

# Diocese of Achonry

## Administrative Regulations and Guidelines for Parish Priests and Administrators of Parish Finances



Parishes and Schools in the Diocese of Achonry

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### **INDEX**

Summary  
Guidelines

**page**

4-5  
6



|      |   |       |
|------|---|-------|
| 1.1  | Mandatory Finance Committee                             | 6     |
| 1.2  | Finance Committee Membership                            | 6     |
| 1.3  | Tenure  | 6     |
| 1.4  | Profile and key roles                                   | 7     |
| 2.   | Parish Finance and Administration                       | 7     |
| 3.   | Annual Parish Budget                                    | 8     |
| 4.   | Diocesan Financial Audit                                | 8     |
| 5.   | Parish Accountants / Auditors                           | 9     |
| 6.   | External Review   | 9     |
| 7.   | Control over Income                                     | 9     |
| 7.1  | Church Collections                                      | 9-10  |
| 7.2  | Church Collection Boxes – books / newspapers /candles   | 10    |
| 7.3  | Income received through bank debits and standing orders | 11    |
| 7.4  | Donations and Income (bequests etc) received by post    | 11    |
| 7.5  | Monies received by clergy or parish office directly     | 11    |
| 8.   | Tax Rebate Scheme for Donations                         | 11-12 |
| 8.1  | VAT Compensation Scheme for Charities                   | 13    |
| 8.2  | Data Protection – GDPR                                  | 13    |
| 9.   | Control over Payments                                   | 13    |
| 9.1  | Clergy and Staff Salary payments                        | 13-14 |
| 9.2  | Non Salary Payments                                     | 14    |
| 9.3  | Major Expenditure on Capital or Major Repairs           | 15    |
| 10.  | Petty Cash Payments                                     | 15    |
| 11.  | Bank Reconciliations                                    | 15    |
| 12.  | Bank Accounts   | 15    |
| 13.  | Borrowings  | 16    |
| 14.  | Assets  | 16    |
| 15.  | Reporting   | 16    |
| 15.1 | Parish Accounts   | 16-17 |
| 15.2 | Annual Accounts   | 17    |
| 15.3 | Diocesan Returns  | 17    |
| 15.4 | Parish Information                                      | 17    |
| 16.  | Insurance   | 17    |



|   |   |       |
|---|---|-------|
| 16.1  | Insurance Broker                        | 17-18 |
| 16.2  | Employers' Liability                    | 18    |
| 16.3  | What is Not Insured                     | 18-19 |
| 16.4  | Public Liability                        | 19    |
| 16.5  | Parish-related Activity                 | 19    |
| 16.6  | Persons or Groups using Parish Property | 19-20 |
| 17.   | Parish Fund Raising                     | 20    |
| 18.   | Compliance                              | 20    |
| 19.   | Serious complaints / Concerns           | 20-21 |
| Appendix I  |   | 22    |
| Phased implementation of Guidelines in Smaller Parishes |   |       |



## **SUMMARY**

The *Charities Act 2009* was signed into law by the President of Ireland on February 28<sup>th</sup> 2009, with the Commencement Order signed on October 16<sup>th</sup> 2014.

Mindful of this Act, the Catholic Church in Ireland decided to develop and implement guidelines on financial controls within dioceses and parishes. These guidelines are designed to outline best practice in the overall Church governance in this area.

The guidelines are not a challenge to the undoubted integrity and trust of clergy, and those involved in supporting parish activities, but they are intended (through the identification of responsibilities, as well as promoting transparency and accountability) to promote best practice within the Church's Charity sector. The guidelines are not intended to undermine the juridical status of the Parish Priest as outlined in the *Code of Canon Law*.

The core principles upon which these guidelines have been formulated are based on *Canon Law*, good business practice, sound financial principles and processes, accountability and transparency. The guidelines encourage parish clergy (whilst retaining overall and ultimate responsibility for finances) to involve and work closely with Parish Finance Committees and parishioners in the overall effective management of finances and related financial controls within the Parish.

In summary the key guiding principles include:

- A Parish Finance Committee comprising both clergy and lay people
- If possible, an appropriately resourced Parish Office – either paid (where possible) or voluntary.
- Robust control over income - including involvement of at least two people in money collection, counting and banking of all parish income
- Robust control over all payments
- All bank accounts in the name of the Parish
- Preparation of an Annual Budget
- Regular reporting of parish income and expenditure to the Parish Finance Committee



- Regular Audit of Parish Accounts by a registered accountant / auditor
- Regular reporting to the Diocese, preparation of Annual Accounts and completion of Diocesan Returns and Annual Reports to parishioners
- Updating standardised diocesan reporting formats  
Notification to the Diocese of material bequests and major donations
- Introduction of random audits of Parishes
- Introduction of a serious complaints / concerns process.

For many, the implementation of these key changes may represent a significant change in the management of parish finances. However, the processes and controls will bring Church financial controls broadly into line with generally accepted standards of control and governance within most charities and the private sector.

Whilst there are increasing examples of parishes already applying major elements of the above guidelines, it is acknowledged that the above changes may need to be phased in over a period to allow sufficient time for implementation. It is recommended that this period is 12-18 months maximum.

A handwritten signature in blue ink that reads "+ Paul Dempsey". The signature is written in a cursive style with a small cross at the beginning.

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Bishop Paul Dempsey

April 2023



## **GUIDELINES**

The key aspects of the guidelines are given below.

### **1.1 Mandatory Finance Committee**

Each Parish, in accordance with Canon Law (c.537), must have a Parish Finance Committee. Its role is consultative, in accordance with c. 532. It is separate from the Parish Pastoral Council. (c.536).

### **1.2 Finance Committee Membership**

The members of the Finance Committee should be:

- Parish Priest (and other clergy working in the parish)
- 3-4 lay members
- Normally the Chairperson should be a lay person, preferably with experience in financial and business matters
- One member should act as Secretary
- Parish Finance Officer (if such a position exists in a parish).

The members should be appointed by the Parish Priest in consultation with the Finance Committee.

The Chairperson of the Pastoral Council should be invited to attend some meetings of the Finance Committee each year, particularly when the Annual Budget, Annual Accounts and Diocesan Returns are tabled and approved.

All persons, whether clerics or laity, who take part in the administration of ecclesiastical goods, are bound to fulfil their duties in the name of the Church, in accordance with Canon Law. (c.1282).

### **1.3 Tenure**

- Ideally, two terms of four years (subject to alternative candidates being available within the Parish)



- Rotation phased over time to ensure stability and retention of experience and skills.

#### **1.4 Profile and Key Roles**

The Parish Priest acts in the name of the parish, in accordance with the law (c.532). He is responsible for the implementation of sound financial controls within the Parish, supported by the Parish Finance Committee.

The profile and key support roles of the Parish Finance Committee are:

- Meetings should be held regularly, at least 4-5 times per year. One such meeting may include a meeting with the diocesan auditors to approve accounts and discuss internal financial control issues
- Ensuring proper books of account are maintained and effective internal financial controls are in place
- Preparation of the Annual parish budget
- Critical review of Parish Accounts (at least quarterly) including performance against budget
- Approval of the Annual Accounts
- Appointment, re-appointment and replacement of parish accountants (if applicable)
- Review of Diocesan Returns together with the Parish Priest
- Review all fundraising activities
- Review of outlays on repairs and maintenance and capital spending in line with authority limits, both local and diocesan, as directed by the Bishop
- Protection and insurance of parish property in line with Diocesan requirements
- Approval of parishioners / members of counting teams and other personnel involved in Parish Administration
- Preparation and approval of minutes of the Parish Finance Committee

## **2. Parish Finance and Administration**

In larger parishes a suitably experienced Parish Finance Officer (voluntary or paid) may be appointed. In smaller parishes, where



limited resources are available, this is likely to be part time and voluntary. A Finance Officer could be appointed to work with a pastoral area/cluster.

The Parish Priest, supported by the Parish Finance Committee, is responsible for

ensuring that effective financial controls are in place relating to:

- Timely preparation and circulation of quarterly accounts
- Effective control over lodgements
- Robust control over payments (including salaries)
- Maintenance of Parish Asset Records and Registers
- Timely preparation and submission of required Diocesan Returns
- Preparation and finalisation of the Annual Budget
- Key liaison and support to the Diocesan Auditor / Accountant in preparation and finalisation of the Annual Accounts.

### **3. Annual Parish Budget**

Each Parish should prepare an annual budget detailing estimated income and expenditure for the forthcoming financial year. (c.1284.par.3).

This should be prepared within one month of the beginning of the new financial year, and be based on historical expenditure trends, unless exceptional outlays on non-recurring expenses, capital expenditure or major repairs are expected.

The budget should be approved by the Parish Priest and the Finance Committee.

### **4. Diocesan Financial Audit**

- Each Parish must keep accurate records of income and expenditure (c.1284.par.4). All Parishes (irrespective of income) will have their annual accounts audited by the diocesan auditor on a regular basis. The auditor, as part of the audit, should undertake a brief review (through discussions with staff / volunteers and sample transaction testing) to ensure that the internal financial controls of the parish are operating satisfactorily. This review should be extended where there have been changes in staff.



- The Parish Finance Officer (where such a position exists) and the Finance Committee should provide support and all required information to the diocesan auditor to inspect the accounts in accordance with the established timetable and Diocesan requirements
- The auditor, as part of the parish audit, may meet with the Parish Finance Committee. He or she should have an opportunity at this meeting to raise any control issues identified during the audit.

## **5. Parish Accountants / Auditors**

The Parish Priest, in consultation with the Finance Committee is responsible for the appointment, re-appointment and replacement of any internal parish accountants / auditors which may be deemed necessary by the parish Finance Committee to be employed. The Committee should review the appointment of the parish auditor each year and the appointment should be renewed at yearly intervals. It is recommended that an internal parish auditor, if appointed, should serve a maximum of 7 years.

## **6. External Review**

The Bishop may, at any time, instruct that a random audit of a particular parish (or parishes) takes place. This should be undertaken, as a matter of course, on a cycle of 5 years covering all parishes in the diocese.

## **7. Control over Income**

### **7.1 Church Collections**

- All collections (Sunday / Weekday Church collections, together with all special collections, including those covering clergy salaries) should be taken up by appointed teams (approved by the Finance Committee) at each Mass. The collections should ideally be put in sealed tamper-proof bags and placed in the church / parochial house safe.
- The Parish Finance Committee should appoint counting teams who, on a rota basis, count the church collections each week. Counting should be done in a secure location. The bank lodgement



paperwork should be prepared by the counting team who should record the amount counted in a separate register, indicating the date, the counting team, the amount counted and the sequential number of the lodgement slip(s).

- Where there is more than one Church in each parish, and all counting takes place at the main Church, then the collections from the other Church(es) should be taken by the respective collectors to the main Church and deposited in the safe.
- Once the count has been completed, the monies for lodging should be returned to the safe.
- The room in which money is counted should never be left unattended during the count, as any loss or theft of cash may not be covered by the related insurance policy.
- A designated person (accompanied, for security purposes, by at least one other independent person should the amount for lodging be significant), should lodge the money in the bank on a weekly basis. All money transits to the bank should be in accordance with current limits as contained in the insurance policy. The times of transits to the bank should be varied to improve security.
- On receipt of the bank statement, the counting register should be updated with the monies lodged and cross referenced to the bank statement.
- The cash collection process should be reviewed regularly by the Finance Committee.
- The Parish Priest and the Finance Committee should ensure that collections which are taken up for purposes outside the diocese are transmitted to the Diocesan Office as soon as possible and not later than one month after the collection has taken place.

## **7.2 Church Collection Boxes – books / newspapers / candles**

- As a matter of routine, the church collection boxes should be emptied at least once a week by two people.
- The monies so collected should be put into tamper proof bags, as appropriate, and locked in the safe. The date of the collection, the people involved, and those responsible for depositing the money in the safe should be recorded in a register retained in the Parish Office.
- This register should be made available to the counting team who should sign and confirm that the sealed money bags have been



included in the weekly count. The counting and lodgement process should then follow as in 7.1 above.

### **7.3 Income received through bank debits and standing orders**

- Such income should be handled directly by the Parish Finance Officer (where such a position exists) or directly by the Parish Finance Committee. A register of direct debits and standing orders should be maintained by the Parish Office to control bank debits and standing orders. This should be compared to bank statements on a regular basis (at least quarterly) to ensure that all direct debits and standing order income has been received.

### **7.4 Donations and Income (bequests etc) received by post**

- Ideally, parish post should normally only be opened when two people are present. However, since personal and parish post normally come together this may not be possible. The total amount of cheques received should be recorded in a receipt book. The receipt book should be cross referenced to the Bank Statement showing the related lodgement.
- The lodgement process should be in line with 7.1 above. A receipt / acknowledgement should be issued in all cases.
- The Bishop should be advised of bequests and single donations above €10,000.

### **7.5 Monies received by clergy or parish office directly**

- Where monies are received by the clergy (other than those monies permitted to be retained i.e. Mass stipends, or marriage / baptism / funeral contributions) – these should be noted and documented.
- Monies handed into the Parish Office should be receipted in all cases.
- Monies collected under this heading should be placed in the safe as in 7.1 above for counting by the counting teams.

## **8. Tax Rebate Scheme for Donations**



The Finance Act, 2001, introduced a scheme of tax relief for donations made by individuals or companies to eligible charities. The diocese has been recognised by the Revenue Commissioners as being an eligible charity for the purposes of this Scheme.

The minimum amount payable by a donor in any one tax-year in order to qualify for relief is €250. The maximum is €1m. Where there is an association between the donor and the charity, the tax relief is reduced to 10%.

Qualifying donations must satisfy the following conditions:

- The donation must be in the form of money
- It must not be repayable
- It must not confer any benefit on the donor or any person connected with the donor
- It must not be conditional on, or associated with, any arrangement involving acquisition of property by the parish.

**N.B. Cash placed in collection baskets will not qualify for relief, as it cannot be traced back to the donors.**

The Revenue Commissioners reserve the right to audit the books and records of any parish availing of the terms of this scheme, and it is a requirement that all records of donations and their lodgement into parish bank accounts be retained for such audit for a period of at least six years.

The aim of the scheme is to allow the charity to benefit from the tax paid by the donor on the amount contributed. It involves no additional cost to the donor. The scheme now applies to all tax-payers (PAYE and Self Employed). The scheme is applicable to combined donations for parish and clergy collections that amount to €250 or more.

The parish must get the individual donor to sign off on a form CHY3 'Enduring Certificate' which is an authorisation allowing the parish to make the tax claim for the donation. This form is valid for 5 years unless cancelled by the donor.

Alternatively, if it is preferable to maintain an annual contact with the donor, a CHY4 'Annual return' can be used. In some instances, there can be advantages to the annual form.



In submitting claims, the parish must use the Revenue's '*Revenue on Line*' system ROS.

## **8.1 VAT Compensation Scheme for Charities**

The Value Added Tax (VAT) Compensation Scheme aims to reduce the VAT burden on charities and to partially compensate for VAT paid by the charity. The scheme applies to VAT paid on expenditure on or after 1 January 2018. VAT paid in years prior to that cannot be claimed.

Charities can submit one claim per year, which should relate to VAT paid in the previous year only.

Parish claims can only be submitted between 1<sup>st</sup> January and 30<sup>th</sup> June each year and must be submitted centrally through the Diocesan Office.

Claims made under this scheme are not dealt with on a first come, first served basis. The fund for the scheme will be capped at €5 million annually. This scheme will be reviewed after three years.

Charities are entitled to claim a refund of a proportion of their eligible VAT costs, based on their level of non-public funding.

The total amount of claims in each year may exceed the capped amount. If this happens, any refunds due will be paid to charities on a pro-rata basis. Further details on the operation of the scheme are to be found on [www.revenue.ie](http://www.revenue.ie).

## **8.2 Data Protection - GDPR**

The General Data Protection Regulation came into effect in May 2018 and supersedes previous Data Protection Legislation. The GDPR is the subject of a separate Diocesan Policy. Suffice it to say here, that records of family offerings include sensitive personal data and must be carefully managed. All such data in hard copy must be kept in locked cabinets. Electronic data must be password protected. Access to such records must be limited to those specifically designated for the purpose.

## **9. Control over Payments**

### **9.1 Staff Salary Payments**



The Parish Office should prepare the payroll (or it can be outsourced if necessary) and this should be approved by the Parish Priest before payment is executed. Copies of the payroll, duly authorised, should be retained for audit purposes.

All payments to individuals e.g. cleaners, church helpers etc. should normally be paid through the PAYE system. Employment contracts should be issued to all staff and there should be clarity about pension arrangements, if any. Access to a PRSA must be provided to all staff.

As part of the selection process in recruiting parish staff, references should be obtained and verified.

NOTE: Per Revenue tax manual (ref: Part 05-01-06): *Where an office holder or employee is paid a weekly or monthly 'round sum' for expenses - for example, €500 per month for expenses irrespective of expenses actually incurred - such a 'round sum' payment in respect of expenses is taxable and subject to PAYE deductions.*

## **9.2 Non Salary Payments**

Payments should only be made when supported by the following documentation:

- A payment request covering each payment
- A supplier invoice or receipt. Suppliers should be requested to address all invoices to the Parish Office
- Confirmation of delivery if a service provided or goods are involved.

All payment requests should be approved by the Parish Priest.

- All payments by cheque must be co-signed by one or ideally two other persons from the finance committee.
- In the absence of the parish priest, such cheques can be counter-signed by two individuals designated and approved by the Finance Committee for this purpose.
- On-line banking payments should follow the procedures above, i.e. payments have to be digitally authorised by two persons from the finance committee.

Cheque books should be kept in a locked secure location and access limited to approved persons only. Failure to observe these



precautions may result in any insurance claim for loss or theft being refused.

### **9.3 Major Expenditure on Capital or Major Repairs**

- The Parish Priest, in accordance with c.1281-1288, should consult with the Bishop and / or the Diocesan Finance Committee (preferably by submitting a short-written proposal outlining the proposed expenditure and its nature) on capital expenditure or repairs above **€20,000** which have been agreed with the Finance Committee and / or specified by the Diocese.
- A copy of the approved proposal should be retained.

### **10. Petty Cash Payments**

- Petty cash payments should be restricted to amounts below €100 where cash payments are required.
- A cash float should be approved by the Finance Committee and increases in the float also approved. The cash float must be kept locked and secure when not required, in a separate petty cash box for which there is only one key which is held by the person responsible.
- The float should be managed by the Parish Priest or Parish Finance Officer (if such post exists) and, on a weekly / fortnightly basis, a summary of expenditure should be prepared. This, together with supporting documentation, should be submitted to, and approved by, the Parish Priest.

### **11. Bank Reconciliations**

- The Parish Office should prepare at least a quarterly bank reconciliation. This should be copied to, and reviewed by, either the Chairperson of the Finance Committee or a nominated member of the Committee.

### **12. Bank Accounts**



- All Parish Bank Accounts should be in the name of the Parish.
- The number of Parish Bank Accounts should be kept to a minimum.
- All Parish Deposit Accounts in which temporary surplus funds are invested to generate interest income must also be in the name of the Parish.
- Parish monies should not be invested where there is a risk of diminished returns.
- The Parish Priest should, as part of the Annual Diocesan Returns, formally certify that all bank and deposit account balances (together with all Parish Incomes) have been included in the Annual Accounts and Diocesan Returns.

### **13. Borrowings**

- The Parish should not borrow funds for day-to-day parish needs unless the Parish Finance Committee has been fully consulted and, together with the Diocese, approve the borrowing and its related terms and conditions.
- All borrowings for investment in Church property, including major repairs and maintenance, must be pre-approved by the Diocese where the amounts are above the local limit as set by the Diocese.

### **14. Assets**

- Every Parish should have an Asset Register indicating all properties and assets (with a value over €250) owned by the Parish or held in Trust on behalf of the Diocese. This Register should show details as follows:
  - Property or asset description
  - Date acquired (if known)
  - Original value (if known)
  - Location
  - In the case of properties (owned or held in Trust) whether the Deeds of Title are held in the parish safe or with solicitors.

The Parish Priest will be required to send, as part of the Annual Diocesan Financial Returns, an annual declaration of assets advising any major changes during the previous year and confirming that the assets are appropriately insured.



## **15. Reporting**

### **15.1 Parish Accounts**

Parish Accounts should be prepared by the Parish Office/Finance Officer at least quarterly. A summary of income and expenditure should be prepared and circulated to the Parish Priest and the Finance Committee for review. A minute / note of this should be made. The summary should include the bank and deposit account balances at the end of the quarter.

### **15.2 Annual Accounts**

Annual Accounts should be prepared at the end of every calendar year. This should be done through the SURF accounting system. The accounts should be reviewed by the Finance committee & Parish Priest and once approved confirmation should be sent to the Diocesan office within two months of the end of the financial year. The accounting policies and standards to be used in the accounts will be mandated by the Diocese to enable it to comply with reporting requirements under the appropriate charity legislation.

### **15.3 Diocesan Returns**

The Finance Committee should approve the diocesan returns and then submit these to the Diocesan Accountant in accordance with the required timetable.

### **15.4 Parish Information**

Within three months of the end of the financial year, the Parish Finance Committee shall prepare, and publish within the Parish, (E.G. Parish Newsletter, Website, Church Notice Boards) a statement of Income and Expenditure for the Parish. This is to include a short commentary comparing the outcome to the previous year and providing explanations of significant changes in either income or expenditure. Please contact the Diocesan Accountant if help is need with this presentation.



## **16. Insurance**

The Parish Priest, in consultation with the Finance Committee and under the direction of the Diocesan Insurance Broker and the Diocesan Bishop, is responsible for ensuring that Church property and assets are adequately insured.

### **16.1 Insurance Broker**

The Diocesan Insurance Brokers are Allianz Insurance, Allianz House, Elmpark, Merion Road, Dublin 4. Our Local representative is Ronan Cassidy, Religious & Educational Executive (West of Ireland). He is contactable on (01) 6133966 or (087) 9190428. He is available to advise on all insurance matters and to assist with claims and enquiries.

All insurances of parochial property, including schools, must be arranged through the Diocesan Insurance Broker.

The following information on parochial and school insurances is a guideline only and is not a substitute for the relevant policy documents. Any specific information required should be obtained from the Diocesan Insurance Broker.

### **16.2 Employer's Liability**

The Employer's Liability section of the Parish Protection Policy indemnifies the policyholder in respect of his legal liability in the event of bodily injury or disease caused to any person under a contract of service or apprenticeship with the Insured and arising out of, and in the course of, his employment by the Insured.

The Limit of Indemnity is €30m., any one accident.

The section excludes liability in respect of certain risks unless specially declared to, and accepted by, the Insurance Company. The principal exclusions are given below but, if in doubt regarding any other unusual activity, you are requested to check with the Insurance Consultant's office.

### **16.3 What is not insured:**



- Liability arising in connection with the demolition, construction, alteration, repair or maintenance (other than routine maintenance) of buildings
  - work on, or in, the building at a height in excess of 50 feet
  - work involving the use of scaffolding other than mobile scaffold towers
  - the use of power driven woodworking machinery other than portable tools applied to the work by hand tree felling or lopping
- (The types of work listed above would ordinarily be the subject of formal contracts which require the contractor to effect independent Liability insurances)
- liability arising in connection with any job creation, or similar sponsored schemes or projects
  - liability arising in connection with any farm work or involvement
  - liability arising in connection with any intentional, dishonest, fraudulent, criminal or malicious act or omission.

#### **16.4 Public Liability**

The Public Liability section of the Parish Protection Policy indemnifies the policyholder in respect of his legal liability in the event of accidental bodily injury or disease caused to members of the public (other than employees) or for damage to the property of such persons arising from, or connected with, a parish related activity.

The Limit of Indemnity is €30m., any one accident.

**16.5 Parish related activity** is defined as any activity usual to a parish and which is carried out with the full authority of, and under the control of, the parish priest or any other person specifically authorised by him.

A parish related activity shall not include any

- fund-raising activity not solely for the benefit of parish finances
- carnival, festival, gala, gymkhana, competition, race or time trial
- concert or other fund-raising activity with an anticipated attendance in excess of 500 persons (other than a parish related activity conducted within the building of the church)
- club or organisation or any activity involving commercial and financial profit or gain



- any job creation or similar sponsored Schemes or Projects. Unless specially declared to, and accepted by, the Insurance Company for an appropriate additional premium.

#### **16.6 Persons or Groups using Parish Property**

*“When any portion of the parish property is made available for use (other than parish use) the Trustees are required to satisfy themselves that the users have adequate Public Liability Insurance in Force.” (Cf. Allianz Insurance Policy)*

If Trustees fail to obtain evidence of such insurance, they may extend the Parish Policy to provide basic Public Liability cover to the user. There are certain limitations in the cover, but it is sufficient to relieve Trustees of the continuing responsibility to get proof of independent insurance. Full details may be obtained from the Insurance Broker.

#### **17. Parish Fund Raising**

In the event that the Parish decides, following consultation with the Finance Committee, to raise funds through public fundraising (outside normal collections and church offerings) the Parish Priest, supported by the Finance Committee, is responsible for ensuring effective control and management in relation to compliance with Charity Regulations, required gardai authorisations, health and safety issues, insurance, fundraising and related management and utilisation of funds.

Major fundraising campaigns may require pre-authorisation from the Diocese.

#### **18. Compliance**

Compliance with these guidelines will be assured through:

- Requiring the Parish Priest and Chairperson of the Finance Committee to sign, as part of the Annual Accounts and Diocesan Returns, a statement confirming full compliance with the guidelines and highlighting any areas of major non-compliance as well as the related reasons and action plan to rectify this.



- The Diocesan Auditor (following a routine parish audit) will be required to identify, and bring to the attention of the bishop, any major areas of non-compliance with the guidelines.
- The Diocesan Bishop, or the Irish Episcopal Conference, will establish procedures and processes to be put in place where there is continued major non-compliance with these guidelines.

#### **19. Serious Complaints / Concerns**

In the event that a member of the Parish Finance Committee and / or a parishioner identifies, or suspects, fraud or abuse in the management of parish financial controls or other misconduct, they are encouraged to contact the Bishop and register, in confidence, a formal complaint. A formal procedure for addressing such complaints will be carried out. The Bishop's contact details should be readily available in all parishes. The Diocesan complaints policy is published on the Diocesan website.