

## User Guide

### Guidance on the role of a Chaplaincy Treasurer

The Chaplaincy Treasurer has the role of organising the Chaplaincy Finances including keeping appropriate accounts. The following matters are presented for the guidance of those undertaking the role.

- Study and development
- Space for reflection – time for self and for God
- Refreshment

#### Maintenance of accounts

Key to the role is the keeping of proper accounts and records of transactions. There is no set Diocesan format for this and treasurers should use a system with which they are familiar and which, as necessary, is consistent with local legal requirements. Whatever form the accounts take, they should be subject to a formal independent examination or audit on an annual basis prior to the presentation of the accounts to the Chaplaincy Annual Meeting.

#### Annual returns to the Diocese

- A copy of the 'independently examined' (or 'audited') annual accounts of each chaplaincy must be sent to the Finance Secretary as soon as they have been adopted by the annual chaplaincy meeting, and not later than the 31st May each year.
- (b) In addition a completed copy of the Standard Account form (provided each year from the Diocesan Office) should be returned not later than the 30th June each year.

#### “Gift Aid”

Donations to a Chaplaincy may be made in a manner which enhances the value of a contribution from the relevant tax authority for the country where the donor has tax liabilities. The nature of this, and the means of receiving the additional contribution, will vary from country to country but typically might apply to plate collections, regular giving (eg by standing order) and occasional giving (for example one off donations such as in respect of a wedding blessing - NB it is for this reason that ‘fees’ are not applicable to such matters though the donation should be of a similar sum to what might be expected in an English Parish – see below.)

For UK Gift Aid, the registered charity is the Diocese and therefore Gift Aid donations should be forwarded to the Diocesan Office (see below) for processing through the tax system prior to the sum and the additional contribution being credited to the Chaplaincy’s UK account held by

the Diocesan Office. A User Guide outlining how Gift Aid may be used is available. Please contact the Head of Finance for additional information.

### **Wedding blessings etc.**

The 'fees' applicable to English parishes do not apply to our Diocese. However, there is an expectation that individuals should be prepared to make a suitable donation to the Chaplaincy. Taking account of the 'Table of Fees' published annually by the Church Commissioners, Archdeacons, in consultation with the archdeaconry or deanery synod, will determine the appropriate sums in respect of marriages and funerals in each archdeaconry.

### **Collections at Episcopal Services**

Cash received in collections at ordinations and confirmations, at licensings, (including those conducted on the Bishop's behalf by an Assistant Bishop, archdeacon or another priest) and Episcopal visits is wholly to support the Ordination Candidates Fund. (Note: this does not include money given through an 'envelope scheme' which is part of the regular income of the chaplaincy.)

The amount given should be transmitted to the Finance Secretary at the Diocesan Office as soon as possible after the service (see below).

### **Wills & Bequests**

Where an individual wishes to make a bequest in their Will to a Chaplaincy, or indeed the diocese, please contact the Diocesan Secretary/Chief Operating Officer who can provide a suitable form of words which may be used, subject to any overriding local legal requirements.

### **Financial Trusts**

Where the Chaplaincy intends to set up a financial trust the following guidance is given:

- It is important that proper legal advice be taken before any financial trust is set up.
- In many cases it will be preferable, not least because it saves legal and accountancy fees, that the trust be set up under UK law with the Diocesan Board of Finance as the Custodian Trustee and the particular chaplaincy or cause as the beneficiary.
- All trust deeds should, for safety's sake, include a provision that, in the event of the dissolution of the chaplaincy, the property is to be used for the work of the Anglican Diocese in Europe (or, if national law requires, the Anglican Church in that country) as the Bishop of the Diocese directs.

### **Christian Stewardship**

The Diocesan approach to stewardship is currently (2022) under review. Appropriate guidance will be set out following the completion of this review.

Making payments to the Diocesan Bank Account: When making a payment to the Diocesan account, either as a payment to the Diocese or to a Chaplaincy account held by the Diocese, one of the following methods is to be used:

- By a sterling cheque(1) payable to 'The Diocese in Europe Fund'; or
- By internet banking transfer(2) to:

The Diocese in Europe Fund

Bank sort code: 20-06-13

Account number: 40317039

(Please note, if prompted, this is a 'business account'); or

Through a local bank(2) direct to —

The Diocese in Europe Fund

Barclays Bank plc,

Media

27 Soho Square

London, W1D 3QR

Bank sort code: 20-06-13

Account number: 40317039; or

- By instruction to the Finance Secretary to make a transfer from the chaplaincy's sterling account with the Diocese.

**Notes:**

1. *Please remember to enclose a note stating the reason for the cheque to ensure it is credited correctly.*
  2. *Please remember to provide a suitable reference on the transfer to ensure it is credited correctly – a confirmatory note to the Diocesan Finance Secretary would also be advisable to prevent payments going astray.*
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