complete for a Parish if the two are aligned.

## Receipts - Recording in Cash Book

71. A special weekly analysis sheet has been devised for use for recording the weekly collections. This sheet analyses the paying in by type, eg loose plate, envelopes, 2<sup>nd</sup> collection etc, and the make up of the amount as cash. The signatures of the counters and their names as well as the date must be recorded. This is included at Appendix D and has been approved by HMRC for Gift Aid Small Donations Scheme.
72. In relation to the Gift Aid Small Donations Scheme:
  - a) There is no need to count the offertory separately for each Mass.
  - b) However the offertory **MUST** be counted separately for each building.

- c) Where non Gift Aid envelopes contain cash, which is contingently eligible for GASDS these should be counted separately from the loose plate.

There are other requirements for GASDS eligibility which are noted later.

73. The headings for the analysis of receipts are as stated in the parish return and changes will be advised in advance.

#### Payments - Recording in Cash Book.

74. The headings for the analysis of payments are as stated in the parish return and changes will be advised in advance.

#### Vouchers for Transactions

75. The paper evidence of the amount received (a remittance advice) or paid (invoice or other receipt) is known as a voucher. In addition to recording the transaction the Parish must also retain all of the supporting vouchers as the record of the transactions. The originals are to be kept and not photocopies. Similarly the invoice is to be kept as the support of the payment rather than the supplier's statement, although that may be kept as well. They are kept in folders, different ones for receipts and for payments. The voucher is cross referenced to the Cash Book. The reference to the Cash Book is by the cheque number and the date. If the payment is not by cheque then record instead the bank statement sheet number and the date it appears on it. The vouchers are retained in the order in which they are entered into the Cash Book.

76. Further points in connection with vouchers for payments:

- a) There should invariably be such a voucher. Where not available from the person to whom the payment has been made, the parish should make its own voucher, note the circumstances on it and require the person to whom the payment is made to sign it. This is especially important with payments to individuals such as to organists. An example of such a transaction would be for payments to supply priests and a pro forma is at Appendix L. A lack of records can lead to an assumption of dishonesty even where this is entirely unjustified and for that reason alone full records should be kept.
- b) The minimum information on it will be the date, the person to whom payment is made, the detail of what the purchase is for, the person authorising the payment and the amount.
- c) The voucher must be the full invoice or receipt given by the person being paid. Just the credit card slip is insufficient.
- d) For Business Charge Card payments there will be both the card bill and the various bills supporting it should be stapled to it.
- e) Transactions between the main cash book and the petty cash records should be cross referenced to each other. Wages transactions should be cross referenced to the wages records.

77. As noted earlier cheque payments over £5,000 require a second signature from the Finance Office. A copy of the approved voucher should be sent with the cheque so that the second signatory has the detail for which the payment is being made. The Finance Office will then send this on with the cheque – please also provide an addressed envelope to the payee.

78. For payments there are two further requirements for the voucher. Firstly it should be signed by the Parish Priest to evidence his approval of the payment. Secondly it should be stamped PAID at the time the cheque is drawn. This latter is to ensure that it is not paid twice in error. Again, in order to avoid any suggestion of dishonesty, for payments to an individual rather than to an organisation please be very sure that the voucher makes the reason for the payment as an expense of the parish absolutely clear.
79. Parishes are chosen for audit by rotation and it is absolutely essential that all of the transactions are recorded and properly supported by vouchers in the way outlined above.
80. Because of the greater embarrassment which will arise if transactions are not carried out properly particular care should be taken about recording payments to clergy, getting receipts and properly recording the purpose of the transaction. Travel expenses seem to cause particular difficulty. Mileage may be reimbursed at the HMRC approved rate of 45p per mile for the first 10,000 miles on Diocesan work in each tax year from the 6<sup>th</sup> April and 25p per mile thereafter. However the purpose of the travel expense should be recorded together with a note of the journey undertaken. Although it may be easier to record the total mileage in a period and deduct personal mileage it will then be more difficult to show how the other mileage is on the business of the Parish or Diocese and HMRC has power to go back over 6 years and further if fraud is suspected.
81. For the annual return a separate note will generally be required of all transactions over £1,000 and a photocopy of the vouchers for any above £5,000.

#### Balancing to the Bank statement and reconciling.

82. At least monthly, the cash book columns should be totalled for manual cash books and the totals agreed across and down (known as checking the casts and cross casts) and the balance to carry forward calculated as the balancing item.
83. When the bank statement is received each month it should be reconciled to the cash book in order to check the records both of the bank and of the parish cash book. To do this take the balances of both at the month end and list the items which make up the differences and record it either on the bank statement. If there are many such reconciling items, record them on a separate sheet filed with the bank statements. If there are any items which are not cleared from these statements within a reasonable time, certainly within three months, then investigate the reason why. Often they will have been written in error and will in any case need to be written back after 6 months.

#### The Annual Return

84. At the end of each financial year the Finance Office will send out an Annual Return to each parish. Provided that the financial records have been properly kept up to date, completing the Annual Return should not be unduly burdensome. Because of the shortening of the period for charities to file their accounts all parishes are particularly requested to get their return into the Finance Office before 31<sup>st</sup> May and in any case certainly before 30<sup>th</sup> June in each year.
85. The Annual Return should be reported on by a professionally qualified person who is neither the person who maintains the cash book nor the person who has prepared the annual return.

86. Do not calculate prepayments and accruals. This will be done by the Finance Office. The Finance Office has information about insurance (from CCIA), utilities (from IFM) and Gift Aid claims not yet received (from the Gift Aid office) which are the main items for which adjustments are needed. If there is anything additionally which you think should be adjusted from the cash records and the amount is above £5,000 then please advise the Finance Office when you submit the return.
87. Do not adjust the headings on the printed return. Put the transactions into the closest headings – it may mean splitting figures over more than one category. It may also mean guessing but a parish's guess will almost certainly be better than one by the Finance Office.

#### Retention of Records

88. Under the national law, with few exceptions, financial records do not need to be kept for more than 6 years following the end of the financial year to which they refer. The simplest system is, at the end of each financial year, to put all vouchers etc which are being kept for 6 years in a separate parcel with a label on it showing its date. Then after 6 years the whole parcel can be confidentially destroyed. So the vouchers for 2015/6 can be thrown away on 1<sup>st</sup> April 2022.
89. Before throwing away such documents please consider whether it would be sensible to keep them. For example the file for major building work may have details in it of subcontractors. It will be useful to have a note of these. Sometimes the document may itself be over 6 years old but it is still necessary to keep it because there is still a financial or possible financial effect. Sometimes grants are received for building works under conditions. It is obviously important that the conditions are known so that the parish can be sure that they are being fulfilled and these should not be thrown away. The Finance Office can retain a limited number of more important papers, which the parish would not want thrown away, in a separate file for each parish.

#### Special arrangements for parishes entrusted to priests who are members of religious congregations and married priests.

90. Where a priest, who is a member of a religious congregation, has to account to it for "Church source income" (Christmas and Easter collections, Mass offerings and stole fees) this may be paid direct to the Religious Congregation. If paid into the parish first, then it will be analysed as Restricted Income and then, when paid over to the Religious Congregation, it will be analysed as Restricted Expenditure.
91. Where the priest is not allowed to own a car under the rules of his religious congregation and his religious congregation has not provided one for his use, then the parish will either lease or purchase a car for him. He should remember that there will be a benefit in kind assessed on him in respect of private use. Where a car has been purchased by a parish for him, an entry should be made under "Capital Expenditure" in the cash book for a purchase. Expenditure on the car, for example servicing and car tax, will be borne by the parish. The cost of petrol for parish use will be borne by the parish and for personal use borne under the usual arrangements for the priest's personal expenditure. In such a case the usual mileage arrangement cannot be claimed because that assumes that the priest will be paying for this additional expenditure himself.
92. Where more than one priest is attached to a parish and the second or subsequent priest is attached to the parish he may have an additional card in the name of the parish.
93. The needs of a married priest will inevitably not be standard and he is invited to discuss his personal situation with the Episcopal Vicar for Finance and Administration.

## Transitional arrangements

94. Where there are other historical arrangements with more than one parish account or an account other than at Lloyds, they may remain temporarily. Removal of these will be discussed with the parish. Where an account does have to be closed and there are a number of standing orders involved in these accounts then they will be transferred to the main account by monthly sweep and the Full Powers (Finance Office) signatories will be responsible for their operation. In order that parishes with accounts outside the set-off arrangement are not advantaged thereby the Diocesan Quota will be levied on interest from them at a special rate to compensate. Further they will not be eligible for any concessionary charging rate negotiated with Lloyds.

#### 4. MISCELLANEOUS ADMINISTRATIVE MATTERS

##### Stationery

1. In addition to the name and address of the Parish every formal document emanating from the parish must have the following statutory information:

Nottingham Roman Catholic Diocesan Trustees

Registered Charity number: 1134449

Registered Company number: 7151646

##### Taxation

2. Charities, including the Diocese, are generally taxable on their trading income although there are considerable concessions. **If any Parish does have income outside the following limits then it should contact the Finance Office urgently with the details.**
  - a) Fund raising events.

The main ones are that up to 15 fund raising events may take place in a particular location each year and the income from those, including advertising in any leaflet, are not taxed. If, however, a 16<sup>th</sup> such event then takes place then all are taxed and not just the 16<sup>th</sup>. Other sales, if less than £1,000 per week, need not be taken into account but there must not be more than one or two of these events per week.
  - b) Repository sales.

In the unlikely event that the repository sales on their own exceed £1,000 per week it would be assumed that these need not be taken into account as they are closely associated with the act of worship of members of the congregation or with a course of instruction. However any parish with repository sales which exceeded £1,000 per week or where the repository is open on more than two days per week should contact the Finance Office in case special tax advice becomes necessary. Significant sales of, eg, Fairtrade goods may jeopardise this concession.
  - c) VAT on sales generally.

If the total sales from the fund raising events and the total repository sales and any other sales (unless you are sure that they are exempt eg those from hall lettings) total £1,000 per week or more then again the parish should contact the Finance Office in case special tax advice becomes necessary.
  - d) Other money raising activities

Activities such as 100 clubs, small raffles and similar methods of raising money are treated as donations and are not taken into account for tax.
  - e) Hall "hirings"

The licence fees from the use of the Parish Hall by outside groups (usually referred to as hall lettings) can be ignored so long as the hall was built mainly for the parish's use. (A Parish Hall can claim exemption from VAT on its construction costs only on the basis that non charitable activities – including from bar sales – are strictly limited. The legislation actually uses the word solely although it is understood that 95% is acceptable.)

##### Bar sales and Members' Clubs

3. Please note carefully the following points over Social Clubs and the sale of alcohol in particular.
  - a) In order to avoid prejudicing the Diocese's VAT position, bar sales should only take place through a separate club. (This may be constituted either as a members' club or as a limited company).

Such a club is required to have its own constitution with a committee, separate bank account(s) and be run separately from the parish. A lawyer should be instructed to draw up the legal agreement. The club is liable to tax/ VAT on its transactions.

b) Where the club has sole or virtually sole use of a parish building then a formal lease is required and a market rent will be payable. This lease will provide for no assignment or subletting in order to ensure that the control of the property remains with the parish.

c) The only financial involvement which such a club may have with the parish is the rent or the donations it makes to the parish out of its profits. This is because such a club is not a charity. It is virtually impossible, for example, for a parish (or for the Diocese for that matter) legally to bail out a club which is insolvent. If the club is constituted as a members' club then the committee members are likely to be personally at risk, especially if they have signed any contract on its behalf, of having to bail out the club. Forming a limited company to run the club may be a way out of the personal liability of the members of the committee. However, in such a case, it is likely that those in a business relationship (for example a bank or a trade supplier) with the club will then look for personal guarantees from the directors of the club. Generally these clubs have become less profitable over the years. The parish is recommended to keep a very close eye on its finances indeed if it can, although unless the Parish Priest is a committee member, the parish would usually have no legal right to do so.

d) Generally profit is transferred from the club to the parish by donations. This is in addition to amounts paid by rent through the formal lease. The club may wish to take independent advice about this, as the appropriate form of donation may depend on its particular legal structure. In some circumstances a payment may be made under Gift Aid.

e) The Diocese, as the owner of all of the Diocesan property, including parish property, requires that the buildings insurance is held with CCIA. It is up to the club to decide where it insures itself generally, thinking particularly of its furniture, its stock, its public and its employee liability insurance. However it is recommended that the club also places this business with CCIA. This is so that if there is a grey area in cover then its committee will be more likely to be fully protected. For example, what would the status be of a parish employee having an accident if he or she temporarily helping out in the club bar as a volunteer if the insurance of the two bodies is differently placed?

f) Similarly, although the club has a choice of bankers, again if there is a difficulty over the operation of the accounts it is more likely that the Diocese will be able to help if there is a problem if the account is held at Lloyds.

g) If the club has sole use or perhaps even substantial use of part of the parish property the rating exemption for charitable use might be lost. It is the responsibility of the parish to take appropriate professional advice about this. It would be expected that a properly drawn up lease will require the club tenant to pay the rates whether or not rates were being paid for the relevant part of the property at that time.

#### Schools' Finance.

4. Again does not pass through the Parish books. The only occasions when school transactions would appear are amounts paid to schools, for example for a contribution to the 10% needed for capital projects which the Parish has decided to give to the school. As usual, such amounts over £5,000 require Board approval and any project would involve the NRCDES property department.

#### Premises Licence.

5. Under the Licensing Act 2003 a number of licences can be applied for on one form. The form and its guidance notes can be downloaded from the internet.

## Copyright

6. Broadly speaking, if sound recordings are played during church activities, or during direct activities of the church in the local community (church fêtes, outreach events etc) the parish now requires a PPL Church Licence (PPL was formerly known as Phonographic Performance Ltd). There are, however, a series of exceptions:
  - a) Divine worship: PPL has agreed not to require a licence for worship, matching the arrangement with the Performing Right Society for music.
  - b) Weddings and funerals are deemed domestic occasions rather than public ones. However, if the wedding or funeral is being audio or video recorded (on a video camera or phone) while sound recordings are being played then those making the recording require a Limited Manufacture Licence, available from [www.PRSforMusic.com/lm](http://www.PRSforMusic.com/lm).
  - c) Church Home Groups are deemed domestic occasions, not public ones.
  - d) Live concerts do not require a PPL Church Licence if only live music is played – but if copyright music is played live they will require a PRS for Music Church Licence.
  - e) Private functions such as birthday and Christmas parties are deemed domestic occasions.

The whole business of music licensing is incredibly complicated. Every church that uses music should check that it has the correct licence. Please refer to:

<http://www.ccli.co.uk/copyright/amendment.cfm?country=gb> and the CCLI website.

The period of grace for making adjustments to a licence came to an end on 1 January 2012.

## Utility bills

7. Please encourage utility and similar companies to address correspondence to “The Parish Priest” rather than to you individually. While inelegant it makes it easier for these organisations to support your successor when there is a change of Parish Priest.

## Websites

8. The owner of the domain, as with all ownership, should be in the name of the Diocese or at least in the name of the parish and not in the name of an individual. Make sure that the copyright is also in the same name and not in that of the website developer and this is asserted on the site. The site should be easily accessible to the disabled.
9. Mandatory information includes the full name and address of the website owner, email and other contact details, the company and charity registration numbers.

10. If personal data is collected, as it will be for on line donations, a privacy policy is required which includes advice of who controls the data, how the data will be stored, to whom the information will be transmitted, whether the information is likely to leave the European Economic Area and the means of gathering information. Legal requirements over cookie use must be followed requiring a definite consent to be obtained. Cookie use is technically complex and guidance should be obtained from the Information Commissioner's website. At this stage a Parish will almost certainly need the service of a professional web designer.
11. Where pictures of children appear on a website then the parents' consent should be obtained and all safeguarding protocols followed.

#### Property Belonging to the Parish

12. An inventory should be taken when a new Parish Priest is appointed so that it is clear what property belongs to the parish and what to the priest personally. The formal list of parish goods only need only contain items with a current value of above £1,000 but a set – eg 6 chairs – is regarded as one item. It is perfectly acceptable that it be kept in machine readable form. A copy should be kept by the Parish and a copy forwarded to the Curia (Canon 1283). The list should include the date of purchase where known, a description of it, a note of the cost or of the approximate value and its condition.
13. Care needs to be taken of historic objects, even if they have little intrinsic value. This applies particularly to those in listed churches where the Diocese Historic Churches Committee has responsibilities and that Committee must be consulted before items in such a Church is moved.
14. New property for the Parish of above £1,000 should be added to the list on purchase. Further, unless this would damage the piece, the item should be indelibly marked where practicable "NRCDT" and the date.

#### Parish Newsletters

15. Please remember that the Parish Newsletter is a public document. It must not be used to make allegations against any person or organisation. To do so makes the Diocese as well the person(s) actually making the allegations open to legal action for defamation. At worst a Court Case may result for which our insurance policy is unlikely either to cover us or the person who has made the allegation.

#### Care of Parish Records

(This section relies on the Catholic Archives Society Publications occasional paper "The Care and Administration of Parish Records" by Paul Shaw).

16. In each parish there is to be an archive in which the parochial books are to be kept together with episcopal letters and other documents which it may be necessary or useful to preserve. (Canon 535). The Canon concludes with the instruction that "older parochial registers are also to be carefully safeguarded. The Catholic Bishops Conference of England and Wales recommended that old registers be made freely accessible after 110 years. If a register includes entries less than 110 years old then it is standard practice to tie together the relevant pages to allow only the entries over 110 years old to be seen. Almost all Parishes will possess some records which are of purely historical value. Further it is necessary to retain the provenance and original order of the archives so that the context of the original document is retained.
17. The records which need to be kept in the long term should be kept in a clean well ventilated space that is not damp or liable to flood and is not subject to extreme heat fluctuation. Avoid use of ball point

pens; registrar's ink is best. Avoid storing records in brown paper, rubber bands and use of metal such as paper clips, fasteners and staples. Document repair tape is preferred to sellotape. However, if necessary the records should be taken to a bookbinder for repair. They should be stored unfolded and flat and not stuffed into spaces.

18. Most categories of records could be made available after 30 years after their completion. However personal files and other confidential material should be closed for 100 years so that the persons referred to may be assumed to be deceased.
19. Both the national law (the Data Protection Act and the common law) and Canon Law (Canon 220) require great care to be taken of information which might be sensitive.
20. Where a Parish is combined with another Parish the registers should be held at the main Parish Church (usually the one nearest to which the Parish Priest resides).
21. All completed registers should be sent to the Diocesan Archivist.

#### Administrative records

22. Retention of administrative records is required specifically both under the national law and Canon Law (Canon 1284).
23. Before anything is thrown away, other than the most trivial documentation such as routine vouchers, consult the Diocesan Archivist in case he wants to sift through the documentation first.
24. Accounts records can be thrown away after 6 years with the following exceptions: documentation over receipts (10 years), invoices for capital goods (10 years but in practice these or copies may be retained by the Finance Office).
25. For reasons of data protection, personal records should not be retained unnecessarily.

#### Voluntary events

26. Information about organising a voluntary event is available on the internet at <https://www.gov.uk/government/organisations/cabinet-office>.
27. Guidance has been issued by the Food Standards Agency (food.gov.uk). All food is required to be safe to eat. Occasional handling, preparation and storage and serving of foods by private persons are not covered. However hot food served regularly to homeless and vulnerable persons including by volunteers might require registration with the local authority. Provision of food under once per month is not regarded as continuous. Further the foods must be labelled with their contents warning of any allergens present such as celery, gluten and nuts (see Food Allergens Labelling and Information Requirements under the EU Food Information for Consumers Regulation No 1169/2011). The type of foodstuffs in question needs to be taken into account and provision of eg tea and biscuits are regarded as a low level risk. However one must also take into account whether the recipients of the food are vulnerable, eg those aged under 5 years, or the elderly or expectant mothers.
28. If you do your own catering at a charity event a food hygiene certificate is not required.
29. Over single use plastic bags there are restrictions over their supply.

## Diocesan Quota

30. The Diocesan Quota is calculated by taking 21% of offertory income, gross rents receivable (but not hall hirings) and Gift Aid received. The Diocesan Curia is largely funded by the Diocesan Quota and by the retention of a proportion of the (now very declining) interest earned on the parish set off funds.

## Computer back up

31. Keep the back up medium carefully, locked in the parish safe. It is also good policy to keep a remote back up in a different building, but the same applies that it should be kept safe. It is against the law to use unlicensed software and please do not do this. Updates to modern computer operating systems are automatic. A parish must always install anti virus software and keep it up to date.

## 5. RAISING MONEY

### Generally

1. Although various alternatives are tried there is nothing as important as the offertory collection for raising money for the needs of the parish. Things like on-line giving may have their uses in time but at present they are not a serious source of income. Fundraising events are but more in terms of parish activities than for actually raising a lot of money. It follows, for example, that it is important to keep in touch with people, for example when they are too old to go to Mass.

### Gift Aid

2. A standard Gift Aid form is available on the Diocesan website which also includes a standing order form. If either the standing order section or the Gift Aid section is not required then that part should be struck through. The absence of a signature does not technically invalidate a Gift Aid declaration but we would prefer that these are signed. If signing on behalf of someone else then please advise the circumstances on or with the form. The forms are revised from time to time and so please make sure that the up to date version is used. (Those completed before the changes remain valid).
3. HMRC will allow a donation to be Gift Aided if it is abundantly clear that there is no obligation for a payment to be made for service provided by the Church. (obviously assuming that all of the GA requirements are met eg valid declarations, donation fully accounted for in parish records and returns made to HMRC in the usual way). If a payment is made according to Parish or Diocesan service charges then it will be assumed that the payment is out of an obligation and Gift Aid cannot be claimed.
4. Christmas and Easter offerings to the priests can also be Gift Aided even if they are retained by the Priest. (This is because payments from the Diocese to the priest are within its charitable objects). They must, of course, pass through the Parish records in the usual way for this to apply. These amounts are taxed as his income if retained by the Priest.
5. If the Gift Aid return is transferred to Willson House by an email attachment of an Excel spreadsheet then the covering email should note that the Parish Priest has signed and dated a hard copy of the spreadsheet which will be retained in the parish if not sent on afterwards. It is absolutely essential that there is a hard copy audit trail for Gift Aid donations. If this is found to be defective on an HMRC audit then not only will relevant Gift Aid repayments be disallowed but also the relevant proportion of all of the Diocese's Gift Aid repayments.
6. Emailed documents which include names of those gift aiding (who by their nature will be private persons) must be password protected and the password advised separately to the Gift Aid office. Documents sent by post which have sufficient information on to identify an individual must be sent by recorded post.
7. In relation to the existing Gift Aided donations, you will be aware that the income tax limits have been raised considerably in recent years. This means that those giving under Gift Aid who formerly paid tax may no longer be doing so. It is very important that Parish Gift Aid organisers and parish priests do remind those giving under Gift Aid that if their circumstances have changed such that they no longer pay tax then they MUST advise the Gift Aid office of that fact without delay.
8. The Gift Aid Small Donations Scheme provides for up to £8,000 to be received in cash to be subject to Gift Aid under certain conditions as follows:

- a) the donation is in CASH and of £20 or less (so cheque and credit card donations do not count).
- b) It is not already the subject of a Gift Aid claim. (So donations in envelopes but which are not already the subject of a Gift Aid Claim can be included).
- c) the amount must be banked in the UK so an amount withdrawn for petty cash prevents the GASDS claim in respect of that amount.
- d) up to £8,000 per annum may be claimed per building in which Mass (including a school) is said unless it is a part of a building which has primarily a commercial use. Mass said in a University building would be included. An adjacent building to a Church would not qualify where the Church has already been included. The fact that another denomination has claimed an amount of GASDS for money collected at services in the same building does not prevent a claim being made by the parish.
- e) there must be at least 10 people attending the service in question on at least 6 occasions in the year.
- f) money raised from fundraising activities does not count.
- g) the £8,000 limit in d) is reduced to 10 times the amount of donations on which claims have been made successfully in a year if lower.

The annual return has been altered to collect the relevant information.

#### Encouraging Legacies

9. The following is the recommended form of bequest to the Diocese on behalf of a Parish. If “sick and retired priests” is inserted instead then the amount would be paid on to the Sick and Retired Priests Fund for that purpose.

**“I GIVE** free of tax the sum of \*\*\* to **NOTTINGHAM ROMAN CATHOLIC DIOCESAN TRUSTEES** (Registered Charity number 1134449) of Willson House Derby Road Nottingham NG1 5AW generally without imposing any binding trust or legal obligation but with the wish that it be used for <insert name of Parish/ preferred purpose such as clergy formation (education and ongoing formation of priests and deacons and funding an office to promote vocations) or for new or poor parishes or for sick and retired priests. If no such wish is expressed the bequest will be used as directed by the Board for the general purposes of the Diocese.> **AND I DECLARE** that the receipt of the Financial Secretary or other proper officer for the time being of the said charity shall be a sufficient discharge to my Trustees.”

10. The following is the recommended form of direct bequest to the Sick and Retired Priests Fund.

**“I GIVE** free of tax the sum of \*\*\* to **NOTTINGHAM SICK AND RETIRED PRIESTS FUND** (Registered Charity Number 510119) of Willson House, 25 Derby Road, Nottingham, NG1 5AW, **AND I DECLARE** that the receipt of the Administrator or other proper officer for the time being of the said charity shall be a sufficient discharge to my Trustees.”

**IT IS PARTICULARLY IMPORTANT THAT WILLS DO NOT PURPORT TO GIVE LEGACIES DIRECTLY TO A PARISH.** A parish has no separate legal existence under English law and, indeed, counsel has advised that legacies purporting to give legacies direct to a Catholic parish are not even charitable.

A legacy for a particular parish must therefore be to the Diocese – formally the Nottingham Roman Catholic Diocesan Trustees (Registered Charity number 1134449) - for the benefit of the named parish.

11. Thanks to families should be acknowledged for legacies received in parish newsletters.

#### Street and House Collections

12. These usually require local authority approval.

#### Appeals

13. Please do not make appeals for money for non parish purposes or outside your parish without the approval of the Board of Directors in view of the danger of more than one appeal in the Diocese conflicting.

#### Rules applicable to Small Society lotteries.

14. A charity is a small society for the purposes of the legislation. The society must be registered with the local authority for the whole of the time during which the lottery is promoted.

15. The lottery must be small, defined as follows:

- a) The ticket sales must not exceed £20,000.
- b) The society must not have lottery ticket sales of more than £250,000 in each calendar year.
- c) the society is not running a large lottery at the same time or for the last three years.

If these criteria are not met then a lottery operating licence will be required from the gambling commission.

16. The rules applicable to small society lotteries are as follows:

- a) The maximum value of the top prize is £25,000.
- b) at least 20% of the lottery proceeds are used for the purposes of the society.
- c) the lottery must be promoted for one or more of the purposes of the lottery.
- d) the price must be the same for all tickets, so no multi buy offers such as 5 for the price of four tickets.
- e) the price must be paid before the ticket is issued.
- f) Each ticket must be a document which identifies the promoting society, states the price of the ticket, states the name and address of the person designated by the society as being responsible for promoting the lottery and states the date of the draw.

17. Within 3 months of the lottery draw a statement must be filed with the local authority providing the following information:

- a) the date that the tickets became available for sale or supply

- b) the date of the draw
- c) total proceeds of the lottery
- d) details of amounts deducted for prizes
- e) details of amounts deducted for costs
- f) the amount applied directly for the purposes of the society
- g) any expenses which were paid from any source other than from the proceeds of the lottery, the amount of such expenses and the sources from which they were paid.

The statement must be signed by two members of the society who have been appointed (via a written document) by the governing body of the society for that purpose. The Episcopal Vicar for Finance and Administration or the Financial Secretary could appoint for example, the Parish Priest and a member of the Parish Finance Committee.

## 6. INSURANCE

1. The insurance arrangements of the Diocese are comprehensively noted on the CCIA website. Access to the website is via user name: Nottingham and Password: Anicetus.
2. In relation to insurance generally it is necessary to remember that an insurance contract requires the insured, that is the Diocese and the parishes, to advise any matter which is or could be relevant to the insurer. If in doubt always notify, with a copy to the Finance Office.

### Claims

3. Any matter which is or may give rise to a claim should be notified to [claims@cnm.gg](mailto:claims@cnm.gg) Although not always necessary, time periods for notifying claims are getting shorter and email notifications of a scanned document or by fax may help in reducing the costs of certain claims. Claim forms are available on the CCIA website. Please remember to send a copy to the Finance Office.
4. There is generally a duty to mitigate a claim.
5. The importance of WRITTEN records and WRITTEN contemporaneous file notes and PHOTOGRAPHS cannot be overemphasised in the case of a claim.
6. When there has been an accident it is very important that any object which has been connected with the accident, for example a broken set of steps, must NOT be thrown away. It must, however, be immediately taken out of use and PROMINENTLY MARKED THAT IT IS “NOT IN USE”.
7. Work done for which a claim may be made without insurer’s prior approval has to be done at the risk of the claim not being paid. Photographs prior to a repair will be especially important.

### Advice for volunteers (from CCIA)

8. The majority of parishes rely upon volunteers to some extent, from helping with teas and coffees after Mass, to gardening or assisting with the running of the parish as part of a finance committee or as a health and safety officer. Given that we live in an increasingly litigious society, it is understandable that volunteers might not wish to commit to voluntary positions with a significant amount of responsibility and which could potentially expose them to a personal liability. When considering who to make a claim against following an injury the claimant’s legal advisers will look for the party who owed the claimant a duty of care and who is able to pay compensation. In most cases this will focus any claims on the parish or diocese. We do not know of any case in which a volunteer has been sued as a result of an injury sustained by a visitor to a parish, but it is possible that a volunteer, such as the person to whom responsibility for health and safety or the maintenance of the parish site has been delegated, could be sued in such a situation.
9. Your insurers appreciate the vital part volunteers play and the invaluable assistance they provide to the clergy. To ensure that the remote possibility of a volunteer being sued does not stand in the way of the parish attracting volunteers, the CCIA scheme of insurance provides cover for personal injury claims made against volunteers as a result of their authorised parish duties, provided the volunteers have not acted with wilful disregard for the safety of any users of the site. It is very difficult to list every activity a volunteer might be involved in, but hopefully the assurances that the insurance policy will indemnify volunteers against claims arising from **all authorised activities** will provide the required peace of mind.
10. All volunteers engaged in authorised activities are covered under the employers’ liability policy. This policy will indemnify the parish or diocese in the event that a volunteer sues them following an injury

sustained during their voluntary work. The success of a claim under this policy is dependent upon the parish or diocese having been negligent, and so it does not automatically provide the volunteer with compensation.

11. In addition to the employers' liability cover, there is also limited personal accident cover. This is not triggered by negligence, but by a serious bodily injury, which either causes death, the loss of a limb, the loss of sight, or on-going disability which would prevent the person going about their usual business. This policy only covers those aged 16-75, and is further limited if the volunteer has retired. The benefits payable are £20,000 if an accident causes death, loss of limb or sight (not payable if a person over 65 dies and has retired), or £100 during the period of disablement.

12. Listing the activities that could be undertaken by volunteers and when the parish should engage professionals is also difficult. The parish should consider each task they are asking people to volunteer for, and consider if the task can be safely undertaken by the people who have volunteered. Consideration should be given to the physical ability and skills of the volunteer, as well as the equipment available to the parish, or if equipment has to be hired in, whether there are volunteers who have the necessary skills to safely use the equipment.

13. Subsequent to receiving the above advice, CCIA has advised (Dec 2016) that Dangerous Works may not be carried out by volunteers. This includes working at height, with utilities (gas, electricity, water), with power tools or with the application of heat. See below for use of professionals.

14. If a task could potentially cause damage to the building if the volunteer is negligent, then the parish should definitely engage a professional.

#### Policy limits

15. Averaging does not apply to the buildings policy. Nevertheless as values approach £5m a valuation may be undertaken.

16. Unless specifically advised cover for any one valuable is limited to £10 thousand. Cover for any one organ is limited to £25 thousand. If necessary a separate valuation needs to be commissioned and CCIA notified. This may apply especially to items in the Church such as a valuable organ or chalices and monstrances made of precious metal. Photographs both of the piece (include a ruler in the photograph to give an indication of its size) and of any hallmarks or similar markings will be particularly helpful as will a note of the weight particularly if the piece is made of a precious metal.

#### Avoiding claims and maintaining insurance cover.

17. The insurance of a contractor should be inspected and checked that it covers the work proposed. For Dangerous Works defined as working at height, work on utilities or the application of heat liability cover with a minimum limit of indemnity of £5,000,000 is required. A copy of the insurance certificate should be taken. If the job involves hot works (the application of heat, or use of a blow torch) then the insurance should specifically not exclude such work and may need to be extended to include it.

18. Use of external contractors does not absolve the parish from its responsibility for health and safety. It is perfectly sensible to ask to see a health and safety policy (although contractors with 5 or fewer employees this is not required to be written) and to ask for a method statement for the work in question. The work should also be overseen and any unacceptable practices stopped immediately. There are central accreditation services such as CHAS (Construction Health and Safety) and membership of them and of a trade association

may well indicate better health and safety standards. For contractors one does need to look at the potential risk. For example the risks involved in changing a lock or accessing a ground level drain are quite different from working at height or digging graves.

19. Where more than one contractor is working at a time then the current CDM regulations usually require the appointment of a Principal Contractor and Principal Designer.

Occasionally insurers ask us to direct particular attention to matters and the following should be noted.

20. Every parish has been supplied with Smartwater by CCIA so that metal can be uniquely marked. Insurance cover will be more expensive for Parishes which do not apply Smartwater and cover may eventually be withdrawn. When, for example, scaffolding is erected for access to a roof for repair work then the opportunity must be taken to arrange for the Smartwater to be applied at that time. Further supplies of Smartwater can be obtained from CCIA.

22. Please remind parents from time to time, eg in the Parish Newsletter, that they are responsible for the behaviour of their children.

## 7. HEALTH AND SAFETY

### Health and Safety Manual

1. A Health and Safety Manual has been produced by Ellis Whittam, the insurer's consultants and reference to this is recommended and required. A health and safety advisory helpline is offered free of charge by telephoning 0845 226 8393 and asking for Diocese Health and Safety Advisory Service or by emailing [diocese@elliswhittam.com](mailto:diocese@elliswhittam.com). There is a growing amount of information on the Ellis Whittam website. To access this please visit [www.elliswhittam.com](http://www.elliswhittam.com) and logon to my EW using the user name Nottingham and the password health&safety.

Other matters which are drawn to your attention are noted below

2. There have been incidents of clothes being set alight by candles and so the votive candles stand and the positioning of other candles need to be carefully monitored.
3. If attacked when carrying cash then release the cash.

## 8. MISCELLANEOUS PROPERTY MATTERS.

### Utility supplies

1. The Diocese is supplied exclusively by IFM, a company owned mutually by a number of dioceses, which negotiates supplies at preferential rates by bulk buying.
2. Supply problems should be addressed as follows:  
Electricity- Carol Harvey, Major Business Services, T 01256 304594; F 01256 304404  
Gas – Katy Burnley, T0845 072 8729 F 01865 406887 [katy.burnley@central.com](mailto:katy.burnley@central.com).  
Gas emergency – 0800 111 999 (Transco).

### No Smoking Signs for Churches

3. Every Parish has been provided with at least one No Smoking sign for each building. Failure to erect these is a criminal offence. It would be especially appreciated if all Parishes could put these up as required at the entrance of the buildings. It is fully understood that Churches are not places where traditionally people have ever been known to smoke. Nevertheless if there were a prosecution the legal costs for the defence of the Board and the fine would be the responsibility of the parish. The sign is only required to be prominently displayed. Therefore Listed Building Consent is not required for a listed Church to display the notice. Such a consent would only be required if the notice were to be permanently fixed to the building in such a way as to affect its character or archaeological interest.

### Use of Churches and Church Halls for acts of worship by non Catholics

4. Use of Churches or Church halls by non Catholics for acts of worship requires the Bishop's permission (Directory for the Application of Principles and Norm of Ecumenism 25<sup>th</sup> March 1993 n138). It is expected that such an approach would be for a member body of Churches Together in England.

### Church Hall Hiring Agreements

5. A standard Church Hall hiring agreement is at Appendix G. In order for it to be legally enforceable some charge must be made, even if nominal such as £5 or £10.
6. The premises are hired on the basis that they 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 premises must be respected. Any breach or potential breach of this provision will mean that the use of the premises is withdrawn. You should record the lettings and any refusals to let as a result of the policy.
7. Things like fireworks which may cause aggravation to neighbours are not to be allowed except by special permission of the Parish Priest.

### Car Parking

8. A Car Park belonging to the Parish should have a notice displayed:

**“Use of this car park and its environs is entirely at your own risk. The Nottingham RC Diocesan Trustees accept no liability for loss of damage to any motor vehicle or its contents or any personal injury.”**

9. A private car park enforcement company is only allowed to issue private penalty notices if there is sufficient signage. Otherwise the penalty notices can be successfully appealed. If a road yellow lines are required. In practice the combination of these two stops the wrong parking pretty well straightaway.

#### Rates

10. Remember that where a parish priest lives alone there is an entitlement to 25% rate relief for single occupancy.
11. Water meters. Installation of these may lead to a saving.
12. The exemption which used to apply for empty “charitable” buildings has now ceased.
13. Parish buildings should be exempted from commercial waste disposal charges. (Schedule 1 to the Controlled Waste Regulations 1992).

#### Legal notices

14. It is expected that legal notices such as a Tree Preservation Order or for consultation of traffic alterations would be served on the Diocese as legal owner rather than on a parish. All parish property is registered and so anybody serving a notice knows the address of the Diocese. However if a parish does receive a legal notice then it should forward it or a copy on to the Property Department at Willson House Diocese without delay. Please also indicate the parish’s view about them and if you think that the Diocese should take any action, for example to object. For nearby planning permissions there is no local authority duty of consultation but if you become aware of such then again please bring them to the notice of the property department in the same way.

#### Ownership of Property

(The source for much of this section is the Surveyors’ Fact Book).

15. It is Diocesan policy that no-one, other than the parish priest or curate or seminarian in training, appointed by the Bishop, may occupy Diocesan property without there being a formal legal agreement in place.
16. The national law gives people who live in a property rights whether they own the property or not. From a practical point of view once someone is in occupation it may be assumed that it will not be possible to make them leave the building (even for example should the Diocese or the parish need the property for a retired priest) without a court order. Invariably this involves the parish in substantial legal and other professional fees. The parish can even be required to pay both sides legal fees even if it wins the case and these can go into five figures. Further, it will also involve the Church in adverse publicity, however good the reason for the eviction. It follows that it may well be appropriate for a building to remain empty despite the difficulty of maintaining empty premises and despite the loss of income.

17. The national law also gives rights over land in circumstances where it might not be expected. For example to give someone permission to graze an animal in a field without the appropriate formal legal documentation can give that person a right to renew that permission in the future. An oral permission, even to allow people to walk through Diocesan property, can create a right of way over it and make it more difficult to sell it or adversely affect the price for it should the parish or the diocese want to do so in the future. It follows that any letting or licence arrangement which a parish wants to undertake must be carried out with the Board permission following the Diocesan professional advisers' approval. It also follows that the parish does need to be exceedingly vigilant in the way it looks after parish land and buildings. Where it is intended specifically not to give a right of way in certain circumstances then a notice may assist and professional advice of a lawyer and/ or a surveyor should be taken.
18. Encroachment on Diocesan land, unless stopped straight away, can mean that the parish or Diocese simply loses that land to the person who has done the encroaching. Every parish should take particular care over encroachment and not allow property to be lost by default.
19. Similarly we may have acquired, for example, car parking rights over other properties. If you think that this might be so then this should be raised with the Property Department in case it is thought appropriate to register that right.

#### Travellers

20. Avoid leaving areas unfenced or ungated. These areas are attractive to travellers. Immediate legal steps must be taken to move travellers on as there is only a relatively short time in which legal action over eviction can be taken easily. This applies whether they are Catholic (which they quite probably are but will claim to be in any case) or not. Once there, extensive complaints from neighbours are inevitable. Experience shows that the area which they have occupied is left in a mess and the parish ends up having to pay for it to be cleared. In any case as a matter of the general law that the Diocese, as a charity, is required to maintain the value of its property which it cannot do if others gain rights over it.

#### Planning Permission and Listing of Buildings.

21. When making changes which affect the appearance of buildings, or affect use, remember that Planning Permission will normally be required. If in a conservation area then that fact is relevant. Other special areas are National Parks, areas of outstanding natural beauty and sites of scientific interest. A single notice board for a church does not require special planning permission (as advertisements) but multiple ones may do.
22. The position of ecclesiastical buildings is in a special category and professional advice will normally be required before any change of use is made.
23. Some of the Diocesan buildings are listed. In addition to periodic updating of the lists, individual buildings can be added by "spot listing" when the building is in danger of demolition or alteration. Therefore, even if the building is not listed, it may be that it will be subject to restrictions as though it were. Obviously, if a parish becomes aware that listing or conservation area status is a possibility, then it should advise the Property Department as soon as possible.
24. A tree may have a Tree Preservation Order, preventing its being cut down, topped or lopped or uprooted without Local Authority consent. If in doubt, it is important to approach the Local Authority before carrying out such work. This will also apply generally to trees in a conservation area. A special website has been set up for such permissions at [www.planningportal.gov.uk](http://www.planningportal.gov.uk).

## Rating

25. Although there is generally an exemption from rates for buildings used by charities this is at risk if, for example, too many non charitable activities take place in it. For further information refer to the Valuation Office Agency website and in particular to the VO Rating Manual where the details of the exemption for Church Halls is spelt out in more detail. The Diocese does not have sufficient resources to be aware of all of its property and it is a parish responsibility to take appropriate advice if the rating exemption is in doubt.

## Tenancy and Licensing Agreements.

26. Typical information required for a submission to Building and Sites for whole or a part of a property to be let:
  - A site plan showing the location of this building in relation to the other parish buildings.
  - Layout of the part of the property.
  - Indication of any work to be done and advising who will pay for it.
  - The proposed term of the lease.
  - In order to retain flexibility it is policy that new commercial lettings will take place outside the automatic renewal provisions of the Landlord & Tenant Act 1954.
  - Whether the lease will be full repairing and whether subject to a Schedule of Condition.
  - What arrangements will be made with an agent.
  - Agreement over who will pay professional fees – whether applicant will pay both parties' fees or each party will pay their own. (The parish or the school as the case may be and not the Diocese will be responsible for the landlord's reasonable legal fees)
  - Advice of which professional agent is going to manage the property.
27. A parish is required to instruct a firm of estate agents (which may be the Diocesan estate agents) to deal with lettings on its behalf. Their responsibilities include collecting the rents, preparing and agreeing a schedule of condition, preparing and agreeing an inventory, checking meter readings, inspecting the property from time to time, energy performance certificates etc. In relation to commercial lettings they also include the various notices required under the Landlord and Tenants Acts. In relation to domestic lettings they also include the duty not to discriminate against tenants directly or indirectly due to race, colour, gender or disability, the landlord's responsibilities under the Immigration Acts, smoke alarms on every floor, gas equipment checked and so on. For commercial property a lease will be prepared on behalf of the landlord by solicitors and for domestic property an Assured Shorthold tenancy prepared by the estate agents. Health and safety concerns cannot just be delegated to the agents and concerns must be raised with them, for example over the checking of gas fittings.
28. Where a building is in multiple occupancy, for example a University Chaplaincy, then a separate licence is required from the local authority. Where power or hot water is charged separately special controls may apply.
29. The Property Department has standard agreements to use in the following circumstances:
  - a) Sharing arrangement for a presbytery in which the Parish Priest is living. This makes clear that the person concerned may be required to leave the premises on being requested by the Parish Priest, his Dean or an Episcopal Vicar.
  - b) Grazing agreement for horses. A grazing agreement which extends for over 12 months or for renewal, may provide a licensee with a permanent right. Therefore, such an agreement should not go beyond 12 months. If, alternatively, the person using the field is operating a business, e.g.

horse riding, then it may be regarded as a business tenancy and again care is required as a business tenancy can be automatically renewed against the wishes of the landlord.

c) Generally with such and similar agreements professional advice will be required.

30. Any sole occupancy of a Diocesan building must have a proper Tenancy Agreement. Do not invite a proposed tenant onto the premises until the agreement has been signed by both parties. When a tenancy goes “wrong”, it can be very expensive indeed to recover possession of the building. Where, under the agreement, the Diocese has responsibilities, for example insurance, please ensure that the Property Department is made fully aware.
31. A sick or retired priest may live in parish property under a tenancy agreement drawn up by the Finance Office. Please do not make an arrangement for a sick or retired priest to live in a parish property on the basis of a lower than market rent and then expect, at a later stage, the Curia or the Sick and Retired Priests Fund to pay the difference between that rent and the market rent.
32. The rent or licence income will be due to the relevant Parish or Curia, whichever is regarded as owning the building. The costs of performing the landlord’s obligations will fall in the same way.

#### Closing of Churches and Places of Worship

33. There are substantial Canon Law requirements and an approach should be made at an early stage to the Bishop’s Private Secretary.
34. Sometimes buildings have been given under conditions of Permanent Endowment and reference should be made to the Deeds at an early stage.
35. If the building is listed the HCC will consider the following in a report especially commissioned under the following headings: Introduction, Understanding, Significance, Managing the Building into its Future, Significant Fittings and Contents (per paragraph 46 of the Directory on the Ecclesiastical Exemption from Listed Building Control to describe “in detail the architectural and historic interest of the buildings and their contents”).

#### Value Added Tax

36. Generally speaking the Diocese has to pay VAT and is unable to recover it. There are exceptions, referred to earlier in this manual, for buildings where VAT need not be charged.
37. On purchase and sale of property, there are special tax rules over VAT. The Diocese has not elected to waive any exemption from registration for VAT it may be entitled to and therefore will not charge VAT on rents nor on disposals of property.

#### Maintenance

38. It is essential for each parish to have a list of emergency contractors readily available with telephone numbers.

#### Subsidence and heave.

39. Subsidence is the downward movement of the ground supporting a building and heave caused by its upward movement. The majority of such problems are caused by trees. Cracks caused tend to be visible for inside and outside the property, are tapered and extend below the damp proof course. Other cracks are smaller. Sensible precautions include not planting trees close to buildings, controlling existing trees (but local authority approval may be needed) and this will often need professional advice. In any case new and moving cracks should be reported immediately to CCIA and copied to the property department.

#### Solar panels

40. The Building and Sites Committee is happy to receive requests from parishes and schools for permissions to install solar panels. The equipment can either be bought from an installer or the roof licensed to him. The agreement should be checked by a lawyer and his written advice included with the application to Building and Sites. (As approved by the Building and Sites Committee 13 September 2011 and updated subsequently with thanks to colleagues from other dioceses).
41. The agreement needs to make clear who is responsible for the following during the whole life of the agreement:
- a) costs; connection to the grid is not always straight forward.
  - b) the arrangements for obtaining the refund – the feed in tariff.
  - c) confirmation that the roof is in good condition and access will not be required to it over the period of the agreement (eg 25 years – which is a long time) and structurally capable of bearing the weight.
  - d) if, despite c), access is required the costs of and arrangements for removing the panels in case access is needed to the roof for maintenance both in emergency and for routine work.
  - d) maintenance of the panels during the life of the agreement – there can be a particular problem over corrosion in coastal regions.
  - e) effect on any roof warranty.
  - f) disposal of the old panels at the end of the agreement.
  - g) what happens if the diocese wishes to sell or lease the property.
  - h) who is responsible for insuring the equipment
  - i) confirmation that it is a licence and not a lease (which could have implications on renewal if it were deemed to be a business tenancy).
42. The parish or school will want to satisfy itself that the installer will be in a position to fulfil its obligations during the life of the agreement and neither walk away from them nor just pass them on to another organisation which cannot fulfil them.
43. Planning permission and or listed building approval may be required from the local authority and/or Historic Churches Committee.
44. For schools, approval will also be needed of NRCDES.

Electricity substations.

45. Electricity substations (this is more of a problem for schools) should be at the edge of a site and also be the subject of a “lift and shift” clause.

Certificate of Registration

46. A replacement certificate of registration as a place of worship can be obtained from the General Register Office.

# **APPENDICES**

**Appendix A Statutes for Parish Pastoral Committee (Canon 536) Outstanding.**

**DIOCESE OF NOTTINGHAM****STATUTES FOR PARISH FINANCE COMMITTEES****1. The Parish Priest as Legal Representative of the Parish**

- (a) 'The parish priest is the proper pastor of the parish entrusted to him. He exercises the pastoral care of the community entrusted to him under the authority of the diocesan Bishop, whose ministry of Christ he is called to share, so that for this community he may carry out the offices of teaching, sanctifying and ruling with the cooperation of other priests or deacons and with the assistance of lay members of Christ's faithful, in accordance with the law.'<sup>1</sup>
- (b) Since the pastoral care of the parish entrusted to him is vested in the parish priest, he is the legal representative of the parish, in canon and English law, and is to ensure that the temporal goods of the parish are administered in accordance with canons 1281-1288 and, without prejudice to canon 22, any relevant civil legislation currently in force in England & Wales, together any oath which he has sworn upon appointment concerning the administration of the temporal goods of the Church.<sup>2</sup>
- (c) In relation to his duties according to the law of England & Wales, the authority of the parish priest is limited to transactions lower than the limit established by the Bishop or the Board of Directors of the Nottingham Roman Catholic Diocesan Trustees (hereafter the 'Board of Directors') and published in the *Parish Administration Manual*.
- (d) For the purpose of this norm, and without prejudice to canon 540, §2, the term 'parish priest' includes 'parochial administrator'.

**2. The Parish Finance Committee**

- (a) Each parish is required to have a finance committee, to be known as the 'Parish Finance Committee' and hereafter called the 'committee', whose members assist the parish priest in administering the temporal goods of the parish, in accordance with canon law and the law of England & Wales.<sup>3</sup>
- (b) It is governed by the universal law, whether laid down in the Code of Canon Law or in any other universal or particular law, together with these statutes and any other norms which may be promulgated by the Bishop.
- (c) These statutes are promulgated by the Bishop, to whom it pertains to revise them following consultation with the Council of Priests and Board of Directors.

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<sup>1</sup> Canon 519.

<sup>2</sup> Cf. canons 532 & 1283 1°; Prot. No. 2011/22.

<sup>3</sup> Cf. canon 537.

### **3. Membership of the Committee**

- (a) The committee shall consist of the parish priest and at least two other members. Others may attend meetings as observers if there is a matter on which their expertise would be beneficial.
- (b) The other members of the committee are appointed by the parish priest; they are appointed for five years, but when this period has expired they may be appointed for further terms of five years.
- (c) Any other priest working in the parish may be appointed as an additional member of the committee at the discretion of the parish priest.
- (d) At least one member of the committee ought to have expertise in the fields of finance, banking or accountancy.
- (e) The parish bookkeeper should be in attendance at all meetings to give a narrative on the accounts if not formally appointed to be a member of the committee.
- (f) Members of the committee should ordinarily be in full communion with the Catholic Church. At his discretion, the parish priest may appoint members of other Churches or ecclesial communities to the committee.
- (g) Membership of the committee does not lapse when the parish becomes vacant, although it pertains to the new parish priest to confirm members in post within three months of his appointment.
- (h) If a priest is parish priest of more than one parish, he may, if circumstances suggest, hold joint meetings of the finance committees of those parishes.

### **4. Meetings of the Committee**

- (a) The committee shall meet at least three times a year.
- (b) Without prejudice to article 3, the parish priest should preside at meetings of the finance committee; he may delegate the chairing of meetings to another member of the committee, but must be present for such meetings.<sup>4</sup>
- (c) Minutes shall be made of each meeting, and kept in a minute book, which shall form part of the parochial archive.<sup>5</sup>

### **5. The Role of the Committee**

- (a) The committee is to assist and support the parish priest in the lawful, effective and efficient management of the parish's temporal goods, which are ecclesiastical goods,<sup>6</sup> and may therefore

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<sup>4</sup> *Instruction on Certain Questions regarding the Cooperation of Non-Ordained Members of the Faithful in the Sacred Ministry of the Priest*, 15 August 1997, Article 5, §3.

<sup>5</sup> Cf. canon 535, §4.

<sup>6</sup> Cf. canon 1257, §1.

only be used for the Church's proper objectives, namely 'the regulation of divine worship, the provision of fitting support for the clergy and other ministers, and the carrying out of works of the sacred apostolate and of charity, especially for the needy'.<sup>7</sup>

- (b) The committee is an advisory committee. Nevertheless, the parish priest shall consult and have regard to the opinion of the members of the committee on all matters concerning the acquisition, retention, administration and alienation of temporal goods belonging to the parish, both immovable and moveable.
- (c) The committee shall assist the parish priest in fulfilling those obligations imposed upon him by canon 1284, §1.
- (d) In accordance with article 2(a) of these statutes, the committee is to help the parish priest to ensure that all legislation and guidance which concern the administration of the temporal goods of the parish in both canon law and the law of England & Wales regarding the following are applied fully in the parish:
  - (i) banking, bookkeeping, cash management and the oversight of all matters concerning the taking-up, counting and depositing of all collections and other monies of the parish;
  - (ii) fundraising;
  - (iii) the promotion and running of the Gift Aid Scheme;
  - (iv) insurance;
  - (v) health and safety;
  - (vi) fire prevention;
  - (vii) and the general maintenance of all parish property, in particular the parish church or churches and any other place of worship.
- (e) The parish priest is to discuss with the committee any communication from the Bishop, the Board of Directors or an officer or employee thereof, concerning the temporal goods of the parish and the management thereof.

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<sup>7</sup> Canon 1254, §2.

- (f) The committee shall help the parish priest to draw up each year a budget of income and expenditure.<sup>8</sup>
- (g) Although it is the parish priest's responsibility to prepare an annual set of accounts or financial return for the Bishop in accordance with canon 1287, §1 and any relevant civil legislation currently in force, in whichever way is specified by the Bishop or Board, the committee shall prepare the parish accounts for his approval, or at least review them if they have been prepared by the parish priest or someone else, before their submission by the parish priest to the Finance Office on behalf of the Bishop.<sup>9</sup>
- (h) Likewise, the committee shall prepare or at least review a set of accounts to be presented by the parish priest to the faithful after the end of each financial year, concerning the goods which they have presented to the parish during that year.<sup>10</sup>
- (i) The committee is to know the whereabouts of the inventory 'of any immoveable goods, of those moveable goods which are precious or in any way of cultural value, and of any other goods, with a description and an estimate of their value' which is to be completed by the parish priest upon his appointment, and to help him to ensure that it is kept up-to-date.<sup>11</sup>
- (j) Since the faithful 'have the right, indeed at times the duty, in keeping with their knowledge, competence and position, to manifest to the sacred Pastors their views on matters which concern the good of the Church',<sup>12</sup> each member of the committee, acting individually or as a group, if he feels that the parish priest is not fulfilling his legal obligations regarding the temporal goods of the parish, in either canon law or the law of England & Wales, has the right and, if necessary, the obligation to make this known to the Bishop, who shall investigate the matter either personally or through a delegate.<sup>13</sup> Initial contact should be made to the Episcopal Vicar for Finance and Administration, the Financial Secretary or the Dean.
- (k) The committee is not a sub-committee of the parish pastoral council established in accordance with canon 536, §1; however, it is to work with that council and should be represented on it, especially in regard to the necessary financial support of pastoral action in the parish, fundraising activities and the repair, maintenance and reordering of the parish church or churches.

## 6. Accountability

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<sup>8</sup> Cf. canon 1284, §2.

<sup>9</sup> Cf. canon 1287, §1.

<sup>10</sup> Cf. canon 1287, §2.

<sup>11</sup> Canon 1283 2°.

<sup>12</sup> Canon 212, §3.

<sup>13</sup> Cf. canon 212, §2.

- (a) As the legal representative of the parish, the parish priest is responsible for the administration of all the parish's temporal goods, both immoveable and moveable; nevertheless, the Bishop and other local Ordinaries must 'carefully supervise the administration of all the goods which belong to public juridical persons subject to them',<sup>14</sup> and so the parish priest's rights and responsibilities are without prejudice of the right to the Bishop to intervene, personally or through a delegate, where there is negligence on the parish priest's part in canon law or the law of England & Wales.<sup>15</sup>
- (b) Since the parish priest is not accountable to the committee, which always and only acts in an advisory capacity, it cannot in any way be held accountable for his actions.

The above incorporates comments received at the Council of Priests meeting in January 2014 and may be updated if there are further comments.

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<sup>14</sup> Canon 1276, §1.

<sup>15</sup> Cf. canons 532 & 1279, §1.

Open Internet

Type: <https://lloydslink.online.lloydsbank.com/Logon/Logon.jsp> and press the 'go arrow'

Lloyds Bank - online link should now be shown.

All parish current accounts have now been set up for on-line banking. This is a "look only" function. Should a parish wish to access this facility please contact the Finance Office by emailing Jonathan Gamble [jonathan.gamble@nrcdt.org.uk](mailto:jonathan.gamble@nrcdt.org.uk) and arranging a convenient time for him to telephone you with the confidential information needed to access the account.

CHURCH..... Week ending on Sunday ...../...../20.....

	<u>ENVELOPES</u>	<u>LOOSE PLATE</u>	<u>TOTAL</u>
£50			
£20			
£10			
£5			
£2			
£1			
50p			
20p			
10p			
5p			
2p			
1p			
TOTAL CASH			
TOTAL CHEQUES			
TOTAL BANKED			

**Note to Counters:** Please note that from 6 April 2013 a new Small Donations Scheme enables the parish to claim a top-up grant from HMRC in respect of our Loose Plate collections. With regard to this new scheme would Counters please make sure they complete the box below and sign to confirm they have completed it.

**Small Donations Scheme:** Please enter in the box below the amount of Loose Plate that does NOT qualify for the Small Donations Scheme (eg single cash donations over £20, all cheque, amounts already subject to Gift Aid, amounts not banked, money raised from fundraising activities).

If there are no such donations enter NIL.

£
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**SIGNATURES:** \_\_\_\_\_

**DATE OF COUNT** \_\_\_\_\_ / \_\_\_\_\_ / 20 \_\_\_\_\_

**MASS ATTENDANCE (ESTIMATE):** (please tick the appropriate box)

	11-50	51-100	101+
Saturday evening			
Sunday - first			
Sunday - second			

**PLEASE KEEP THIS SHEET – THANK YOU**

**Expenditure to be borne by parish**

1. Expenses of running, upkeep and maintenance of the church and church hall. Items required for church services such as vestments (including the Diocesan chasuble) and altar cloths etc.
2. The presbytery building and furnishings:
  - The priest should ensure that the presbytery is kept in good order in terms of its fabric, utilities and decoration.
  - The priests should ensure that there is sufficient furniture of a reasonable quality to furnish the property comfortably.
3. Expenses to the priest, which are regarded as necessary to the execution of his pastoral ministry within the parish or diocese. Where such an expense cannot be judged to be wholly for this purpose, a fair proportion of it should be charged.
4. Mileage at the HMRC rate, currently 45p per mile for the first 10,000 miles in a tax year and 25p thereafter for Parish/ Diocesan business.
5. Board and lodging expenses, which form part of the *Benefits in Kind* calculation of the priest's annual self-assessment Tax Return. A reasonable cost, at May 2015, for food and drink per person is £60 per week. (But this will not be sufficient for a Married Priest).
6. Costs of cleaning and housekeeping, again these will form part of the *Benefits in Kind* calculation.
7. Utility bills which should be paid through the parish account using IFM, the Interdiocesan Fuel Management Company as a direct debit, again these will form part of the *Benefits in Kind* calculation. It is assumed that the Winter Fuel Benefit (for those eligible) will be paid into the parish in order to offset these expenses.
8. Annual TV Licence and the Sky low subscription applicable.
9. Any person living in the presbytery who is either a live-in housekeeper or a blood relation for whom there is a strong moral commitment for the priest personally to look after. Both these situations should have the permission of the Building and Sites Committee.
  - Any tax liability for such living arrangements remains the responsibility of the priest.
  - Those who dwell with the priest should formally acknowledge that they are a house guest and can be required to vacate the property on request of the Diocesan authorities, and that therefore they have no security of tenure. A form evidencing this is obtainable from the Property Department and must be completed.
10. Married Priests: Upkeep of wife and family.
11. Annual payment to the priest on the lower basis (where the priest retains Church source income), the higher basis (where the priest leaves Church source income with the parish) and on the lower basis he may make the amount up to the higher basis should the Church source income be insufficient to do this. (Church source income refers to Mass offerings, stole fees, Christmas and Easter collections and registrar fees).
12. National Insurance Contributions for priest up to 35 years.

13. Annual health insurance for priest on the Diocesan priests' scheme, which will form part of the *Benefits in Kind* calculation.
14. Attendance at Diocesan and Deanery meetings for priests, e.g. Retreats, Priests' Conference, Ongoing Formation, Diocesan Pilgrimages, Nottingham Priests Together and similar Diocesan "Continuous Professional Development" activities. Any other activity e.g. approved sabbatical programmes, should be considered by the Board of the Diocese.
15. Deacons' attendance at the above, and Clergy wives if appropriate (eg a seminar on security).
16. Mobile phone. (1 per priest) providing that the number is published in the parish as a general contact number.
17. Genuine and reasonable hospitality to visitors on parish or Diocesan business.
19. All parish fundraising expenses, repository purchases and the like (care should be observed that these will not exceed the related income.)
20. All staff and office costs.
21. The costs of moving to a new presbytery (charged to the old parish and not to the new one).
22. For foreign priests the cost of the Sponsorship Certificate (but not the cost of an application for indefinite leave and associated travelling expenses) and a return flight home at a basic rate (but not the travel to and from the airport).

**Expenditure not to be borne by the Parish.**

1. Travel except as noted specifically above.
2. Holidays.
3. Entertainment and meals out - personal.
4. Own furniture where provided.
  - Property in the parish owned personally by the priest should be noted in a separate inventory and held securely in the parish. It is recommended that all furniture be marked for ownership, NRCDT or the name of the priest as the case may be (ideally with date of purchase as well). The copy of inventory can also be sent to Finance Office). An easy way to do this is by video recording each room and commentary or photographs.
5. Other, non Diocesan, health insurance and pension contributions; non-diocesan Continuous Professional Development unless approved by the Board of Directors.
6. Clothes, including clerical clothes (although these latter may be claimable in the Tax Return for tax purposes as an allowable deduction for income tax).
7. Own car expenses including petrol, breakdown, servicing, insurance etc (because these are covered by the HMRC mileage allowance).
8. Personal telephone calls on the parish landline. If a priest installs a personal line, he is responsible for the line charges as well as call charges.

9. Personal sundries and toiletries.
10. Upkeep of Deacons (who are remunerated through their secular employment).
11. Vets' bills.
12. Pension contributions. (The Diocese's share is paid by the Curia and the priest's share is paid by him under a "net" arrangement by which the notional tax suffered is added on to his contribution direct.)
13. Loans.
14. For foreign priests the cost of an application for indefinite leave to remain and any related travel costs.

### **Cases of Doubt**

It is accepted that in some cases it is difficult to determine what is reasonable. In such a case please refer to the HMRC website, and in particular to the P11D booklet. As a general rule of thumb, if the expense would be allowable in the employment situation then it will probably be reasonable to include it as a parish expense. The Finance Office can also be consulted.

# CHECKLIST FOR MATTERS REQUIRED FOR HANDOVER AND FOR PARISH SUPPORT.

## Appendix F

### PASTORAL AND RELIGIOUS MATTERS

#### To be provided by Bishop's House or the Diocesan Curia

Letter of appointment by the Bishop, including the date on which the appointment is to become effective. (canon 522)

Faculties granted to the parish priest, including information regarding reserved sins (that is, reserved crimes according to canon law), and diocesan policy regarding the sacrament of Penance and other sacraments. (canon 968§1)

The Bank Authorisation Form must have been duly signed. At the same time a new Business Charge Card will be required for incoming PP, the old card to be cut into two and sent to the Finance Office for onward transmission to the bank. The limit on the account should be increased automatically to take account of there being two valid Business Charge Cards on the same account for the changeover period). (canon 532, by implication).

If there is more than one bank account advise the Finance Office of the details of the accounts other than the main one. Agree with the Finance Office those accounts which are formally for the parish and therefore come under the Diocese and which are not, for example those of a Social Club.

If the Parish Priest is the 'Responsible Person' for registering weddings in the parish, then the form to enable the new Parish Priest to become the Authorised Person also needs to be signed and sent to the Registrar General. (canon 1071§1.2°) The form needs to be signed and dated by two trustees, one of whom must be the Bishop or the Vicar General and dated after the effective date. Blank forms are obtainable from [registration.supplies@ips.gsi.gov.uk](mailto:registration.supplies@ips.gsi.gov.uk) or downloadable from the website.

#### The Dean

The Dean should be invited to meet the newly appointed parish priest *before* he takes possession of the parish. (canon 555§1.3°, by implication – it is the responsibility of the Dean to ensure that the parish registers and property are in a fit state for the newly appointed parish priest to take over)

If there is a Deacon in the Parish, opportunity to meet him before taking possession. Also any agreement which has been made regarding the role of the Deacon and the work that he does in the Parish.

#### To be provided by the outgoing parish priest *before* handover

Information regarding Catholic schools in the parish, or those attended by parishioners; including information regarding governorship of these schools (canon 800).

Information regarding hospitals in the region, including information regarding the chaplains (and how to contact them).

Information regarding other institutions, such as nursing homes, prisons, etc., in the parish.  
Parish visiting list; particularly of those who are elderly, ill, or housebound. (canon 529§1)

#### Handover process

There must be a clearly designated process by which the local Ordinary (Bishop or Vicar General) 'puts the parish priest into possession' of the parish. (canon 527§2) This process should include a profession of faith. (canon 833.6°) The Dean should also be involved in this process. (canon 555, by implication). This is arranged by the Bishop's Private Secretary.

To be provided by the outgoing parish priest *at* handover, keys to the presbytery! (canon 533)

The newly appointed parish priest must be shown the various liturgical books and the sacred vessels, including the holy oils. He must be given information regarding where the keys to the Church and the tabernacle will be. (canon 530, by implication)

## **ADMINISTRATION REQUIREMENTS**

(this can be used as a general check list and not just on parish handover)

### **Administrative manuals**

Parish Administration Manual, including also the Property, Personnel, Insurance and Health and Safety Manuals.

Canon Law of the Catholic Church.

Child Protection – CSAS Parish Manual

### **Councils and Committees**

For the following a note also of their contact details:

- Is there a Pastoral Council presided over by the Parish Priest (Canon 536)
- Is there a Finance Committee. (Canon 537).

Copies of minutes of meetings of the parish pastoral council and parish finance committee. (canons 536-7, by implication).

### **Persons appointed to jobs**

Are there appointed the following? If paid where are their written contracts? Are the contact details for above notified to Finance Office? Are they paid through the Finance Office ?

Parish Assistant

- Finance Officer
- Collection counters
- Property officer.
- Health and safety.
- Gift Aid organiser.
- Ditto for each Chapel of Ease.
- Parish Safeguarding Representative (mandatory).
- Housekeeper/ Cleaner
- Any other employee.
- Ministers of Holy Communion
- Catechists

### **Change of Authorised Person for Marriage**

Form AP1, is downloadable from the government website, ticking box a, marriages between a man and a woman in accordance with s43 of the Marriage Act. Once completed the form is sent to the Bishop's Private Secretary to arrange for signature usually by the Bishop and by another Director. Guidance on completing the certificate of appointment and on the role of the authorised person is also available and should be held with the registers. The website link is <https://www.gov.uk/government/publications/marriageregistration-guidance-for-authorised-persons/marriage-registration-guidance>.

### **Canon Law Records**

Parish registers of baptism, receptions, confirmation, weddings, funerals, and any other registers which may be kept (such as for first holy communions or sick visiting). (canon 535§1)

Register of Mass offerings. (canon 958§1)

The parish seal. (canon 535§2)

The parish archive, which should contain all official letters, together with official documents such as marriage documents. (canon 535§4)

### **Financial Reports and Records**

Is a financial report made to Willson House (Canon 1287 s1).

Ditto to the faithful (Canon 1287 s2).

Copies of certified accounts for previous years. (canons 536-7, by implication).

Is there a map with the parish boundaries clearly marked on it. (canons 518 and 107, by implication)

Is there a single bank account with Lloyds including NRCDT, the name of the parish and the charity number.

Confirm no non- NRCDT transactions take place through the NRCDT account.

What are the reasons for any bank account, other than the main account with Lloyds still being open.

Is on line banking used (for reporting purposes).

Is there a separate business charge card used and not a card on the parish account direct.

Is the use of the business charge card restricted to Parish Priest.

Are cheque books kept locked in a safe. (canon 532). Cancelled or stopped cheques should be stapled to the counterfoil unless already sent before the cancellation. Under no circumstances whatsoever are blank cheques to be signed.

Is cash, including collections, counted with 2 named people present, separately agreed and evidenced by signing.

Are insurance limits for cash checked.

Are purchases over £5 thousand pre authorised by the Board of Directors.

Confirm no payments made other than for purposes permitted by the Diocese.

For payments for charitable purposes especially overseas, proper checks of the charitable status of recipient before payment and receipts obtained after it.

Is petty cash kept on “imprest” system, float perhaps of a month and a half’s petty cash expenditure.

Which option is the Parish Priest using for the payments to him?

Is priests’ health cover used?

Is priests’ pension provision made?

Is the appropriate Class 2 NI paid for Priest?

Is there a budget for income and expenditure?

Are payments to staff properly made through the central Finance Office payroll (assuming that the pay is above the lower earnings level for NI or that there is other income?)

Are legacies notified to the Finance Office?

Are surplus funds (eg over £5,000) held in set off?

Who are the signatories to all of the accounts?

Is the computer backed up at least weekly? When was it last backed up?

Is the anti-virus software up to date?

Is the cash book properly kept up to date? When was the last entry made?

Are there folders of vouchers received and paid, the latter properly authorised and stamped PAID (to avoid double payment) and kept in cash book order.

Are Gift aid records up to date and returns made?

Where are the Bank statements? (canon 532)

Is the bank reconciliation for the last month available and signed as checked by the Parish Priest?

Check the inventory list is available. Consider taking 10 things on it at random and see them. Then, vice versa, take 10 things available in fact and check them on to the inventory.

Are there any administrative records – eg completed registers not yet sent to Archives at Wilson House.

Are routine records over 6 years, possible exception of fixed asset records, thrown away and confidential ones destroyed? (The Employers' Liability Insurance Certificate is no longer required to be kept for 40 years).

### **Miscellaneous Records and Property**

Is any CDM (Construction (Design and Management)) file, if prepared for building projects retained for the life of the relevant building.

Is every document sent from the parish marked Nottingham Roman Catholic Diocesan Trustees, Registered Charity number 1134449, Company number 7151646.

Is there a No Smoking Sign at the entrance of every building?

What is the frequency of fund raising activities – is it clear that any tax limits are not exceeded.

Are bar sales only taking place through a members' club? Confirm no transactions, eg for a club, are taking place through parish bank account.

Is there the required licence - under the Licensing Act 2003 a number of licences can be applied for on one form. See [www.culture.gov.uk/](http://www.culture.gov.uk/).

If food preparation is involved the following website may be useful, [www.foodstandards.gov.uk](http://www.foodstandards.gov.uk).

Is a Small Society lottery registration appropriate – forms available from local council.

Is the Church Hall Hiring Agreement in order?

Is there any unusual need for a data protection registration?

When was the last Gift Aid push done?

Is there any surplus property to sell?

Routine requirements:

Annual: When was the last Health and Safety Risk Assessment carried out? Is the written report on the noticeboard? Have follow up items been followed up? Ditto for a Fire Risk Assessment? Is the Portable Appliance Testing (PAT) up to date? Is the Gas Safety Check up to date? Fire extinguisher serviced? Have the lightning conductors been checked?

5 years: Is the fixed electrical wiring check up to date?

Schedule of all parish building works or sales or purchases of property which are planned or are in the process of being transacted. (canon 532)

Is the car park blocked off once pa and that fact recorded in a diary?

Is there any danger of travellers occupying?

Are there any tree preservation orders and if so are they properly observed?

Are there any unlicensed occupiers or tenants without leases of diocesan buildings?

Parish tenants – which agents are responsible for rent collection and statutory matters?

Are formal notices over property sent to the Property Department?

**HIRE OF PREMISES AGREEMENT FOR THE PARISH HALL OF THE PARISH OF .....**

Name of Organisation ..... (the "Hirer")

Name, address and telephone number for the person responsible for the hiring:

.....  
.....  
.....

1. Purpose of Hire .....

2. Period of Hire Date(s) .....

Hours: from ..... to .....

3. Description of accommodation and facilities to be hired 'Premises' (e.g. Hall / Hall plus kitchen)

.....

4. Deposit received / payable £.....

5. Payment received / payable £.....

6. Date(s) of payment of deposit/ balance .....

8. Special arrangements agreed (e.g. function to extend beyond Premises usual closing time)

.....  
.....  
.....

**I request the hire of the Premises on the date(s) and times and for the purpose set out above.**

**Declaration on behalf of the Hirer:**

**I have read and agree to observe and perform the provisions of this Hire Agreement, including the terms and conditions set out in the 'Conditions of Hire'. I am over 18 years of age and duly authorised to enter into this Agreement on behalf of the Hirer.**

Signed by ..... Hirer Date .....

Print name .....

**The Parish Priest permits the Hirer to use the Premises as set out above subject to the terms and conditions contained in the 'Conditions of Hire' attached. The Hire Agreement will not be binding until accepted and signed by the Parish Priest. The Parish Priest may decline the request to hire the Premises at any time at his sole discretion.**

Signed by ..... Parish Priest Date .....

**PARISH HALL  
INFORMATION FOR HIRERS**

The Hall is a Parish facility primarily for use in conjunction with the Church and its services, including baptisms, weddings and funerals. It is available for use by groups associated with the Parish or for other purposes at the discretion of the Parish Priest.

**The Hall is owned by the Nottingham Roman Catholic Diocesan Trustees 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.**

The Hiring Agreement and 'Conditions of Hire' can be found overleaf. Users and hirers should read these in full.

Applications to use or hire the Hall should be made to the Parish Priest.

The Hire Agreement will not be binding until accepted and signed by the Parish Priest. The Parish Priest may decline the request to hire the Premises at any time at his sole discretion.

The hire fees are as set out in the Hire Agreement. For private bookings a deposit of £..... is required at the time of booking. The deposit will be returned in full within one week after use of the Hall. If additional cleaning of the Hall is required £..... will be deducted from the deposit to pay for the cleaning.

Full payment of the hire fee is due 28 days before the date of hire, or immediately upon signing the Hire Agreement if the hire period is within the next 28 days. Cancellation fees may be payable in the event of a cancellation, as set out in the Conditions of Hire.

Please make cheques payable to .....

## **PARISH HALL CONDITIONS OF HIRE**

### **1. Use of Hall (the "Premises")**

**1.1. The Premises may 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 Premises must be respected. Any breach of potential breach of this condition will mean that the use of the Premises is withdrawn.**

1.2. The use of the Premises shall be confined to the purpose identified in the Hire Agreement. The Hirer shall satisfy himself that the Premises are suitable for the intended purpose.

1.3. The Hirer shall not use the Premises or allow the Premises to be used for any unlawful purpose or in any unlawful way nor do anything or cause any nuisance or inconvenience to neighbouring properties or bring anything onto the Premises which may endanger the same or render invalid any insurance policies in respect thereof.

1.4. Use of the Premises is limited to the accommodation hired and necessary facilities such as toilets.

1.5. Car parking is permitted in the Premises car park subject to availability and the Hirer is responsible for supervising car parking arrangements so as to avoid obstruction of the highway and emergency exits. Neither the Parish Priest, the Parish nor the Diocesan Trust shall be liable for any loss or damage, howsoever occurring, to vehicles parked in the Premises car park.

1.6. Access to the Church and to the cemetery by parishioners and the general public may not be impeded.

1.7. While no reasonable publicity display will be refused, the Hirer is to respect the location of the Church and (if applicable) its graveyard.

1.8. The Hirer shall permit the Parish Priest and/or Parish representatives to enter the Premises at all times during the hire period.

1.9. The Hirer shall comply with all laws, regulations and codes of practice relating to the Premises and relating to the particular purpose of hire during the hire period.

### **2. No Rights**

2.1. The Hire Agreement constitutes permission to use the Premises on a non-exclusive basis and confers no tenancy or other right of occupation on the Hirer.

2.2. The Hire Agreement is personal to the Hirer who may not sub-let or share possession of any part of the Premises.

2.3. The Hirer will be responsible for all actions and omissions of any suppliers of services (including external caterers or other suppliers of services) for the event taking place and the Hirer shall confirm the identity of such suppliers to the Parish Priest in advance.

### **3. Preparation and Cleanliness**

3.1. The Hirer is responsible for setting up the Premises for their use.

3.2. No alterations may be made to the Premises and nothing may be attached to the walls or ceilings which may cause damage to the Premises.

3.3. The Premises must be left in a clean and tidy condition and all rubbish must be placed in the bins provided or removed from the Premises. Tables and chairs are to be returned to their original position at the end of use.

3.4. It is the responsibility of the Hirer to ensure that the Premises are secured and alarms activated (if present) when leaving the Premises. Collection and return of keys should be arranged with the Parish Priest.

3.5. Setting up and clearing up is to be within the overall time specified in the Hire Agreement.

#### **4. Noise and Public Order**

4.1. The volume of amplified music is to be kept to an acceptable level to avoid causing a nuisance to neighbouring properties.

4.2. Amplified sound must cease at ..... hours unless specified in the Hire Agreement.

4.3. The Hirer shall be responsible for ensuring that in all cases conduct shall be decent, sober and orderly and nothing contrary to sobriety, decency or good manners shall be performed, produced, exhibited or represented.

#### **5. Opening Hours**

5.1. The Premises shall close at ..... hours at the latest, unless otherwise specified in writing in the Hire Agreement.

5.2. No function shall extend beyond the hire period and the Hirer shall completely vacate the Premises and grounds including the car park by that time, unless otherwise specified in writing in the Hire Agreement.

#### **6. Licensing & Gaming**

6.1. All licences or agreements necessary for the proposed use of the Premises are the responsibility of the Hirer (e.g. all public entertainment, theatre production, music and reproduction of recordings).

6.2. The Hirer shall ensure that, at the Hirer's expense, all licences, consents, permission or agreements necessary when using the Premises for any particular purpose are obtained and in force during the hire period.

6.3. The Hirer shall ensure that Bingo and other forms of permitted gambling will conform to all statutory and other current gaming regulations and codes of practice in force from time to time.

#### **7. Sale of alcohol**

7.1. The sale of alcohol is prohibited. The Hirer may provide his / her own alcohol if specified in the Hire Agreement.

#### **8. Deposit and Hire Fees**

8.1. Hire fees will be charged to non-parish groups as set out in the Hire Agreement.

8.2. Full payment of the hire fee is due 28 days before the date of hire or immediately upon signing the Hire Agreement if the hire period is within the next 28 days.

8.3. A deposit of £..... must be paid at the time of booking. This is against damage or loss or the need for additional cleaning.

8.4. The deposit will be returned within a week of the end of the hire period unless repair of any damage or loss or additional cleaning of the hall is required.

8.5. The Parish Priest reserves the right to deduct the cost of repair of damage or loss from the deposit to pay for any repairs or to replace any losses. If additional cleaning is required £..... will be deducted from the deposit to pay for the cleaning.

#### **9. Cancellation**

9.1. Cancellation fees will be charged as follows:

9.1.1. Cancellation within 28 days of the hire date – 25% deposit

9.1.2. Cancellation within 14 days of the hire date – 50% deposit

9.1.3. Cancellation less than 48 hours before the hire date will forfeit the whole deposit.

9.2. The Parish Priest reserves the right to cancel a booking by written notice to the Hirer in the event of:

9.2.1. the Premises becoming unfit for the intended use by the Hirer;

9.2.2. an emergency requiring use of the Premises as a shelter for the victims of flooding, snowstorm, fire, explosion or people at risk of those or similar disasters;

9.2.3. the Parish Priest reasonably considering that the hiring may be in breach of the Hire Agreement, the Conditions of Hire or any legal or statutory requirements.

9.3. The hire fee and deposit will be refunded in the event of cancellation by the Parish Priest pursuant to clauses 9.2.1 or 9.2.2, but no refund will be given in the event of cancellation under clause 9.2.3. In all cases, the Parish Priest, Parish and/or Diocesan Trust shall not be liable to the Hirer for any resulting direct or indirect loss or damages whatsoever.

## **10. Health & Safety**

10.1. General Conditions:

10.1.1. The Premises is a No Smoking building.

10.1.2. Nothing of an inflammable or explosive nature may be brought onto the Premises.

10.1.3. No additional cooking facilities are to be introduced into the Premises.

10.1.4. The Hirer shall ensure that caterers and persons used for supply of refreshments are required to observe hygiene regulations and any other reasonable requirements of the local Environmental Health Officer.

10.1.5. Animals, other than guide dogs, are not permitted inside the building.

10.2. The Hirer shall:

10.2.1. Accept responsibility for being in charge of and on the Premises at all times during the hiring and for ensuring that all conditions of the Hire Agreement and Conditions of Hire are met.

10.2.2. Provide appropriate risk assessments 14 days in advance of the hire date covering all activities during the period of hire. Failure to provide such risk assessments will deem the Agreement as terminated.

10.2.3. Ensure, so far as is reasonably practicable, that persons using the premises do so in such a way that does not pose a risk to themselves or other people.

10.2.4. Take all reasonable precautions to ensure and safeguard the safety of persons and Parish property by the provision of adequate supervision at all times.

10.2.5. Take all reasonable precautions and make all reasonable efforts to observe all regulations, rules and conditions which relate to health and safety.

10.2.6. Provide any first aid facilities that he deems necessary in accordance with the Health and Safety (First Aid) Regulations 1981.

10.2.7. Ensure that any electrical appliances brought by him to the Premises and used there are safe, in good working order and have a current Portable Appliance Testing (PAT) certificate.

10.2.8. Report any hazards (e.g. damaged carpet or trailing cables) to the Parish Priest as soon as possible and in any event no later than the next working day.

## **11. Fire Safety**

11.1. The Hirer is to familiarise himself with the Premises fire risk assessment and make all other users aware of the fire procedures for the Premises.

11.2. The Hirer shall ensure that no more than the following number of individuals is in the Premises: ..... seated or ..... standing. (If no figures are specified then the reference is to a reasonable number)

11.3. Fire extinguishers must not be moved from their permanent positions unless there is a fire.

11.4. Seating arrangements must include sufficient gangways for emergency evacuation.

11.5. All escape routes and means of exit from the Premises, including in particular emergency exits, are to be kept clear of obstructions at all times.

11.6. Fire doors must be kept closed at all times and must only be used in the event of an emergency.

11.7. In advance of commencing the use of the Premises, the Hirer shall check that:

11.7.1. all fire exits are unlocked and panic bolts in good working order;

11.7.2. all escape routes are free from obstruction and can be safely used;

11.7.3. no fire doors are wedged open;

11.7.4. there are no obvious fire hazards on the Premises.

## **12. Accidents and Incidents**

12.1. The Hirer must report all accidents involving injury to any individual(s) and any 'near misses' to the Parish Priest as soon as possible and in any event no later than the next working day and the Hirer must complete the relevant section in the Parish's Accident Book.

12.2. Breakages must be reported to the Parish Priest within 24 hours of the incident.

## **13. Indemnities**

13.1. The Hirer shall be responsible for:

13.1.1. Payment of the deposit and the Hire fee.

13.1.2. Indemnifying the Parish Priest, Parish and Diocesan Trust from and against all actions, costs, claims, demands and damages arising from any breach of these Conditions of Hire, any accidents or injuries sustained by any persons arising out of or incidental to the hiring and the Hirer's use of the Premises.

13.1.3. All actions, costs, claims and demands in respect of damage to the Premises, or damage to or loss of property, articles or any items whatsoever placed in or left at the Premises by the Hirer or any persons attending the Premises in connection with the Hirer's use of the Premises and shall indemnify the Parish Priest, Parish and the Diocesan Trust from and against such actions, costs, claims and demands.

13.1.4. Any damage (including accidental damage) to the Premises or to the fixtures, fittings or contents thereof and for loss of contents, however caused by the Hirer or as a result of the Hirer's use of the Premises.

13.2. The Hirer shall effect, and shall ensure that any suppliers shall effect, adequate Public Liability cover with an insurance company to a minimum limit of indemnity of £5,000,000 approved by the Parish Priest against the foregoing and produce evidence thereof on demand.

13.3. The Parish Priest, Parish and Diocesan Trust are not responsible for and shall not be liable for any loss due to any breakdown of machinery, failure of supply of electricity, repair work, leakage of water, Government restriction or act of God, or any other event which is beyond their reasonable control which may cause the Premises to be temporarily closed, or unavailable or the use to be interrupted or cancelled.

## **14. Safeguarding**

14.1. The Hirer is responsible at all times for the welfare and safety of those attending the Premises in connection with their use of the Premises.

14.2. A Hirer hiring the Premises for a children's group or groups must have his own safeguarding policies and procedures and must follow these. The Hirer will be asked to attach a copy of the organisation's own procedures to the Agreement and by signing the Agreement affirms that these will be adhered to at all times.

14.3. Any group wishing to make use of the Premises that does not have its own procedures will be provided with a copy of the Diocesan Child Protection Procedures. The Hirer will be required to sign an affirmation undertaking to follow these procedures in relation to use of the Premises.

**15. General**

15.1. No waiver by the Parish Priest of any breach of the Conditions of Hire by the Hirer shall be considered as a waiver of any subsequent breach of the same or any other provision.

15.2. If any of these Conditions of Hire is held by any court to be invalid or unenforceable in whole or in part the validity of the other provisions of these Conditions of Hire and the remainder of the provision in question shall not be affected.

15.3. The Hire Agreement and Conditions of Hire shall be governed by the laws of England and the parties agree to submit any dispute arising in connection with it to the non-exclusive jurisdiction of the English courts.

15.4. The terms of the Hire Agreement and Conditions of Hire are the entire agreement between the parties relating to the hire of the Premises and supersede all oral or written proposals, arrangements and understandings.

15.5. Except for the Diocesan Trust, no third party can benefit from this Hire Agreement and the provisions of The Contracts (Rights of Third Parties) Act 1999 are expressly excluded.

15.6. No variation or addition to the terms of the Hire Agreement and Conditions of Hire shall be binding upon us unless agreed in writing by the Parish Priest.

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(Note for parish: Clause 1.1, section 13 and section 14 are regarded as particularly important. Items which are irrelevant should be crossed out and conversely the blanks completed).



# Diocese of Nottingham

## Supply Priests' Fees Form

Name of Priest	
Name of Supplied Parish	
Dates of Supply	
<b>It is requested that payment is made to the supply priest before the supply itself</b>	

**Breakdown of Expenses**

Supply Activity	NRCDT Rate	Number	Sub Total
One Sunday Mass or Holy Day of Obligation including Sermon and Confessions	£55		
Whole weekend (3 Masses, sermon, confessions)	£135		
Weekday Mass	£30		
Whole weekend plus weekdays	£285		
Funeral Mass	As per directors' fee		
Wedding Service	Suggested £100		
<i>Any Mass Intention should be in addition to these supply fees</i>		Sub total	

Travelling Expenses (itemise journeys)	No. of Miles	Rate	Cost
		45p/25p	
		Sub total	

<b>Grand Total</b>	
Signed: _____	Date: _____