

DIOCESE OF LISMORE



THE ADMINISTRATION OF THE TEMPORAL GOODS OF THE PARISH IN THE DIOCESE OF LISMORE

Norms and Directives

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DECREE

The Church teaches that “God destined the earth and all it contains for all individuals and all peoples so that all created things would be shared by all under the guidance of justice tempered by charity.” [GS 69]

“As the one who presides over the particular Church” says the Directory for the Pastoral Ministry of Bishops “it falls to the Bishop to *organise* the administration of ecclesiastical goods”. [AS 188]

The diocesan Bishop has the duty to “supervise carefully the administration of all the goods which belong to (the parishes of the Diocese)” [CIC canon 1276 §1] and the right “to regulate the whole matter of the administration of ecclesiastical goods by issuing special instructions within the limits of universal and particular law”. [CIC canon 1276 §2]

The duty and right of the diocesan Bishop is to enable, and to ensure, the principles governing the stewardship of ecclesiastical goods of the parishes in the Diocese of Lismore are implemented, and to provide suitable norms and directives for the management of the patrimony of the parishes in the Diocese.

Having obtained the consent of the Diocesan Finance Council and the College of Consultors, these norms and directives which I have established this day shall come into effect immediately.

Given at the Bishop’s Office Lismore

This 30th day of November 2016

Most Rev. Geoffrey Jarrett
Bishop of Lismore

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ABBREVIATIONS

USED IN THIS MANUAL

AA	Vatican II <i>Decree on the Apostolate of the Laity</i> 1965
AS	Congregation for Bishops <i>Directory for the Pastoral Ministry of Bishops</i> 2004
CD	Vatican II <i>Decree on the Pastoral Office of Bishops in the Church</i> 1965
CIC	Code of Canon Law promulgated by John Paul II 1983
CL	John Paul II Apostolic Exhortation <i>The Vocation and the Mission of the Lay Faithful in the Church and in the World</i> 1988
GS	Vatican II <i>Pastoral Constitution on the Church in the Modern World</i> 1965
LG	Vatican II <i>Dogmatic Constitution on the Church</i> 1964
PO	Vatican II <i>Decree on the Ministry and Life of Priests</i> 1965
RM	John Paul II Encyclical Letter <i>The Mission of the Redeemer</i> 1990
SC	Vatican II <i>Constitution on the Sacred Liturgy</i> 1964

1. THE DIOCESE AND ITS PARISHES

- 1.1 The Second Vatican Council teaches that the Universal Church is not one single monolithic structure but a communion of individual or particular Churches in and from which the Universal Church comes into being. [LG 23, AS 5]

THE DIOCESE

- 1.2 The particular Church or Diocese of Lismore “is a portion of the People of God entrusted to the Bishop to be nurtured by him, with the cooperation of the priests. In this Church, the one, holy, catholic and apostolic Church of Christ truly exists and functions”. [CD 11, CIC canon 369]
- 1.3 Diocesan Bishops are not the delegates of the Roman Pontiff but govern the particular Church diocese assigned to them as “the vicars and ambassadors of Christ”. [LG 27]
- 1.4 In the diocese entrusted to his pastoral care the diocesan bishop has, “as of right all the ordinary, proper and immediate power required for the exercise of his pastoral office” without prejudice to the authority of the Roman Pontiff or some other ecclesiastical authority. [CD 8(a), CIC canon 381 §1] The diocesan bishop’s power of governance is legislative, judicial and executive. [CIC canon 135 §1]
- 1.5 Each diocese is established as a legal entity that is, in canon law a public juridic person. [CIC canon 113 §2] As it is, in the civil law in Australia, an unincorporated association, a diocese is obliged to establish a legal entity for the purposes of the civil law.
- 1.6 In New South Wales each diocese establishes a legal entity pursuant to the provisions of the *Roman Catholic Church Trust Property Act* of 1936. For the Diocese of Lismore its body corporate is: *The Trustees of the Roman Catholic Church for the Diocese of Lismore*.
- 1.7 The members of this body corporate are the diocesan Bishop and the members of his College of Consultors.
- 1.8 The body corporate possesses the rights of a natural person. It holds legal title to real property owned by the Diocese of Lismore and its parishes [CIC canon 1284 §2 2°], and is the legal entity used in all matters relating to contracts for the Diocese and its parishes, as required by the norms of canon law. [CIC canon 1290]

THE PARISH

- 1.9 The Second Vatican Council teaches that “as it is impossible for the bishop always and everywhere to preside over the flock in his church, he must of necessity establish groupings of the faithful” of which “parishes, set up locally under a pastor who takes the place of the bishop, are the most important, for in some way they represent the visible Church constituted throughout the world”. [SC 42] “The ecclesial community”, taught Pope John Paul II, “while always having a universal dimension, finds its most immediate and visible expression in the *parish*. It is there that the Church is seen locally”. [CL 26]
- 1.10 “A parish is a certain community of Christ’s faithful stably established within a particular Church, whose pastoral care, under the authority of the diocesan Bishop, is entrusted to a parish priest as its proper pastor”. [CIC canon 515 §1]
- 1.11 The mission of the Church is “to proclaim and to spread the Kingdom of God to the utmost ends of the earth, so that all may believe in Christ and so come to eternal life”. [AS 7]
- 1.12 The parish shares in Christ’s mission “through witness and such activities as ... a commitment to justice and peace, education, care of the sick” and of the aged, and by assisting those who are poor especially children. [RM 20]
- 1.13 The pastor of the parochial community is the parish priest who is appointed to that office by the diocesan Bishop. [CIC canon 523]
- 1.14 The parish priest undertakes “the pastoral care of the community entrusted to him under the authority of the diocesan Bishop, whose ministry he is called to share,” by fulfilling “the offices of teaching, sanctifying and ruling with the cooperation of other priests or deacons and with the assistance of laity” and religious. [CIC canon 519]
- 1.15 In particular circumstances, the diocesan Bishop may appoint a priest as the parochial administrator, who takes the place of the parish priest in accordance with the norms of canon law. [CIC canon 539]
- 1.16 Every parish is established as a public juridic person. [CIC canon 515 §3] As an unincorporated association in the civil law, each parish for the purposes of the civil law uses the diocesan legal entity – *The Trustees of the Roman Catholic Church for the Diocese of Lismore*.
- 1.17 The parish priest represents the parish [CIC canon 118] and “in all juridical matters acts in the name of the person of the parish, in accordance with the law”. [CIC canon 532]

2. THE PARISH AND ITS PATRIMONY

- 2.1 All parishes, as public juridic persons, possess those “obligations and rights which accord with their nature”. [CIC canon 113 §2]
- 2.2 Among these rights is the right of ownership of temporal goods [CIC canon 1256] and hence the rights “to acquire, retain, administer and alienate temporal goods”. [CIC canon 1254 §1]
- 2.3 The parish may acquire temporal goods only for the purpose of serving the mission of the Church and principally for divine worship, the remuneration of clergy, other ministers and employees of the Church, carrying out apostolic works, and for works of charity. [CIC canon 1254 §2]
- 2.4 Owned by a public juridic person, the temporal goods of the parish are ecclesiastical goods and are regulated by the universal law in the Code of Canon Law, by the decrees of the Australian Bishops’ Conference complementing the universal law, and by the norms issued by the Bishop of Lismore. [CIC canons 1257 §1, 1276 §2]
- 2.5 In canon law, the term *temporal goods*, also commonly referred to as *church property*, refers to all types of material assets including real property, personal property and intellectual property.
- 2.6 Ecclesiastical goods of a parish include all the temporal goods belonging to the parish as a public juridic person.

3. THE STEWARDSHIP OF THE PARISH'S PATRIMONY

- 3.1 The stewardship of temporal goods involves their acquisition, retention, administration and alienation, and also their supervision.
- 3.2 The stewardship of the ecclesiastical goods of the parish is the responsibility of the parish priest and the parochial community.
- 3.3 The diocesan Bishop must carefully supervise the administration of the goods which belong to the parish and regulate the administration of its ecclesiastical goods by issuing special instructions. [CIC canon 1276]
- 3.4 The administration of the parish's temporal goods is entrusted to the parish priest [CIC canon 532] and to any person(s) to whom he delegates a share in his responsibility, for example the Parish Business Manager.
- 3.5 The universal law of the Church mandates that in each parish there be a finance council whose task is to assist the parish priest in the administration of the goods of the parish. This council is "regulated by the universal law and the norms laid down by the diocesan Bishop". [CIC canon 537]

ITEMS OF HERITAGE AND CULTURAL SIGNIFICANCE

- 3.6 The Catholic Church is the custodian of items of cultural significance: the built heritage such as churches, and the moveable heritage which includes church plate in precious metals, and items made of brass. These now have a value in the heritage of the Diocese far exceeding that of the metals of which they are made. Other works of moveable heritage include church furniture and fittings, liturgical vesture, and art works such as sculpture, paintings and religious icons.
- 3.7 Buildings of cultural significance, such as churches and religious houses, may be classified and registered by state and local government agencies. In the Diocese of Lismore, our own official heritage inventory lists all the built and moveable items identified by Mr Brian Andrews in 2004 on the basis of their age, provenance, significance, present location and canonical ownership. The complete Inventory is kept at the Bishop's Chancery; each parish is to maintain in its archives its own confidential section of this Inventory distributed in electronic form after the 2004 survey.
- 3.8 It is the responsibility of each new parish priest on taking office to become familiar with this Inventory and to check that the items identified and listed continue in possession. He is to ensure that these items continue to be secured, protected, covered adequately by insurance and properly maintained. If any further heritage or antique furnishings or plate are acquired by the parish,

the pastor is to notify the Chancery so that the Diocesan cultural inventory can be updated.

- 3.9 No item registered in the cultural inventory may be moved from one parish to another or sold or alienated without first obtaining the written permission of the Bishop.
- 3.10 Redundant church furnishings: In the event of a parish deciding that church furnishings are no longer required (including altar, tabernacle, lectern / ambo, statues, pews, prie dieu, etc) the parish priest is to
 - a. Advise the Bishop in writing of church goods which are surplus to requirements and the intended disposal process; then
 - b. Such items are to be offered to the other parishes within the Diocese before being sold elsewhere.

4. THE PARISH FINANCE COUNCIL

- 4.1 In accordance with CIC canon 537, the Bishop of Lismore has issued the following norms for the Parish Finance Council.

PREAMBLE

- 4.2 Whilst all “Christ’s faithful have the obligation to provide for the needs of the Church” [CIC canon 222 §1], the Second Vatican Council acknowledges that this obligation is carried in a special way by the lay members of Christ’s faithful. [PO 20] The assets acquired by the parish, predominantly through the generosity of generations of faithful Catholics, belong to the juridic person not the parish priest.
- 4.3 The Second Vatican Council exhorts “the laity to develop the habit of working in the parish in close union with their priests” [AA 10] and “priests to manage ecclesiastical property with the help of skilled lay persons”. [PO 17]
- 4.4 Thus canon 537 establishes that the parish priest, in the fulfilment of his obligations as the person canonically responsible for the administration of the temporal goods of the parish, is assisted by the Parish Finance Council.
- 4.5 The Parish Finance Council not only has the right to express its views and the duty to support the parish priest but also lessens the burden of the parish priest, in administering parish finances, in maintaining parish properties, in planning for future capital works, in raising the necessary finances and in establishing a framework for greater shared responsibility within parish life.

ESTABLISHMENT

- 4.6 In each parish there is to be a Parish Finance Council to assist, in accordance with the law, the parish priest in the administration of the temporal goods of the parish.

MEMBERSHIP

- 4.7 The Parish Finance Council shall consist of not less than three lay people appointed by the parish priest and chosen from the parish community who have a sound grasp of business matters, actively committed to the practice of their faith, and known for their honesty, integrity and prudence.

- 4.8 The members of the Parish Finance Council shall be appointed for three years and may be re-appointed.
- 4.9 Relatives of the parish priest to the fourth degree of consanguinity or affinity are excluded from membership of the Parish Finance Council.
- 4.10 When a new parish priest is appointed he is free to re-appoint the existing members of, or appoint new members to, the Parish Finance Council.

FUNCTIONS

- 4.11 The primary function of the Parish Finance Council is to assist the parish priest in all matters relating to the stewardship of the temporal goods of the parish.
- 4.12 Without limiting the above, the specific functions of the Parish Finance Council are to:
- a. advise the parish priest on financial policies and planning for the parish;
 - b. approve the budget(s) for the parish and its apostolic works (school, aged care facility, etc);
 - c. propose ways of acquiring the means necessary for funding parish projects;
 - d. receive the annual report of the audit of the parish finances;
 - e. approve the annual report of parish finances for presentation to the parochial community;
 - f. approve the annual financial report for presentation to the diocesan Bishop;
 - g. discuss and offer advice to the parish priest on any proposed act of extraordinary administration.
 - h. discuss and offer advice to the parish priest on any proposed act of alienation.
- 4.13 In the administration of the temporal goods of the parish and the operation of apostolic works of the parish, both the parish priest and the Parish Finance Council are bound by the requirements of canon law and the civil law.

MEETINGS

- 4.14 The parish priest presides at each meeting of the Parish Finance Council.

- 4.15 The Parish Finance Council is to meet regularly and not less than three (3) times per annum.
- 4.16 Minutes are to be kept of each meeting of the Parish Finance Council and are to be made available to the Bishop at the time of pastoral visitation or whenever so required by the Bishop.

- 5.1 Ecclesiastical goods acquired by public juridic persons are held in trust for the mission of the Church. In canonical tradition a principal criterion in the administration of temporal goods is that of the “good householder” [CIC canon 1284 §1], referring to the conscientious and responsible manner in which administrators are to fulfil their duties.

The Directory for the Pastoral Ministry of Bishops states that “the financial administration of the diocese” should “become an example of transparency to other similar church institutions”. [AS 189 a)]

- 5.2 The administration of temporal goods must be in accordance with the standards established in canon law and the civil law, so as to ensure the Church is not tarnished by scandal or perceptions of impropriety or mismanagement.

GENERAL PROTOCOLS

- 5.3 Subject to the process outlined herein, the practice of offering works contracts to parishioners in private business is permitted provided that the parish and the parishioner are not commercially disadvantaged.
- 5.4 Any works contract must be commercially prudent to both parties. The parish is not to enter an arrangement with a contractor that cannot be justified on commercial grounds.
- 5.5 The expectation of voluntary contribution and commercially contracted works in a single arrangement is to be avoided.
- 5.6 Any dealing or transaction with the parish that could appear to have dual interests or a conflict of interest should be evaluated closely (e.g., transactions with entities which a church employee or volunteer has a direct or indirect financial interest, or support provided to other organisations in which a member of a council or committee of the parish is directly associated). In the interest of full and open disclosure, any such dealings are to be disclosed to the parish priest.
- 5.7 Employees should not be appointed to any committee, board or council to whom that person, in the course of their employment, would have some form of accountability or responsibility. However, it is permissible, even desirable on occasion, for an employee to be an “ex-officio” member (i.e., by virtue of position) without voting rights.

RELATED PARTY TRANSACTIONS AND CONFLICT OF INTEREST

- 5.8 Employees and volunteers, and in particular members of the Parish Finance Council, are expected to avoid even the appearance of impropriety when performing their duties, and must not use their positions or knowledge gained by virtue of their involvement in the affairs of the parish to influence improperly decisions for their personal advantage or for the advantage of their families or friends.
- 5.9 A person has a 'financial interest' if he or she has, directly or indirectly, through business, investment, or family (that is spouses, parents, children), any one of the following:
- An ownership or investment interest in any entity with which the parish has a transaction or arrangement;
 - A compensation arrangement with the parish or with any entity or individual with whom the parish has a transaction or arrangement;
 - A potential ownership or investment interest, or compensation arrangement, with any entity or individual with whom the parish is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favours that are substantial in nature.

DUTY TO DISCLOSE

- 5.10 Members of the Parish Finance Council, or any other parish committee, are to inform the parish priest of any real or potential conflict of interest arising from a financial interest and all material facts prior to the matter being considered by the Council or relevant committee.
- 5.11 Members of the Parish Finance Council, or any other parish committee, who consider that they may submit a quotation for works, or have a conflict of interest, are to declare their interest at the first opportunity to the parish priest and withdraw from the discussion on the allocation of funds or making a recommendation, including voting, on the allocation of funds.

DETERMINING WHETHER A CONFLICT OF INTEREST EXISTS

- 5.12 After disclosure of the financial interest and all the material facts, and after any discussions with the interested person, that person shall leave the relevant meeting while the determination of a conflict of interest is discussed and voted upon.

PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST

- 5.13 An interested person may make a presentation at the relevant meeting; but after such presentation, he or she shall leave the meeting during the discussion of, and vote on, the transaction or arrangement that results in the conflict of interest.
- 5.14 The parish priest shall, if appropriate, appoint an independent person or committee to investigate alternatives to the proposed transaction or arrangement.
- 5.15 After exercising due diligence, the parish priest shall determine whether a more advantageous transaction or arrangement can be obtained with reasonable efforts from a person or entity that will not give rise to a conflict of interest.
- 5.16 If a more advantageous transaction or arrangement is not reasonably obtainable under circumstances that would not give rise to a conflict of interest, the parish priest shall, on the advice of the Parish Finance Council or other parish committee, determine whether the transaction or arrangement is fair and reasonable, and in the best interest of the parish.

VIOLATION OF THE CONFLICT OF INTEREST POLICY

- 5.17 If the parish priest has reasonable cause to believe that an interested person has failed to disclose actual or possible conflict of interest, he shall inform the individual of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose.
- 5.18 If, after hearing the response of the person and making such further investigation as may be warranted under the circumstances, the parish priest determines that the individual has in fact failed to disclose an actual or possible conflict of interest, he shall take the appropriate action.

6. ACQUISITION AND RETENTION OF TEMPORAL GOODS

THE RIGHT TO ACQUIRE TEMPORAL GOODS

- 6.1 The parish has the right to acquire temporal goods and may “acquire them in any way which, by either natural or positive (canon or civil) law it is lawful for others to do so”. [CIC canon 1259] The canonical “ownership of goods belongs to that juridic person which has lawfully acquired them”. [CIC canon 1256]

REAL PROPERTY

- 6.2 The parish priest may acquire real property on behalf of the parish, provided that he has obtained the advice of the Parish Finance Council.
- 6.3 The ownership of real property belonging to the parish is to be “safeguarded in ways which are valid in civil law”. [CIC canon 1284 §2 2°] For this purpose legal title to real property owned by the parish is vested in *The Trustees of the Roman Catholic Church for the Diocese of Lismore*, unless in a specific case the Bishop has determined otherwise.

ASSETS REGISTER

- 6.4 The Parish is to maintain an assets register. This record will be a register of all assets owned by the parish, including land and buildings. When items of furniture and equipment are purchased valued at over \$1,000, they are to be entered onto the assets register.

THE RIGHT TO RETAIN TEMPORAL GOODS

- 6.5 The right to retain temporal goods is the right to peaceful ownership of goods, to accumulate goods so that the parish may constitute a stable patrimony, and the right to preserve the goods to fulfil adequately the mission of the parish. It includes also the right to protect the temporal goods of the parish against unjust claims in respect of either ownership or administration.

STABLE PATRIMONY

- 6.6 The stable patrimony of the parish is those temporal goods destined to remain in the ownership of the parish for a long or indefinite period of time to afford financial security for the future. Because stable patrimony is regarded, in principle, as inalienable it is subject to the special norms for alienation. The stable patrimony of the parish includes, as a rule, all real estate belonging to the parish and any funds set apart (immobilized) for a specific long term project for the mission of the parish in the future.

7. THE ADMINISTRATION OF TEMPORAL GOODS

- 7.1 In the administration of temporal goods of parishes, canon law distinguishes between acts of ordinary and extraordinary administration.

ACTS OF EXTRAORDINARY ADMINISTRATION

- 7.2 The diocesan Bishop, after consulting the Diocesan Finance Council, determines acts of extraordinary administration for parishes. [CIC canon 1281 §2]
- 7.3 In carrying out acts of extraordinary administration, the parish priest requires both the advice of the Parish Finance Council and the permission of the diocesan Bishop.
- 7.4 The following are acts of extraordinary administration for parishes in the Diocese of Lismore:
- a. Leasing parish assets in excess of nine years
 - b. Undertaking loans
 - c. Undertaking major building works
 - d. Any new construction or major alteration / change to churches or presbyteries.
 - e. The placement of columbaria on Church property

ACTS OF ORDINARY ADMINISTRATION

- 7.5 Acts of ordinary administration include all those transactions necessary or useful for the daily and routine operation and maintenance of the parish in its fulfilment of the Church's mission.
- 7.6 Examples of ordinary administration include the following:
- collection of debts, rents and interest
 - repayment of loans
 - maintenance of church buildings
 - payment of salaries and taxes
 - acceptance of ordinary donations
 - replacement of equipment and furniture
 - insurance

- 7.7 The patrimonial management of the parish requires operating within the annual budget approved by the Parish Finance Council.

8. FINANCIAL ADMINISTRATION

THE BUDGET

- 8.1 In accordance with the norm of law in CIC canon 1284 §3 the parish priest is to ensure a budget of income and expenditure is prepared, and approved by the Parish Finance Council. This should be comprised of an **Operating Budget** and a **Capital Budget**.
- 8.2 The **Operating Budget** should plan for recurrent items of income and expenditure. Operating budgets should be balanced budgets, that is, planned expenditure is met by planned income. However it is sometimes necessary to allocate past accumulated surpluses to balance the operating budget of a particular year.
- 8.3 The **Capital Budget** should plan for the purchase and replacement of furniture, plant and equipment as well as capital development and repayment of loans.
- 8.4 Effective planning extends beyond one year and the parish is advised to **develop a five-year plan** for operating and capital. When preparing budgets it is required that an orderly written record of how calculations were made be retained. This allows the parish priest and/or the parish business manager and/or the parish book-keeper and/or the secretary of the Parish Finance Council to:
- make alterations as new information becomes available;
 - establish why actual income and expenditure varies from budgeted income and expenditure;
 - use this written record as a guide in subsequent years;
 - explain the derivation of the budget to the Parish Finance Council; and
 - easily provide the information required for Diocesan Investment Fund loan applications.

BUDGETING PROCEDURE

- 8.5 The budget should be prepared on the basis of cash in and cash out that is, a cash flow budget. The operating budget will form the greatest part of this cash flow budget, and should be extracted for use as a comparison to “Actual” progressively throughout the year. Capital items should be budgeted for from any of cash income, cash reserves, or loan finance.

INCOME

- 8.6 The sum of the income items provides the amount that the parish can plan to spend.
- 8.7 Steps in budgeting income:
- Identify the sources of income;
 - Estimate how much can be expect to be received from each source;
 - Consider the frequency of the Planned Giving programs that are conducted in the parish and how often the services of outside providers may be needed.

EXPENDITURE

- 8.8 Steps in budgeting expenditure:
- Using the Diocesan Chart-of-Accounts as a starting point, prepare a list of expense categories that will apply to the parish;
 - Estimate how much expenditure the parish will incur in each expense category;
 - Justify each item of expenditure and identify whether it has a high or low priority so that in the event that there is insufficient income to cover all planned expenditure, the lowest priority expenditures can be dropped from the budget;
 - If the parish has a commitment to debt servicing, contact the Diocesan Investment Fund to obtain a loan repayment schedule that will indicate the annual loan repayments required to be made. These should form part of the planned expenditure. Budget for principal and interest payments as a cash outflow in the operating budget. The actual accounting for the principal repayment will be different, as it will be debited to the loan balance in the balance sheet.

SURPLUS / DEFICIT

- 8.9 The budgeted income *less the budgeted expenditure* will result in a surplus or deficit.
- 8.10 As a general rule the budget should “break even” or provide a surplus. In exceptional circumstances, previously accumulated surpluses could be accessed to fund a deficit in a given year, or to fund a particular project. **Ongoing use of reserves for recurrent operating purposes should be avoided.** Such a pattern of expenditure exceeding income will result in the erosion of parish assets and will jeopardize the ability of the parish to borrow funds for parish works.

COLLECTIONS

- 8.11 The traditional form of income for the Church in Australia is the voluntary offerings of the faithful. “Offerings given by the faithful for a specified purpose may be used only for that purpose”. [CIC canon 1267 §3]
- 8.12 Parishes should have two collections each Sunday.
- The first collection goes to the Clergy Fund and is for the support of clergy.
 - The second collection goes to the parish Church Account and is to fund parish operating costs including presbytery utilities and diocesan taxes. [CIC canon 1263]
- 8.13 Collections must always be counted in the presence of at least two people (counters) who must be trustworthy and of good character. The attached Money Counting Form is a recommended pro-forma to record funds collected and the people responsible for counting.
- 8.14 Reporting collections to the community is very important. It is a fundamental part of the financial disclosure process, and it also serves to remind parishioners of their financial obligations to the parish.
- 8.15 Collections can be reported on a weekly basis in the parish bulletin, or on the notice board. **However, the parish needs to be mindful of the very real security risks associated with disclosure of the weekly collection amounts** and should adopt a prudent method according to the perceived local risk. Examples of such methods include

Symbols e.g. ☺☹☹, 👍👉👎, ☉☿☼☂☔ or

Indicative scale e.g. ★★★★★, \$\$\$\$\$

MANAGING RISK

- 8.16 Banking of collections and other receipts must be completed as quickly as possible after the collection is taken or money received.
- 8.17 To minimise the risk of theft and to protect the safety of priests, staff and volunteers, each parish should consider the following.
- Is the cash stored in a safe place in the church after collection while Mass is still in progress?
 - Are there times, even just a few moments, when a person with the collections is alone and out of view? This jeopardizes both the security of the cash as well as the good name of the person.

- Is cash transported between the church and the presbytery by a single person and with regular patterns? This makes the person an easy target for assault and theft.
- Is the cash stored in a safe place in the presbytery before it is counted?
- Do money counters count the cash in a safe locked office?
- Is the cash stored in a safe place after it is counted?
- Does the banker prepare the banking in a safe locked office?
- Does the transportation of cash to the bank include:
 - ✓ Irregular patterns (times / route taken / people taking the cash)?
 - ✓ Carrying cash in a concealed manner?
 - ✓ The banker being accompanied by a second person.
- Is the cash banked on the first business day after it is collected? It should be banked on that day.
- Has the parish considered using the services of security service professionals?
- Are night safe facilities available at the parish's Bank? If so, has the parish considered using them?

ACCOUNTING

- 8.18 The financial and administrative records of the parish are to be kept appropriately secure within the parish office. Parish financial records (including journals, ledgers, financial statements, cheque books, etc) or administrative documentation are not to be taken from the parish office, except with the permission of the parish priest. [CIC canon 1284 §2 9°]
- 8.19 Accounting for the Parish Church Account is to be prepared in accordance with the standard diocesan Chart-of-Accounts and submitted to the Chancery in an electronic format for the period to the end of each calendar year, i.e. 31st December.

ACCOUNT MANAGEMENT

- 8.20 For operating purposes the parish should choose a trading bank, building society or credit union that will best serve its needs. Balances of accounts should be kept to a minimum, as interest, through investments of excess cash, can increase the income of the parish.
- 8.21 Parishes should operate a minimum number of bank accounts. No account is to be opened without the permission of the parish priest.

- 8.22 Two signatories, one of whom must be the parish priest, from three who are prepared to accept the responsibility to operate the account are always required to draw cheques on any account.

INVESTMENT ACCOUNTS

- 8.23 The funds surplus to the day-to-day operations of the parish (including parish works such as schools, aged care services, etc) are to be deposited with the Diocesan Investment Fund.

BORROWINGS

- 8.24 The Diocesan Investment Fund has been established to provide affordable loans to parishes (including parish works such as schools, aged care services, etc).

PARISH OPERATING ACCOUNT (CHURCH ACCOUNT)

- 8.25 As a rule this account is to be called “*Name of Parish – Church/Operating/Working Account*”. It should be used to receive all operating income and disburse all operating expenditure of the parish. As a rule, a parish will need only this one account for its day-to-day banking.
- 8.26 The Parish Finance Council is to have full access to the transactions associated with this account. The Parish Priest is able to allocate funds for pious or pastoral purposes of a confidential nature; however the quantum needs to be included in the budget and financial reports of the parish. [CIC canon 1285]

PRESBYTERY ACCOUNT (OR CLERGY FUND ACCOUNT)

- 8.27 In accordance with the norms of law in CIC canon 1274 §1, the funds held in the Presbytery Account constitute funds of the Diocesan Clergy Fund and hence belong to the Diocese as a public juridic person. The Presbytery Account must be maintained independently from the accounts of the parish.
- 8.28 The Presbytery Account is used to receive all income and disburse the expenditure related to the support of clergy appointed to the parish, in accordance with the Constitution of the Clergy Fund. A full report of this account is to be provided to the Clergy Fund Board on, at least, an annual basis.

SCHOOL BUILDING FUND

8.29 If the parish priest decides to:

- a. Establish a separate fund to receive donations for the provision of school buildings; and
- b. Provide donors with an income tax deductible receipt,

The parish must establish a **School Building Fund**.

8.30 The parish priest needs to ensure that Australian Taxation Office requirements are met in relation to the provision of tax deductible receipts from School Building Funds. School Building Funds in the Diocese use the ABN of the Parish.

8.31 A separate account must be kept if a parish has a registered School Building Fund. A School Building Fund does not form part of the parish or school financial reports, but must be reported and audited separately. It is a matter for the parish priest to decide whether the parish office or school office has responsibility for maintaining the School Building Fund records.

8.32 A parish which has a school building fund should be familiar with the Australian Taxation Office rulings TR 2013/2 "Income Tax: school and college building funds", and the ATO document *GiftPack – Gifts, Charities and Non-profit Organisations*.

Refer to the ATO website for these documents;

[TR 2013/2](#)
[GiftPack](#)

8.33 The School Building Fund account is to be used to receive deposits such as:

- The declared percentage of the parish planned giving program;
- Interest;
- School Building Fund donations received with the school fees and passed on to the parish;
- Any other School Building Fund donations.

8.34 The School Building Fund account is to make payments such as:

- The reasonable costs of establishing, promoting and managing the Fund;
- Capital expenditure for school buildings;
- Major school maintenance;

- Purchase of land for school purposes;
- Loan repayments in respect of school buildings;
- Insurance premiums for school buildings;
- The purchase of equipment used exclusively for maintaining the school buildings (e.g. vacuum cleaner);
- Cleaning of school buildings.

OTHER SPECIAL PURPOSE ACCOUNTS

- 8.35 If a parish has established a ministry (such as aged care or education) or carries on an enterprise of some sort it may be desirable, or even necessary, to have a separate account for this purpose. These accounts form part of the parish's temporal goods and are to be included in the financial reports to the Parish Finance Council.

RECEIPTS

- 8.36 A receipt should be written for each amount received by the parish. Receipts should be in duplicate. A separate receipt "book", i.e. number sequence, should be maintained for each cheque account. Receipts may be computer generated if the computer package is reliable and accounting integrity is guaranteed.

- 8.37 Receipts must show:

- unique receipt number for each receipt;
- amount received exclusive of GST for posting to the appropriate general ledger income account;
- amount of GST included in the receipt for posting to the "GST received" account;
- date received;
- from whom the amount was received;
- identify the receipt as cash or cheque;
- nature of the receipt (brief narrative);
- provision on duplicate for account coding by reference to the Chart of Accounts;
- compliance with GST requirements – if the supply is greater than \$1,000 the parish address and ABN should be shown. Pre-printed receipts should show this as a matter of course.

PAYMENTS

8.38 Accounts should be paid at specific intervals:

- 30 day accounts near to the end of the month;
- 7 day (or other) accounts as they fall due – note that payments that need to be made on a regular cycle can be scheduled in some sort of diary system that alerts the relevant person that the payment is due. Examples of this would include:
 - ✓ quarterly forwarding **surplus Clergy Fund** monies;
 - ✓ quarterly forwarding **parish quota instalment**;
 - ✓ monthly **Clergy Car Scheme** standing and running allowance contributions;
 - ✓ monthly or quarterly loan repayments to the DIOCESAN INVESTMENT FUND;
- Cheque butt details to be completed:
 - ✓ Date;
 - ✓ Payee;
 - ✓ Amount.

PAYG FOR CLERGY

- 8.39 The parish is obliged to remit PAYG (Pay As You Go) withholding tax on behalf of all employees, including clergy. Although clergy are not, strictly, employees, for taxation purposes they are to be treated as if they are employees.
- 8.40 Payments for clergy and presbytery housekeepers are to be made through the Church Account, with the appropriate PAYG withholding tax. The Church Account is then reimbursed from the Clergy Fund.

AUDIT

BACKGROUND

- 8.41 This policy articulates the annual financial reporting requirements of parishes, parish entities and diocesan related entities within the Diocese of Lismore. It has been prepared in accordance with CIC canon 1276 1§ and 2§.

8.42 The purpose of the annual review of all diocesan and parish accounts is to

- a. Provide a summary of the financial position,
- b. Validate the presentation of the financial position by management,
- c. Create an environment of transparency and accountability.

The Catholic Church is not a reporting entity for accounting purposes (that is, it does not require financial statements for public presentation).

ACCOUNTS

- Church Account
- School Building Fund
- Other Parish Entities (Separately accounted)
- Other Parish Companies (Separately accounted)
- Schools
- Aged and Community Care

8.43 The Church Account should be reported in accordance with the Diocesan Standard Chart of Accounts (refer to Attachments).

AUDIT AND FINANCIAL REVIEW

8.44 The financial year for parishes is the twelve month period ending on the 31st December.

8.45 The financial year for parish and diocesan entities is set by either the parish priest or Bishop, as appropriate.

8.46 The parish accounts are to reviewed and verified as to their accuracy by an external and independent auditor, as appropriate, prior to forwarding to the Chancery by 31st March in the following year. [CIC canon 1284 §2 8°]

8.47 Parishes with total consolidated income (excluding recurrent funding allocated by the Catholic Education Office) of **less than \$1 million** are to have their accounts (Church Account, Clergy Fund and Other Parish Entities and Companies (subject to the requirements of any third party income source)) reviewed in accordance with the directives below;

- a. A review is designed to obtain reasonable assurance that the financial information reported is free from material misstatement.
- b. A review consists of:

- i. making enquiries (primarily of persons responsible for finance and accounts); and
 - ii. applying analytical and other review procedures.
 - c. A review is conducted in accordance with the Auditing and Assurance Standards Board (**AUASB**).
 - d. A review is to be done by a registered company auditor, or a member of a professional accounting body that holds a prescribed practising certificate such as:
 - i. the Certificate of Public Practice is issued by the Institute of Chartered Accountants in Australia (**ICAA**); and
 - ii. the Public Practice Certificate is issued by CPA Australia Ltd or the National Institute of Accountants (**NIA**).
- 8.48 Parishes with total consolidated income (excluding recurrent funding allocated by the Catholic Education Office) of **greater than \$1 million** are to have their accounts (Church Account, Clergy Fund and Other Parish Entities and Companies (subject to the requirements of any third party income source)) reviewed in accordance with the directives below;
- a. Prepare an audited report.
- 8.49 Reviews and audits are to include, at a minimum, the following;
- a. Validation of the stated income and expenditure
 - b. Validation of the stated capital expenditure
 - c. Validation of the stated balance sheet
 - d. Verification as to the accuracy of banks accounts, and
 - e. Comment on the adequacy of the financial management system
- 8.50 The comment on the adequacy of the financial management system is to include the following;
- 1. The adequacy of prepared budgets
 - 2. The adequacy of systems to record income and expenditure
 - 3. The adequacy of the approval process for making payments (including cheque management)
 - 4. The adequacy of cash management systems.

- 8.51 Parish accounts for school building funds, aged care, gift funds and other government funded services will need to meet the normal accounting compliance standards.
- 8.52 Financial reviews and audit reports must be delivered by the auditor to the chair of the parish finance council.

AUDIT AND FINANCIAL REVIEW – ENGAGEMENT AND REPRESENTATION LETTERS

- 8.53 It is Diocesan policy that the audit and financial review engagement and representation letters contained in the Attachments section are used when engaging an auditor or commissioning a financial review and for representation.

ANNUAL REPORT TO THE PAROCHIAL COMMUNITY

- 8.54 The parish priest is to ensure that each year an annual report of the parish finances is prepared, and approved by the Parish Finance Council, and presented to the parochial community. The template for this reporting is contained in the Attachments.
- 8.55 This report is to be placed annually in the parish bulletin. The financial report would usually be presented in the second quarter (April to June) each year following the audit or financial review.
- 8.56 The financial report is to be for the Church Account and limited to those items pertaining specifically to the operation of the parish. The financial accounts of other parish ministries (such as schools, aged and community care) and parish enterprises should not be included. Even so, subject to receiving advice from the Parish Finance Council, the Parish Priest may decide to include additional financial information.

ANNUAL REPORT TO THE BISHOP

- 8.57 The parish priest is to ensure that each year an annual financial report is prepared, and approved by the Parish Finance Council, and sent to the Diocesan Business Manager. [CIC canon 1287 §1]

9. DONATIONS AND BEQUESTS

- 9.1 The Church enshrines in its legislation the natural law right of persons freely to dispose of goods for the purposes of the Church, by way of either donation – an act *inter vivos* – or bequest – and act *mortis causa*. [CIC canon 1299 §1]
- 9.2 It is a long-standing principle in canonical tradition that “the intentions of the faithful who give or leave goods to pious causes are to be most carefully observed, even in the manner of the administration and expending of the goods”. [CIC canon 1300]
- 9.3 The diocesan Bishop has the right to ensure that the intentions of the donor are fulfilled, and the parish priest is “to render him an account” in respect of the fulfilment of the donor’s intentions. [CIC canon 1301 §2]
- 9.4 The parish priest may not refuse to accept a donation or bequest without having obtained the advice of the Parish Finance Council and the permission of the Bishop. [CIC canon 1300]
- 9.5 The parish priest is to inform the Bishop of any donation or bequest received by the parish [CIC canon 1302 §1].
- 9.6 Any donation or bequest valued at \$50,000 or more the Bishop is to be notified by the parish priest within seven (7) days.
- 9.7 Donations made to the parish priest, or the parish business manager, are presumed to have been made to the parish as a public juridic person, unless the contrary is clear. [CIC canon 1267 §1]
- 9.8 If the parish priest, or the parish business manager, receives an enquiry about a donation or bequest they should exhort the donor to ensure the intentions for which the goods are being given or left to the Church are clearly identified.
- 9.9 If a person wishes to make a bequest in favour of the parish the following words can be used in a last will and testament:

I leave [the amount in words] \$.... to the Trustees of the Roman Catholic Church for the Diocese of Lismore for the benefit and general purposes of the [name] Parish. A receipt from the Parish Priest of the [name] Parish at that time shall be sufficient receipt of the payment of this gift for the purposes of my Executor.

10. APOSTOLIC WORKS OF THE PARISH

- 10.1 In the carrying on of the Church's mission, the parish may conduct apostolic works, for example in education and community and aged care.
- 10.2 The apostolic works of the parish are the responsibility of the parish priest and as such are accountable to the parish priest. The parish priest is supported in his administration by the Parish Pastoral Council and Parish Finance Council, and by Diocesan structures, such as the Chancery, Diocesan Investment Fund and Catholic Education Office.
- 10.3 The day to day operation of the parish school is the responsibility of the Principal, who is appointed to carry out such responsibilities in accordance with the requirements of canon law and the civil law under a contract of employment with the *Trustees of the Roman Catholic Church for the Diocese of Lismore*. The same arrangement applies to aged care, welfare and community services.
- 10.4 Parish schools operate in accordance with the requirements of the relevant civil law and the policies established by the Bishop, on the advice of the Diocese Education Board.
- 10.5 The Parish Finance Council approves and reviews the budget for the parish school(s), aged care, community and welfare services, and advises the parish priest on the management of parish assets and infrastructure used for these purposes.
- 10.6 Schools, aged care, community and welfare services are to submit an annual budget, including proposed fees, capital charges and other levies, for approval to the Parish Finance Council. At regular intervals determined by the parish priest schools, aged care, community and welfare services are to provide a full set of accounts for review by the Parish Finance Council.

11. UNDERTAKING LOANS

- 11.1 All loans undertaken by the parish must with the Diocesan Investment Fund. This includes not only borrowings for land and buildings but also for plant and equipment and any other needs of the parish.
- 11.2 The parish priest requires the advice the Parish Finance Council in order to apply to the Diocesan Investment Fund for a loan.
- 11.3 The application to the Diocesan Investment Fund for a loan approval must be made in a timely manner and in the manner required by the Diocesan Investment Fund.
- 11.4 No capital works can be commenced prior to the loan having been approved by the Diocesan Investment Fund. Such approval must not be presumed.

12. LEASING OF PARISH ASSETS

- 12.1 In accordance with CIC canon 1297, the Australian Catholic Bishops' Conference has issued norms for the "leasing of ecclesiastical goods, especially about the permission to be obtained from" the diocesan Bishop. The lease of ecclesiastical goods for the purposes of civil law is by way of either lease or license.
- 12.2 For the leasing of parish assets for a period in excess of nine (9) years:
- a. the parish priest must obtain the advice Parish Finance Council;
 - b. the parish priest must seek the written permission of the Bishop; and
 - c. the Bishop requires the consent of the College of Consultors and the Diocesan Finance Council prior to giving permission.
- 12.3 For leasing of parish assets for a period up to nine (9) years, the parish priest requires the advice of the Parish Finance Council.
- 12.4 The parish priests acts invalidly if he leases parish assets without first obtaining the advice of the Parish Finance Council and, when required, the permission of the diocesan Bishop.
- 12.5 In accordance with CIC canon 1290 leases of parish assets are in the name of *The Trustees of the Roman Catholic Church for the Diocese of Lismore* and are signed by the diocesan Bishop or his delegate.

13. PARISH REGISTERS

Issued by the Most Reverend Geoffrey Jarrett, Bishop of Lismore, 2015

BASIC CONSIDERATIONS

- 13.1. *“In each parish there are to be parochial registers, that is, of baptisms, marriages and deaths. The parish priest is to ensure that entries are accurately made and that the registers are carefully preserved.”* [CIC can. 535 §1].

This canon is placed within the section of the Code which deals with parishes and the duties of parish priests. It is clear that the parish priest has responsibility for the maintaining, accuracy and security of parish registers.

- 13.2. Bishop’s Visitation: In the course of official triennial visits to each parish, the bishop inspects and signs the registers. Registers are to be maintained, legible and secured.
- 13.3. Who keeps the Registers? It is noted that these days few clergy still personally write up their registers as once they commonly did. With a significant number of commendable exceptions, this task has been passed over to parish lay secretaries. This of course is understandable in parishes with large numbers of baptisms, weddings and funerals, many carried out by visiting clergy. Few parishes in the Diocese of Lismore fall into that category.
- 13.4. The Priest’s Responsibility: It is to be recommended, and I do so with some persuasion, that priests themselves should resume the responsibility for entering the records of the sacraments and pastoral ministries which they have celebrated. It is a particular way in which the priest, personally, ‘leaves a trail’ of his pastoral ministry in a particular place. The celebration of baptisms, marriages and funerals constitute the basic pastoral service which a priest or deacon renders to his people. Only he therefore is in a position to know, by direct enquiry or by observation, all the circumstances of each celebration and the families involved. A secretary must be dependent, for instance, on the priest providing such details as: when and by whom the sacrament of the Anointing of the Sick or Viaticum were ministered to a dying person - or whether they were ministered at all.

Where the help of a secretary is needed by reason of the high volume of entries, the priest still remains responsible for checking the accuracy and completeness of the entry. As a token of this he should at least sign his own name. The priest also has the responsibility to ensure that any notification documents that must be forwarded afterwards to other parishes have been sent and such details are recorded, especially as required in the Marriage Register. Secretaries can certainly assist making the duplicate register copies sent for filing in the diocesan Chancery.

- 13.5. Formal Character of Registers: Registers are canonical documents and the entries in them are formal, in keeping with the historical significance of the register. These are primary records which one would expect to be consulted by later clergy of the parish, by researchers, or by family descendants for generations to come. Informal expressions such as “mum” and “dad” and excessive abbreviations are out of place. Dates should be recorded as fully as the space permits, eg. 15 October 2015 rather than 15/10/15.
- 13.6. Neatness and legibility: For the same reason registers require to be kept with a striving for neatness. Particular attention should be given to the legibility of the handwriting, as well as to the correct spelling of names. Entries should be made using a black pen or ball-point, using proper upper and lower case letters in a standard script. Any corrections necessary are to be made not by criss-crossings, hatchings or white-out fluid, but by a single straight line ruled through the error, and the correction entered above.
- 13.7. Keeping of the Register Index: The blank pages in the front of registers, some of them with alphabetical tabs in place, are provided for the recording of a surname index of entries in that register. Some parishes, however, have a Baptismal Index in a separate book which covers a number of baptismal registers, and enables the quick finding of a baptism many years ago. Digital indexation is ultimately the ideal; however computerization of canonical registers cannot be adopted by way of substitution for the required hand-recorded volumes stored in safe custody.
- 13.8. New Registers in the common and standard form are available from:

Paul A Sarks & Sons
www.sarks.com.au sarks@ozemail.com.au
14-16 Burwood Road, Enfield NSW 2136
Ph: 02 9747 3586

THE REGISTERS SPECIFICALLY

13.9. Baptismal Register:

- a. *Cognomen* - Surname. This entry alone may be written in block capitals.
- b. *Nomen Christianum* - Christian or given names.
- c. *Dies Nativitatis* - Day of birth. This and other information for the Register can be derived from the pre-baptismal interview records.
- d. *Domicilium* - Street address of family.
- e. *Patris et Matris Nomina et Cognomina* – Full name of father, and full maiden name of mother. It is recommended that if either is not a Catholic the letters “n/c” be written here after their name. Otherwise the

presumption is that the parent is (both parents are) Catholics. (See comments on “Notanda” column, below at “k”).

- f. *Dies et Locus Baptismi* – Day and Place of Baptism: the date of the Baptism in full, and the name and place of the Baptism, ie, St Mary’s, Grafton.
- g. *Nomina Baptizantis* – Name of the person who did the Baptism. Here the priest or deacon should sign their own name; otherwise enter eg. “Revd John Smith” with in the case of a religious their postnominals, eg. “SM”, “SDB”, “MSC” etc.
- h. *Nomina Patrinorum* – Names of Godparents. Enter the name of Catholic godparents. If a baptised person who is not a Catholic has been accepted to stand in with a Catholic godparent “Christian witness” may be added after their name. The entry in this space should be no more than two or three names, the principal godparents.
- i. *Receptit Confirmationem* – Received Confirmation. This information is entered at a later date when it is received from the church where the Confirmation took place, eg. “Confirmed 25 June 2015 St John’s Church New Town NSW by Most Revd William Jones.”
- j. *Marriage or Ordination to Sacred Orders*. Marriage notifications are entered here, eg. “Married 25 June 2015 Mary Jane Smith St John’s Church New Town NSW by Revd Thomas Brown.”
- k. *Notanda* – Notes. This column should be kept clear for the entry of any later information of importance, and not used for information of religion of parents (see Parents Names above). Decrees of Nullity and a later church marriage are examples of information that will need to be entered here.
- l. *The Reception of Baptised Persons into Full Communion with the Catholic Church*. In places where these are frequent and numerous a separate Register should be maintained, *because such persons are already baptised*. However in most of our parishes where the numbers are not large they are better noted in the Baptismal Register. In these cases evidence is required to be supplied of the valid baptism conferred by the minister of a denomination accepted by the Catholic Church. In these cases:
 - The information in the first five columns is entered as usual.
 - The *Day and Place of Baptism* recorded is that of the original valid baptism which took place in the non-Catholic church, ie. St Mary’s Anglican Church, New Town, NSW.
 - The *Name of the Person who did the valid Baptism* is that of the non-Catholic minister, ie. The Revd William Smith.
 - In the *Confirmation* column is written: “Received into full Communion with the Catholic Church and confirmed by the Revd Patrick Riley, St Mary’s Church, Smith Town, 25 June 2015. Sponsor: Mary Smith.”

- Details of the *Marriage* of the person received which is recognised as valid by the Church are entered in the Marriage column.

13.10. Confirmation Register:

- a. As these entries are generally made in annual groups, it would be convenient to enter them in alphabetical surname order.
- b. The names of adults who have been confirmed on being received into full communion with the Catholic Church are also recorded in this Register.
- c. Between yearly entries leave only one line clear. Conserving space makes a register last longer.

13.11. Marriage Register:

- a. *Quae Dispensationes Concessae* (Cum numero Curiali) - What Dispensations were Given? (Chancery record number eg. 250/15). The information re the type of dispensation is on the dispensation form: Mixed Religion or Disparity of Cult. This should be entered with the name of the diocese (usually Lismore) where the dispensation is granted. The document number is added and again its date is written in full.
- b. *Ad Quem Parochum Transmissa est Notitia Hugus Matrimonii?* - To which Parish Priest was sent Notification of this Marriage? This is required by Canon 1122 §1-§2, which is why it is required to be recorded in the Marriage Register. If one of the parties to the marriage was baptised as a Catholic in the same parish as the marriage is being celebrated, the information of the marriage would be entered into that Parish's baptismal register. But if the Catholic party was baptised elsewhere, the information must be sent to that parish of baptism recorded in the pre-marriage enquiry papers. The fact of this notification and the date on which it was sent from the Parish of Marriage are entered in this column.
- c. *Decreta aliave ex Curia Episcopali Nullitate vel De Sanatio in Radice*, etc: - Decree from the Bishop's Chancery of Nullity or Retroactive Validation. These are not common but details are recorded in the same way as above.

13.12. Death Register

- a. *Domicilium* - Street Address of residence. Postcodes are not necessary. In the case of aged care facilities, please enter its full and correct name – not initials or abbreviations.
- b. *Nomina Parentum Vel Conjungis* - Name of Parents or Spouse. This column requires in the case of an unmarried person, the name of his/her parents; in the case of a married person, the name of the widowed spouse surviving. It is not required to enter the names of the children.

- c. *Dies Obitus* - Day of Death. Generally in church registers the date should be recorded in full eg. 15 October 2015 rather than 15/10/15.
- d. *Quae et Quando Sacramenta Recepit* - Where and when were the Sacraments Received? This column is long neglected in some parish registers. The information is important and its entry should be recommenced. Reference is particularly to the Anointing of the Sick and Holy Viaticum. These should be mentioned. If a death occurred suddenly before the priest could be called the fact should be mentioned, ie "Died suddenly"; if the deceased was practising "Regularly at Mass" could be added, etc. The place where the sacraments were received should be mentioned, eg at home, hospital, nursing home, etc.
- e. *A Quo Sacramenta Recepit* - From Whom were the Sacraments Received? This requires the name of the priest who administered the Sacraments, not the priest who did the funeral. The parish priest should sign. If the priest's full name is not known, an entry as "hospital chaplain" can be made.
- f. *Dies et Locus Sepulturae* - Day and Place of Burial. For statistics and later research, important information for this column is whether a Requiem Mass was celebrated or whether a Service without a Mass was held in the church; then the place of burial or cremation, and the date. Possibilities: "Requiem Mass & Burial.... Lawn Cemetery, 10 October 2015." Or: "Service at . . . Crematorium and date." Or: "Graveside service at . . . Cemetery and date."

Note that, in the case of cremation, that moment is not the end of the Christian funeral rites: the final burial or placement of the ashes with the church's burial prayers concludes the Church's rites, a point not always understood. It requires teaching and the preparedness of the priest to attend the family at a cemetery or columbarium at a later date for the interment of ashes with those burial prayers.

- g. *Notanda* – Notes. This is where the name or signature of the priest/deacon who celebrated the actual funeral can be recorded. Here the priest can also add any pertinent comment about the Christian life of the deceased and their place in the local Catholic community.

14. COLUMBARIA

BACKGROUND

- 14.1 As a general principle, Parishes are discouraged from establishing or expanding existing Columbaria.
- 14.2 A Columbarium (including a niche wall or crypt space) provided by a Parish is a consecrated burial ground creating long-term responsibilities for both Parish and Diocese. The decision to establish a Columbarium has long term ramifications for the Parish which require serious consideration before the commitment is made.
- 14.3 Set out below is a policy to assist Parishes to understand the process for obtaining consent to establish a Columbarium and to highlight the ongoing obligations relating to a Columbarium.

PROCESS FOR A PARISH TO OBTAIN CONSENT TO ESTABLISH A COLUMBARIUM

- 14.4 The process for a Parish to obtain consent to establish a Columbarium is;
 - (a) The establishment of a Columbarium by any Parish falling within the Diocese of Lismore is an Act of Extraordinary Administration and therefore **always** requires the prior consent of the Bishop of Lismore.
 - (b) Prior to making the formal application for such an Act of Extraordinary administration, a Parish should consult with its local council to ensure the Parish is aware of the requirements for the establishment of a Columbarium and the ongoing obligations which will apply.
 - (c) When making application for the Act of Extraordinary Administration, the Parish should confirm in writing as part of the supporting documentation, that it can adequately address those requirements and fulfil the ongoing obligations related to a Columbarium.
 - (d) In particular, before submitting its application for an Act of Extraordinary Administration, the Parish must develop a Plan of Management for its proposed Columbarium. The Plan of Management will assist the Parish in its understanding of the current and future financial and other resources required for management of the Columbarium.

The Plan would normally address:

- maintenance issues
- restoration and care of the Columbarium
- public access to the Columbarium
- signage
- financial budgets
- records
- perpetual care funding

KEY ISSUES RELATING TO THE ESTABLISHMENT OF A COLUMBARIUM

LOCAL AUTHORITIES AND SITING ISSUES

14.5 A Parish must take care when considering placing a Columbarium in and around Church grounds as it could negatively impact on future use.

14.6 The Parish should:

- (a) consult with Local Authorities (including the local council) to determine what their requirements may be. (Some Councils may require an Environmental Plan and potentially a Heritage Impact Statement for any development in the vicinity of the Parish building.)
- (b) check the Local Environmental Plan for consistency with zoning regulations and permissible development use.

ONGOING OBLIGATIONS APPLICABLE TO PARISHES WITH A COLUMBARIUM

MAINTENANCE

14.7 Parishes must ensure that the Columbarium is preserved and perpetually maintained in good order and condition.

14.8 To this end, the Parish must prepare an on-going and sustainable program of maintenance to ensure access to and the visual amenity of the area where the Columbarium, stands.

PERPETUAL CARE (FUTURE MAINTENANCE COSTS) FUND AND PRICING

14.9 A Parish will need to establish a fund to provide for the future maintenance costs and replacement costs of its Columbarium. The fund will contain a

percentage of the monies generated by the sale of niches in the Columbarium sufficient to ensure adequate funds for the future maintenance and care of the facility. As a general rule, revenue streams from the sale of spaces in the Columbarium should be divided between:

- (a) developing an appropriate amortised reserve for the purpose of maintaining the facility in perpetuity; and
- (b) some balance being available for distribution to the Parish.

14.10 Given the extensive requirements relating to the establishment and maintenance of a Columbarium, care should be taken to ensure that appropriate prices are applied to the right of burial.

CREMATION RECORDS

14.11 An appropriate record system must be set up by the Parish to record the details of all cremated remains interred in its Columbarium. There is not only a statutory requirement for establishment of burial records, there is also a minimum requirement for conservation, providing an important tool for genealogists when tracing ancestry.

14.12 The Parish must maintain these records in good order and condition, keep duplicate records off-site in case of fire or flood and provide electronic master copies with other Parish records for future archival purposes.

VANDALISM AND GRAFFITI

14.13 If a Columbarium is outside of the Church and unprotected by a fence, it may be open to vandalism and graffiti. A perimeter fence and/or regular security controls may be required to minimise these threats.

APPLICATION FOR THE ESTABLISHMENT OF A COLUMBARIUM

14.14 Please forward any questions or applications to establish a Columbarium to

Diocesan Business Manager
Chancery
PO Box 1
LISMORE NSW 2480

15. INSURANCE

- 15.1 Catholic Church Insurances Limited (CCI) was formed in 1911 to provide insurance protection for the Church's personnel, properties and liabilities. CCI is a cooperative and is 100% owned by the Dioceses and Religious Institutes of the Catholic Church in Australia. Surplus profits, after allowing for prudent reserves, are re-distributed back to the policyholders.
- 15.2 In accordance with CIC canon 1284 §2 1° the parish priest is obliged to ensure adequate insurance for all temporal goods of the parish.
- 15.3 All insurance is to be with Catholic Church Insurances Limited unless a specific policy is not offered or in exceptional circumstances where a CCI policy cannot be justified on commercial or performance grounds.
- 15.4 All buildings are to be insured for their current replacement value unless the parish priest, having received the advice of the Parish Finance Council, insures the building for modified or indemnity cover.
- 15.5 The Parish Church is to be insured for full reinstatement under the ISR policy, unless approval to do otherwise is first obtained in writing from the Bishop.
- 15.6 Other Churches in the parish can be insured for modified or indemnity cover.

16. EMPLOYMENT

- 16.1 In the employment of staff by the parish, the parish priest is obliged to adhere to the social teaching of the Church as well as the norms of both canon law and the civil law. [CIC canon 1286]
- 16.2 Employment contracts should specify the employer as being the *Trustees of the Roman Catholic Church for the Diocese of Lismore*.
- 16.3 All staff appointments and employment conditions are to be in accordance with Diocesan employment and remuneration policies.

17. DOCUMENTS EXECUTED UNDER SEAL

- 17.1 In accordance with CIC canon 1290 all contracts to which the parish is a party are, for the purposes of the civil law, executed in the name of *The Trustees for the Roman Catholic Church for the Diocese of Lismore*.
- 17.2 Unless specifically required by Diocesan policy, contracts are not required to be signed under seal. If a document is not required to be signed under seal the parish priest can sign on behalf of *The Trustees for the Roman Catholic Church for the Diocese of Lismore*.
- 17.3 Documents required to be executed under seal of the *Trustees for the Roman Catholic Church for the Diocese of Lismore* must be referred to the Chancery.
- 17.4 When documents require signing under seal the following are to be noted:
- **Time** – the signing of documents under seal is a legal process and will require time for the proper completion of the process; **usually up to two weeks** needs to be allowed for the signing of standard contracts and documents.
 - **Purpose** – contracts and documents that are of a standard or recurring nature are generally referred to the Bishop (or his delegate) for signing without further review. Documents that pertain to non-standard matters (eg alienation of property) require further consideration including the obtaining of the consent the Diocesan Finance Council and College of Consultors. The parish priest needs to be aware that this process may take a considerable amount of time and to work with the Diocesan Business Manager to ensure that any set time constraints are achieved.
 - **Form** – Legal documents need to be in a form that reflects the nature of the agreement and consistent with the laws of the Church. In addition, **only complete legal documents will be referred to the Bishop (or his delegate) for signing.**

Please clearly indicate where signatures and initials are required.

18. PROJECT MANAGEMENT

- 18.1 The good management of building projects is essential to ensure that projects deliver the desired outcome on time and on budget. A poorly managed project can quickly escalate in cost without achieving the intended purpose.
- 18.2 There are many ways to manage a building project. No method is right or wrong. Even so, some methods are more appropriate to particular project types and budgets. Different methods of managing a project will present the parish with varying levels of risk, responsibility and costs.
- 18.3 It is the parish that decides
- i) The nature/purpose of the project
 - ii) The budget
 - iii) The personnel involved including parish representatives, architect, builder, consultants
 - iv) The method of managing the project

THE PROJECT

- 18.4 The ability of a parish to articulate its needs and make key decisions will be the largest determinant of the success or failure of a project.
- 18.5 To ensure that projects will be a “success” (ie meet parish needs), the parish must be very clear about the project in terms of:
- What the specific needs are (the reason for having a project).
 - What the parish wants at the end of the project (the way the project will meet the needs).
 - The budget (how much is the parish prepared to pay to have the needs met).
- 18.6 A statement from the parish outlining its needs in the context of the whole operation and defining what facilities might address these needs is contained in an **Architectural Brief** or **Design Brief**.

ARCHITECTURAL BRIEF / DESIGN BRIEF

- 18.7 The preparation of an Architectural Brief assists the parish by:
- clarifying needs

- presenting the reality of a project in terms of cost and practicality
 - provides good direction to consultants.
- 18.8 It is important when planning a project to keep in mind that the parish is the client (the parish commissions the project and is responsible for payment of bills), but the entire parish is often not the “end-user”. The end-user (the school – staff and students, or aged care facility, etc) need to be consulted at each stage during planning to ensure that the project meets the desired outcomes.
- 18.9 Projects evolve from the identification of a need through to the day the builder delivers the key. **It is vital that the parish remains an active participant throughout the design and building process.**

PROJECT MANAGEMENT

18.10 In order to ensure that the parish:

- receives the best value for money,
- achieves the desired aims for the project, and
- minimises potential risks,

the following management structure for building projects is to be applied.

a. **Projects will have a design brief that outlines the following;**

- definition of the project objectives
- outline of the nature, scope and size of the project
- outline the budget and factors affecting the funding of the project
- instructions to consultants, and
- a time line through to completion of the project.

For school projects the CEO Capital Consultant is available to assist in the above process.

b. **A Project Management Committee (minimum 4 members) will be established for all projects valued at above \$100,000 comprising the following representation;**

- Parish Priest (or representative)
- Parish Finance Council Chairperson (or representative)
- End-user (eg, school principal, facility manager/director)
- Other person(s) with appropriate expertise, as appointed by the Parish Priest
- For school projects, the CEO Capital Consultant (or representative).

- c. **The Project management Committee will meet on a regular basis throughout the planning and construction of the project.** Minutes are to be kept of all Project Management Committee meetings and are to include a budget report. Meetings are to be held at least once a month during construction.
- d. **The Diocesan Finance Council is to approve cost variations in projects funded from the Diocesan School Building Fund prior to the commencement of the work.**

INTELLECTUAL PROPERTY

18.11 The following standard assignment clauses are to be added to contracts between architects and Church clients (represented by the *Trustees of the Roman Catholic Church for the Diocese of Lismore* (TRCCDL));

Definitions

“the Works” includes all plans, drawings, sketches, specifications and any other material drafted by the Architect for the purpose the subject to this agreement.

Assignment

1. *The Architect (or howsoever identified in the contract) assigns all of its rights and interests in the works to TRCCDL.*
2. *The Architect gives the following warranties to TRCCDL as to the works;*
 - i. *the works are original, have been drafted by the Architect, have not been published elsewhere and are not encumbered or subject to any existing licence;*
 - ii. *the Works are not under consideration by any other person or entity;*
 - iii. *the Works do not infringe the rights of any third person;*
 - iv. *the Architect has obtained all the necessary permission (in writing) for the reproduction of Works, including any text or image; and*
 - v. *all co-Architect(s) have, or have agreed to, execute this Deed.*
3. *The Architect indemnifies TRCCDL against any and all claims, demands, losses, damages and costs that TRCCDL incurs or may incur as a result of a breach by the Architect of the Architect's obligations and warranties contained in this Agreement.*

4. *TRCCDL is the owner of the works, and may use the works or any part thereof for any purpose whatsoever, and in any manner whatsoever.*

Licence

5. *TRCCDL grants to be Architects a perpetual, royalty free licence as to the works limited to;*
 - i. *include the Works in full or in part in a thesis or dissertation; and*
 - ii. *photocopy or make electronic copies of the Works for personal use, including for the use of training and development of staff.*
6. *The Architect may request TRCCDL to consent to the granting of a licence for all uses not included above, including the authorisation of third parties to reproduce or otherwise use all or part of the Works (including figures and tables).*
7. *The TRCCDL is under no obligation to consent to the grant of licence to the Architect or any other party in any circumstance.*

- 19.1 The parish has the right to alienate property.
- 19.2 The alienation of temporal goods is the transfer of ownership from the parish to another party of temporal goods belonging to its stable patrimony.
- 19.3 For the lawfulness of an act of alienation it is required that:
- there be a “just reason such as urgent necessity, evident advantage, a religious, charitable or other grave pastoral need”; [CIC canon 1293 §1 1^o]
 - there be at least two written valuations of the goods to be alienated; [CIC canon 1293 §1 2^o]
 - the goods not be alienated, as a rule, “for a price lower than that given in the valuation”; [CIC canon 1294 §1]
 - the proceeds of the alienation be invested or prudently expended for the purposes of the alienation. [CIC canon 1294 §2]
- 19.4 For the validity of an act of alienation the parish priest requires not only the advice of the Parish Finance Council but also the written permission of the diocesan Bishop.
- 19.5 In accordance with the norms of law in CIC canon 1292 §3, the parish priest requires also the permission of the Holy See to alienate validly goods whose value* involves a sum exceeding that which the Holy See has determined for Australia or if the goods are precious by reason of their artistic or historical value.
- *At June 2008 the amount is \$4,715,569.
- 19.6 In granting permission for an act of alienation of parish property the Bishop requires the consent of the Diocesan Finance Council and the College of Consultors. [CIC canon 1292 §1]
- 19.7 In presenting a request to the Bishop for his permission for an act of alienation, the parish priest must address to the following questions.
- a. What is the purpose to which the proceeds of alienation are going to be used?
 - b. Does the parish have other land, property or income sources from which it can meet its financial needs?
 - c. What is the financial situation of the parish (cash flow, existing loans, financial plan, relationship to other parish ministries, etc)?
 - d. Are there other financial needs in the parish (education, land acquisition for future development) viz., how does the sale of church property fit in with

the pastoral and financial plan of the parish over the next few years (e.g. education, aged care, etc)

- e. What is the value of the property in question and how much is likely to be gained?
- f. How is the sale to take place?

19.8 In light of the above, and in liaison with the Diocesan Business Manager, a dossier should be prepared by the parish priest which would include the following documents:

- **Description of the property** to be alienated (including legal title, area, location, improvements) and its relationship to other properties (in the case of land) held by the parish.
- **Value of the property** supported by documentary evidence of at least two independent experts (one of whom should be a registered valuer).
- **Reason for alienating** the property.
- **Method of alienation.**
- Documents stating the **economic situation of the parish** and how the alienation fits in with the economic and pastoral plan for future works within the parish.
- **Minute of Parish Finance Council** in relation to the proposed alienation.
- **Consultation** with parishioners, the wider community and others who may have an interest in the property to be alienated, such as past benefactors.

20. ATTACHMENTS



BUILDING WORKS FOR
CHURCHES & PRESBYTERIES
OR MAJOR PROJECTS

APPLICATION

To be completed by or with the full knowledge and consent of the Parish Priest (or appropriate authority) and submitted with full documentation prior to commencement of works.

Post to: Bishop Jarrett
PO Box 1
Lismore NSW 2480

Deliver to: Chancery
10 Orion Street
Lismore NSW 2480

In accordance with Section 7.3 of the Parish Administration Manual

I _____
Print Full Name

on behalf of _____
Parish

request the permission of the diocesan Bishop to undertake the following building work(s);

Estimated Cost: \$ _____

In accordance with Section 7.3 of the Parish Administration Manual I have obtained the advice of the parish finance council for this project.

Signed: _____
Applicant

Date: _____

Signed: _____
Finance Council Chairperson

Date: _____

Office use:

Assessed by:
Date:

Approved by:
Date:



AUDIT / FINANCIAL REVIEW
PRO-FORMA ENGAGEMENT LETTER

[Date]

Diocese of Lismore
PO Box 1
LISMORE NSW 2480

Dear Sir,

Re:

You have requested that we audit the financial reports and records of Roman Catholic Church – Diocese of Lismore _____ for the year ending _____. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the accounting policies of the organisation and the requirements of any applicable legislation with the objective of expressing an opinion on financial matters relating to the subjects entity.

Scope of audit

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial reports are free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

The audit shall be properly planned and performed in accordance with Australian Auditing Standard.

Reporting weaknesses in internal controls

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial reports in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on

the effectiveness of the entity's internal control. However we shall provide you with a separate letter concerning any material weaknesses in the design or implementation of internal control over financial reporting that comes to our attention during the audit of the financial report.

If we encounter matters during the course of our audit that we believe should be brought to your attention for consideration or further action, we will communicate these matters to you.

If no such matters come to our attention, we will report accordingly.

Your responsibility

Our audit will be conducted on the basis that you acknowledge and understand that you have responsibility:

- For the fair presentation of the financial reports in accordance with the financial reporting framework;
- For such internal control as management determines is necessary to enable the preparation of the financial reports that are free from material misstatement, whether due to fraud or error if within your knowledge; and
- To provide us with:
 - i) Access to all information of which you and management are aware is relevant to the preparation of the financial reports such as records, documentation and other matters;
 - ii) Additional information that we may request from you and management for the purpose of the audit; and
 - iii) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Quality control

The conduct of our audit in accordance with Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent. Our audit files may, however, be subject to review as part of the quality control review program of The Institute of Chartered Accountants in Australia which monitors compliance with professional standards by its members. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Audit Staffing and Proposed Timing

The proposed date for your audit is _____ and _____ is the Partner responsible for your audit.

Fees

We look forward to full cooperation from your staff and we trust that they will make available to us whatever records, documentation and other information we request in connection with our audit. Our fees have been determined as follows:

Our audit fee for the year end audit of the Roman Catholic Church – Diocese of Lismore and associated services is \$ _____ (including out of pocket expenses) plus 10% GST of \$ _____ .

It should be noted that our fees are based on our audit and associated services being able to be carried out utilising accounting records that are maintained in good condition, that key staff members are available during the audit and that all information required is provided in a timely manner in accordance with our timetable for services.

Any additional time incurred due to poor accounting records, lack of assistance from your staff or from information not being available at the time of the audit will be billed additional to the fees noted above at our normal hourly rates.

Audit Independence

As auditor, we are required to be independent of the organisation and free of interests which could be incompatible with integrity and objectivity. In respect of this engagement, we will follow the profession's strict rules and policies regarding auditor independence, as well as certain statutory requirements. We enforce these rules and policies in order to be free of conflicts of interest when discharging our professional responsibilities. We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements and the relevant ethical requirements set down by the profession.

Other

As part of our audit process, we will request from management a written management representation letter prior to our signing of the audit report (annexed hereto is a pro forma of that letter).

The form and content of our report shall reflect our audit findings.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial reports including our respective responsibilities.

If the copy of this letter is not returned and you do not advise us of any changes required to the terms of our engagement then we will proceed on the basis that you have accepted the terms set out in this document.

Yours faithfully,

Acknowledged on behalf of

Signed:

Name:

Title:



AUDIT / FINANCIAL REVIEW PRO-FORMA REPRESENTATION LETTER

[Date]

To the Audit Manager,

We provide the following representations in respect of the audit of our financial statements and records for the year ending _____. These representations are made after making appropriate enquiries and according to the best of our/my knowledge and belief, at the date of this letter:

General

1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with our Boards adopted accounting policies and any applicable legislation.
2. All financial records and related data have been made available for your inspection. All material transactions have been properly recorded in the accounting records underlying the financial statements.
3. There have been no irregularities, including frauds, involving any member or employee of the organisation that could have a material effect on the financial statements.
4. Except as disclosed to you, there have been no:
 - violations or possible violations of laws or regulations, the effects of which should be considered for disclosure in the financial statements or as a basis for recording a contingent loss; or
 - communications from regulatory authorities concerning non-compliance with, or deficiencies in, financial reporting practices.

Assets

5. Assets of the organisation are owned by the entity and there are no known encumbrances on the title of any assets.
6. All assets stated in the accounts physically exist and are not stated in excess of their fair value.

Liabilities

7. All liabilities which have arisen or will arise out of the activities of the organisation to the end of the financial year have been included in the financial statements.
8. There were no contractual commitments for capital expenditure at the balance date not included in the financial statements or the notes thereto.
9. There were no contingent liabilities, including guarantees, at the balance date which are not disclosed in the financial statements or the notes thereto.

Other

10. No events have occurred subsequent to balance date which would require adjustment to or disclosure in the financial statements.
11. The organisation has no plans or intentions that may materially affect the book values or classification of assets and liabilities at the balance date.
12. The minutes of _____ meetings made available to you are a complete and authentic record of all meetings held since the beginning of the financial year to the date of this letter.
13. By the providing of this letter of representation neither management, the Board, nor the legal entity absolve you from any breach of contract, negligence or responsibility to give a full, proper and professional audit service.
14. Tax records required to be maintained during the period were in accordance with the Australian Tax Office requirements (if applicable).

Signed:

Name:

Title:

Organisation:

DIOCESE OF LISMORE



CHART OF ACCOUNTS

Standard Chart of Accounts		
Account	SUB Account	Type
General Cheque Account		Bank
DIF Investment Acc XXXX		Bank
Church Account		Bank
Electronic Clearing Account		Bank
Clergy Clearing Account		Bank
Accounts Receivable		Accounts Receivable
Sundry Debtors		Other Current Asset
Undeposited Funds		Other Current Asset
Building at Cost		Fixed Asset
	Building 1	Fixed Asset
	Building 2	Fixed Asset
	Less Accumulated Depreciation	Fixed Asset
Land at Cost		Fixed Asset
	Lot 1	Fixed Asset
	Lot 1	Fixed Asset
Furniture & Fittings		Fixed Asset
	Furniture & Fittings at Cost	Fixed Asset
	Less Accumulated Depreciation	Fixed Asset
Motor Vehicles		Fixed Asset
	Motor Vehicles at Cost	Fixed Asset
	Less Accumulated Depreciation	Fixed Asset
Plant & Equipment		Fixed Asset
	Plant & Equipment at Cost	Fixed Asset
	Less Accumulated Depreciation	Fixed Asset
Accounts Payable		Accounts Payable
Accrued Charges		Other Current Liability
Bank Overdraft		Other Current Liability
BAS Clearing Account		Other Current Liability
Payroll Liabilities		Other Current Liability
	Provision for Annual Leave	Other Current Liability
	Provision for LSL	Other Current Liability
	Deduction Clearing Acc	Other Current Liability
	PAYG Payable	Other Current Liability
	Superannuation Payable	Other Current Liability
Tax Payable		Other Current Liability
SBF - DIF Loans		Long Term Liability
	XXX - Loan Des1	Long Term Liability
	XXX - Loan Des2	Long Term Liability
Provision for LSL		Long Term Liability
Loans - DIF		Long Term Liability
	XXX - Loan Des1	Long Term Liability
	XXX - Loan Des2	Long Term Liability
Opening Bal Equity		Equity
Retained Earnings		Equity
Administration Fees		Income
Bequests		Income
Collections - Loose		Income
Collections - Planned Giving		Income

Standard Chart of Accounts

Account	SUB Account	Type
Collections - Planned Giving: LDBF Envelopes		Income
DIF Contribution		Income
Donations		Income
Fundraising Income		Income
Fundraising Income: Housie		Income
Hall & Facilities Hire		Income
Insurance Claims		Income
Interest Received		Income
	Bank	Income
	DIF	Income
	Other	Income
Miscellaneous Donations		Income
Other Income		Income
	Bishop's Grant	Income
	ETC	
Pastrol Income		Income
	Funerals	Income
	Weddings	Income
Pious Goods		Income
Rental Income		Income
School Board Contributions		Income
Special Appeals		Income
Votive candle		Income
Advertising and Promotions		Expense
Audit & Accounting Fees		Expense
Bank Charges		Expense
Catechists		Expense
Church Requisites		Expense
Cleaning & Waste Disposal		Expense
Computer Costs		Expense
Contributions to School Loans		Expense
Depreciation		Expense
Diocesan Quotas		Expense
Donation Expenses		Expense
Energy Costs		Expense
	Electricity	Expense
	Gas	Expense
Entertainment & Hospitality		Expense
Fees & Permits		Expense
Fringe Benefits Tax		Expense
Fundraising		Expense
Insurance		Expense
Interest Expense		Expense
Legal Fees		Expense
Motor Vehicle Expenses		Expense
	MV Allowance	Expense
	MV Operating	Expense
Office Consumables		Expense
Office Equipment		Expense
Pastoral Assistants Costs		Expense
	Stipends	Expense
	Petrol	Expense
	Other	Expense
Pastoral Expenses		Expense
Planned Giving Expenses		Expense

Standard Chart of Accounts

Account	SUB Account	Type
Postage & Freight		Expense
Purchase of items for resale		Expense
R & M - major		Expense
R & M - minor (under \$5000)		Expense
Rates		Expense
Rates: Water Rates		Expense
Salaries & Wages		Expense
Security		Expense
Special Appeals Expenses		Expense
Staff Amenities		Expense
Subscriptions & Publications		Expense
Sundry & Misc. Expenses		Expense
Superannuation - lay staff		Expense
Telephone, Fax & Internet		Expense
Training, Seminars & Conferences		Expense
Trans. to School Building Fund		Expense
Travel		Expense
Worker Compensation		Expense
Bank (Online)		Suspense



TRUSTEES OF THE ROMAN CATHOLIC CHURCH
FOR THE DIOCESE OF LISMORE
EXECUTION OF DOCUMENTS UNDER SEAL

DECLARATION

To be completed by or with the full knowledge and consent of the Parish Priest (or appropriate authority) and submitted with full documentation

Post to: Chancery
PO Box 1
Lismore NSW 2480

Deliver to: Chancery
10 Orion Street
Lismore NSW 2480

I, _____
Print Full Name

on behalf of _____
Diocesan / Parish entity

declare the following;

1. I attach the following document/s for execution;
 - a. _____
 - b. _____
 - c. _____
 - d. _____
2. I have thoroughly read the said documents and understand the contents and the consequences of the execution of the said documents. All appropriate advice and authority has been obtained to permit execution.
3. I have authority to submit the attached documents for execution.
4. I recommend and request that BISHOP GEOFFREY JARRETT (or his delegate) execute the attached documents.

Signed: _____

Date: _____

Office use:

Referred by:
Date:

Signed under seal by:
Date:

DIOCESE OF LISMORE



ANNUAL FINANCIAL REPORT TO THE PAROCHIAL COMMUNITY

INCOME		This Year	Last Year
	Collections		
	Bequests & Donations		
	Rental Income		
	Facility hire		
	Fundraising Income		
	Interest Received		
	Votive candle		
	Other Income		
	Total		
EXPENDITURE			
	Catechists & Pastoral Expenses		
	Church Requisites & Cleaning		
	Depreciation		
	Diocesan Quotas		
	Planned Giving, Donation & Fundraising Expenses		
	Interest Expense		
	Motor Vehicle Expenses		
	Parish Office Expenses (include Audit, Accounting and Bank Fees, Salaries & Wages)		
	Repairs		
	Utility & Statutory Costs (Insurance, Energy Costs, Water Rates)		
	Trans. to School Building Fund		
	Total		
SURPLUS / DEFICIT			

EXPLANATORY NOTES

Include a brief commentary that gives the parochial community a true sense of the temporal condition of the parish.

DIOCESE OF LISMORE



ALIENATION OF CHURCH PROPERTY

CHECKLIST

Please review and return with full documentation

Post to: Chancery
PO Box 1
Lismore NSW 2480

Deliver to: Chancery
10 Orion Street
Lismore NSW 2480

Name: _____

Parish / Organisation: _____

Attached



- | | |
|---|--------------------------|
| 1. Description of the property
(including legal title, area, location, improvements and relationship to other properties held by the parish) | <input type="checkbox"/> |
| 2. Estimate of value
(supported by documentary evidence from at least two independent experts, one of whom should be a registered valuer) | <input type="checkbox"/> |
| 3. Reason for seeking permission to alienate Church property | <input type="checkbox"/> |
| 4. Proposed method of alienation
(detail the proposed method of alienation, noting specifically any expressed interest and/or third-party beneficiary from the alienation of the property) | <input type="checkbox"/> |
| 5. Parish pastoral plan
(how is the alienation of the subject property consistent with the parish pastoral plan) | <input type="checkbox"/> |
| 6. Parish financial position
(detail the current financial position of the parish, including projected cash flow) | <input type="checkbox"/> |
| 7. Minutes of the Parish Finance Council | <input type="checkbox"/> |

Signed (Parish Priest): _____

Date: _____

DIOCESE OF LISMORE



MONEY COUNTING FORM

PARISH OF _____ Collections for ____/____/____

Ordinary Sunday / Special Collection for _____
(delete one)

(This Form is to be completed by money counters)

		LOOSE		ENVELOPES	
NOTES	\$100				
	\$50				
	\$20				
	\$10				
	\$5				
COINS	\$2				
	\$1				
	50c				
	20c				
	10c				
	5c				
CHEQUES					
Sub – total	(A)			(B)	

Number of envelopes

Number of cheques

↓

↓

TOTAL COLLECTED

(C)

Counters

Name: _____ Signature: _____

Name: _____ Signature: _____

Name: _____ Signature: _____

PLEASE RETAIN THIS FORM FOR AUDITORS



CHECKLIST

PARISH OF: _____

JANUARY

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.

FEBRUARY

- ☐ Conduct a review of Parish Insurances – ask CCI for assistance.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Lodge December Quarter BAS by 28 February – check due date
- ☐ Reconcile bank account(s) to 31 January.
- ☐ Forward excess Clergy Fund balance (i.e. above \$1,000 per cleric) to the Chancery on last day of month. By-law 6

MARCH

- ☐ Forward quarterly Parish Quota to the Chancery by 1st day of the month.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Forward audited financial report to the Diocesan Office by 31 March.
- ☐ Reconcile bank account(s) and present Financial Report for two months to 28 February to Parish Finance Council at its next scheduled meeting.

APRIL

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Lodge March Quarter BAS by 28 April – check due date
- ☐ Reconcile bank account(s) present Financial Report for three months to 31 March to Parish Finance Council at its next scheduled meeting.

MAY

- ☐ Insurance renewal 1st May.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Reconcile bank account(s) and present Financial Report for four months to 30 April to Parish Finance Council at its next scheduled meeting.
- ☐ Forward excess Clergy Fund balance (i.e. above \$1,000 per cleric) to the Chancery on last day of month. By-law 6

JUNE

- ☐ Forward quarterly Parish Quota to the Chancery by 1st day of the month.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Reconcile banks account(s) and present Financial Report for five months to 31 May to Parish Finance Council at its next scheduled meeting.

JULY

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Reconcile banks account(s) and present Financial Report for six months to 30 June to Parish Finance Council at its next scheduled meeting.
- ☐ Lodge June Quarter BAS by 28 July – check due date

AUGUST

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Reconcile bank account(s) and present Financial Report for seven months to 31 July to Parish Finance Council at its next scheduled meeting.
- ☐ Forward excess Clergy Fund balance (i.e. above \$1,000 per cleric) to the Chancery on last day of month. By-law 6

SEPTEMBER

- ☐ Forward quarterly Parish Quota to the Chancery by 1st day of the month.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Consult with Parish Pastoral Council as to budget priorities for next financial year.
- ☐ Reconcile bank account(s) and present Financial Report for eight months to 31 August to Parish Finance Council at its next scheduled meeting.

OCTOBER

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Lodge September Quarter BAS by 28 October – check due date
- ☐ Reconcile bank account(s) and present Financial Report for nine months to 30 September to Parish Finance Council at its next scheduled meeting.
- ☐ Present to Parish Finance Council the first draft of the annual budget for the next financial year

NOVEMBER

- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Reconcile bank account(s) and present Financial Report for ten months to 31 October to Parish Finance Council at its next scheduled meeting.
- ☐ Forward excess Clergy Fund balance (i.e. above \$1,000 per cleric) to the Chancery on last day of month. By-law 6
- ☐ Review the development of the annual budget for the next financial year
- ☐ Parish Finance Council to confirm the Auditor for the upcoming annual audit.

DECEMBER

- ☐ Forward quarterly Parish Quota to the Chancery by 1st day of the month.
- ☐ Make payment to Clergy Car Scheme by 15th day of the month.
- ☐ Ensure that all creditors due before 31 December are paid.

- ☐ Ensure that all funds due to the parish are collected before 31 December.
- ☐ Complete processing of all transactions
- ☐ Reconcile bank account(s) and present Financial Report for eleven months to 30 November to Parish Finance Council at its next scheduled meeting.
- ☐ Prepare Income and Expenditure Statement and Balance Sheet to 31 December
- ☐ Prepare supporting schedules for Income and Expenditure accounts where necessary and for Balance Sheet accounts, debtors, creditors, investments, loans, land, buildings.
- ☐ Conduct annual stocktake of Assets register for furniture and equipment etc.
- ☐ Present Full Year Financial Report to Parish Finance Committee before 31 December
- ☐ Forward Financial report to Auditor for audit to be completed by end January.
- ☐ Finalise Budget for the succeeding financial year at January / February meeting of Parish Finance Council



INTELLECTUAL PROPERTY AGREEMENT

DEFINITIONS

“TRCCDL” The Trustees of the Roman Catholic Church for the Diocese of Lismore

“the Works” includes all plans, drawings, sketches, specifications and any other material drafted by the Architect for the purpose the subject to this agreement.

“the Project” _____

ASSIGNMENT

8. The Architect (or howsoever identified in the contract) assigns all of its rights and interests in the works to TRCCDL.
9. The Architect gives the following warranties to TRCCDL as to the works;
 - i. the works are original, have been drafted by the Architect, have not been published elsewhere and are not encumbered or subject to any existing licence;
 - ii. the Works are not under consideration by any other person or entity;
 - iii. the Works do not infringe the rights of any third person;
 - iv. the Architect has obtained all the necessary permission (in writing) for the reproduction of Works, including any text or image; and
 - v. all co-Architect(s) have, or have agreed to, execute this Deed.
10. The Architect indemnifies TRCCDL against any and all claims, demands, losses, damages and costs that TRCCDL incurs or may incur as a result of a breach by the Architect of the Architect's obligations and warranties contained in this Agreement.
11. TRCCDL is the owner of the works, and may use the works or any part thereof for any purpose whatsoever, and in any manner whatsoever.

LICENCE

12. TRCCDL grants to be Architects a perpetual, royalty free licence as to the works limited to;

- i. include the Works in full or in part in a thesis or dissertation; and
- ii. photocopy or make electronic copies of the Works for personal use, including for the use of training and development of staff.

13. The Architect may request TRCCDL to consent to the granting of a licence for all uses not included above, including the authorisation of third parties to reproduce or otherwise use all or part of the Works (including figures and tables).

The TRCCDL is under no obligation to consent to the grant of licence to the Architect or any other party in any circumstance.

SIGNED

On behalf of the Trustees of the Roman Catholic Church for the Diocese of Lismore

Date _____

Architect

Date _____

21. AMENDMENTS

Version No.	Section	Date	Amendment
1.8	9.6	10 August 2018	Added new section 9.6 (DFC resolution) <i>Any donation or bequest valued at \$50,000 or more the Bishop is to be notified by the parish priest within seven (7) days.</i>