Archdiocese of Dublin

Administrative Regulations and Guidelines

for Parishes of the Archdiocese of Dublin

May 2024
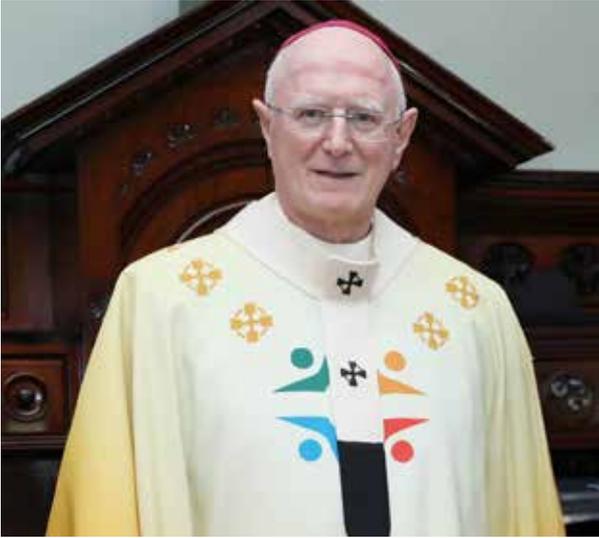
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Introduction

'Over and above places and reasons for membership, the parish community is the human context wherein the evangelising work of the Church is carried out, where Sacraments are celebrated and where charity is exercised, all with missionary zeal, which, apart from being an intrinsic part of pastoral action, is a litmus test of its authenticity.'

(Congregation for the Clergy, *The Apostolic Conversion of the Parish Community in the Service of the Evangelising Mission of the Church,* **2020, 19)**

The charity sector has changed in recent years with the introduction of higher standards and more accountability. The combined parishes are a charitable entity and therefore, we are obliged to meet these new statutory requirements. These guidelines have been created to help parishes understand and comply with both these requirements and the canonical administrative duties that are essential to the running of the parish and our mission.

Although parishes have a distinct existence codified in Canon Law (Canon 515), and the parish priest acts in the person of the parish (Canon 532), the parish priest is subject to the provisions of Canons 1276 and 1287. Where the title parish priest is mentioned in this document, it refers to the priest in charge of the parish with juridical responsibilities. However, the title of the priest with these responsibilities may vary from time to time. Therefore, titles such as Administrator or Moderator also refer to priests who have the authority to act in the name of the parish.

Under Canon 1276, the Archbishop has an obligation to supervise the administration of all goods which belong to parishes; if the Archbishop is not satisfied with the administrative arrangements within a parish, he may issue directions to regulate its affairs. Under Canon 1287, an annual 'account of administration' must be submitted by the parish priest to the Archbishop for consideration by the diocesan Finance Committee.

To comply with the regulations of the Charities Act 2009, all parish administration is combined and reported as one, other than those where the property

> Where the title parish priest is mentioned in this document, it refers to the priest in charge of the parish with juridical responsibilities.

May each parish shine forth to all with the light of the risen Christ and be 'a sanctuary where the thirsty come to drink in the midst of their journey, and a centre of constant missionary outreach.'

assets are owned by the religious orders, to the Charities Regulatory Authority (CRA). While this reduces the burden of administration on individual parishes, it does mean that parishes must be organised in a uniform manner.

These Administrative Regulations and Guidelines will help parish priests to:

+ Review and renew the parish so that it may be an environment of living communion and participation that is mission orientated.
+ Safeguard the temporal assets of the parish and the Archdiocese.
+ Administer effectively and legally the properties, human resources, financial reserves and parishioner records entrusted to his care.
+ Ensure the parish can plan properly to meet financial obligations as they fall due, recording and reporting all financial transactions through a uniform accounting system.
+ Provide accurate, timely and consistent financial reporting to the parish, parishioners, the Archdiocese and external auditors.
+ Ensure the parish provides a safe and comfortable environment for the lay faithful.

Acts of law that are binding in other areas, such as human resources, safeguarding, building regulations, health and safety, and data protection are outlined throughout the document.

Careful application of all the procedures outlined in this publication should help ensure the full compliance of all parishes with both Canon and Civil Law. These guidelines may be amended occasionally to ensure best practice and to reflect any changes in legislation or applicable codes of practice.

I commend these revised guidelines to priests, team members, the Parish Pastoral Council and the Parish Finance Committee. I ask you to study them carefully and suggest you keep this document close at hand so you can consult it and be guided by it.

I want to acknowledge the work of all those involved in reviewing and renewing these guidelines. I am indebted to all in the Diocesan Offices who generously assist and advise parishes on administering a parish and enhancing the pastoral outreach of each parish community. While it is standard practice to brief all newly appointed parish priests on a range of financial and other matters, training supports will be provided, on request, to anyone with responsibility for parish administration in the Archdiocese.

May each parish shine forth to all with the light of the risen Christ and be 'a sanctuary where the thirsty come to drink in the midst of their journey, and a centre of constant missionary outreach.' (Pope Francis, *Evangelii Gaudium*, 28)

With every blessing and encouragement.

Dermot Farrell,
Archbishop of Dublin

Statement of Mission

The great social, cultural and religious change of our time brings challenges and opportunities for all people both for people of faith and those who do not see themselves in this way.

In response, the Archdiocese of Dublin has initiated a process of review and renewal. It is providing a Statement of Mission as a starting point for reflection and conversation in each parish and the diocese as a whole.

Mission

Encounter with the person of Jesus makes us who we are, and shapes what we do. Being at the service of this encounter is the heart of our mission. The living Christ calls and empowers the Dublin Archdiocese to act with resolve and become more fully a place of welcome and compassion, which embodies the power, hope and joy of the gospel.

Vision

Across the Archdiocese, we build up together:

+ Communities that are faith-filled.
+ Communities of co-responsibility through servant leadership.
+ Communities that are active in social justice, and
+ Communities of welcome and inclusion.

We are called to develop new ways to accompany the people of our time. This will require a new thinking and a shift of mindset in everyone.

+ Within the reality of our cultural, social and church context, we must create new possibilities for mission.
+ Supporting people to deepen their faith and relationship with God.
+ Creating the structures that support vibrant communities of faith, and
+ Advocating for those who are on the margins.

Aware of the need for responsible stewardship, and of the diminishing resources available of time, talent and treasure, we are invited into an ongoing process of prayerful dialogue, discernment and decision making, concerning our missionary priorities.

Values

Continuously opening ourselves to the challenges and opportunities provided by change.

Building a culture of dialogue, discernment and solidarity.

Actively participating together as baptised People of God.

Working alongside each other to effect renewal.

Including and accompanying all, especially those on the margins.

Supporting and resourcing faith development.

Committing ourselves to care for the earth and sustainability.

Grounding all we do as communities in the mission and ministry of Jesus.

Pastoral Context for these Guidelines

Building Hope

In his Apostolic Exhortation *Evangelii Gaudium: On the Joy of the Gospel,* Pope Francis says:

> **The parish is the presence of the Church in a given territory, an environment for hearing God's word, for growth in the Christian life, for dialogue, proclamation, charitable outreach, worship and celebration.**
>
> (Pope Francis, *Evangelii Gaudium*, 28)

Archbishop Farrell, in launching the *Building Hope* pastoral renewal initiative, has asked the priests and people of the Archdiocese to look to the future with creativity, enabling its parishes to act now with resolve to become more fully places which embody the power, hope and joy of the gospel. The *Building Hope* initiative seeks to build up the community of those who have encountered and choose to follow the risen Christ, recognising their need for his healing and saving love and reaching out to others to include them in his embrace.

At this time too, the Church is on a Synodal Pathway, in Ireland and in the Church Universal, reflecting on and seeking to re-establish its synodal nature whereby its mission is always based generously in prayerful listening, careful discernment, and locally agreed pastoral action.

This is the context, then, within which the *Statement of Mission* of the Archdiocese has been promoted (2022, opposite) and these renewed Administrative Guidelines are offered, supporting the work of the parish sharing the mission and ministry of Jesus:

> **Because Jesus is good news, the Christian today, and the Christian community, can be good news too, called to mission, sharing the gift of Christ, carrying hope into a world that seeks continuously to know, understand, to live fully and to love.**
>
> (Irish Episcopal Conference, *Share the Good News*, 8)

The Administrative Guidelines provide an opportunity to ensure that all our pastoral efforts are underpinned with helpful, clear, well-known and commonly applied parameters, established for the care and responsible stewardship of the resources of the parish and its community, contributing to the confident building-up of partnerships of parishes, creating new possibilities for mission.

As Pope Francis encourages us:

> **...plant dreams, draw forth prophecies and visions, allow hope to flourish, inspire trust, bind up wounds, weave together relationships, awaken a dawn of hope, learn from one another and create a bright resourcefulness that will enlighten minds, warm hearts, give strength to our hands...**
>
> (Pope Francis, *Address at the Opening of the Synod of Bishops on Young People, the Faith and Vocational Discernment*, 3 October 2018)

A.
Parish Finance

1.   Parish Funds

1.1   Parish funds should be deposited only in financial institutions licenced by the Central Bank of Ireland. Investments of speculative financial instruments, such as equities, tracker bonds or non-euro-denominated assets are prohibited to safeguard fund stability from currency fluctuations and market volatility.

1.2   The Archdiocese offers parishes the opportunity to pool their cash reserves together and then the Finance Secretariat negotiates rates on behalf of parishes.

1.3   Parish bank accounts should be titled: 'The Parish Priest for the time being of … Parish' or alternatively 'the Catholic Parish of …' and to be declared as having charitable status.

1.4   Each parish must maintain a main parish working current account for day-to-day expenses of the parish. An exception to this is where religious houses provide their order church for use as a parish church and do not participate in the Common Fund collection.

1.5   All parish bank accounts are exempt from Deposit Interest Retention Tax (DIRT).

    i)   Parish bank accounts must be declared as exempt by the parish. To declare the bank accounts exempt, use the charity Revenue number CHY 7424. The date on which exemption was granted should be stated as 'Prior to 1922'.

    ii)   All parish bank accounts declared as being exempt from DIRT should also receive a 50% discount on the standard bank charges from Bank of Ireland and Allied Irish Banks. The Finance Secretariat negotiates these discounts with the banks on behalf of parishes.[1]

> **Useful Link**
>
> Visit the Secure Area of the diocesan website for the ***Parish Investment Options*** document.

2.   Financial Procedures and Internal Controls

To ensure effective control and management of parish finances, appropriate procedures must be established and followed by the parish. All income and expenditure must be recorded and accounted for accurately in a clear and precise manner. Internal controls are designed to provide reasonable assurance in the areas of effectiveness of operations, reliability of financial reporting and compliance with laws and regulation.

The following financial procedures and internal controls should be adopted by the parish:

2.1   General

    i)   Segregate duties where possible across a number of individuals to reduce the risk of error and/or fraud by ensuring that no one person has control over all aspects of any financial transaction from counting the cash to recording the income on the Pastoral Management System (PMS) and AccountsIQ (AIQ).[2]

    ii)   Transactions are authorised by those with the proper authority or delegated authority.

    iii)   Evidence of authorisation must be maintained for all transactions. All invoices must be signed by the parish priest as evidence of his approval.

    iv)   Provide training and guidance to staff and volunteers to ensure that they fulfil their duties as outlined in their job description or volunteer agreement.

    v)   Ensure appropriate supervision and management of staff and volunteers.

> **Here to help!**
>
> These guidelines ensure proper financial management, transparency, and accountability within the parish as required by the CRA. Contact the Finance Secretariat for any guidance.

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1   It is the responsibility of the parish to ensure that their bank accounts receive this discount and exemption. The parish should monitor the parish bank statements to ensure that this discount and exemption is being received. The parish should contact the Finance Secretariat or the diocesan bank manager if they are not receiving this.

2   For more information on the PMS, see pages 22 and 23.

2.2 Bank Accounts

i)   All parish bank accounts require at least two authorised signatories on the mandate.

ii) The mandate must state that two signatories need to approve all transactions.

iii) A parish should maintain the minimum number of bank accounts necessary for the parish to operate effectively and efficiently.

iv) All parish bank accounts must promptly be reconciled every month.[3]

v)   All bank reconciliations should be reviewed monthly by an appropriate designated person, from the Finance Committee. Evidence of review should be maintained such as a print-out of the bank reconciliation showing that it is signed and dated when reviewed.

vi) Overdrawn accounts should be avoided, unless there is an authorised overdraft facility in place, to avoid surcharges and interest.

Here to help!

Parishes experiencing financial difficulties should contact the Finance Secretariat or the Office for Financial Development for advice.

2.3 Recording of Income

i)   Detailed records of all income should be maintained, including source, date of receipt and purpose.

ii) For Mass collections, count sheets should be filled in, signed, and dated by the counters. These should be maintained as a record of what was received and counted.

iii) Collections are taken up for specific different purposes and therefore these collections should be counted, recorded, and lodged separately. Income collected for a specific purpose is restricted and should be spent only on what it was collected.

iv) Once the income is received, the income record should be created on the PMS.[4]

v)   Lodge all income to the bank, in a timely manner, without any deductions.

vi) If the income is lodged to a parish bank account, this income will be automatically recorded in AIQ once the end-of-day process has been completed on the PMS.

vii) Income not lodged to a parish bank account, such as Common Fund or Share Fund income, must still be recorded on the PMS. However, the income is not recorded in the parish's AIQ as it has not been lodged to the parish bank account.

viii) If a parish lodges Mass collections or Dues donations into the parish bank account it must then be transferred to the Diocese by giro transfer or by electronic fund transfer (EFT) in a timely manner. The parish's unique six-digit code reference from the giro slip must be used as a reference on the EFT.

Useful Link

Visit the Secure Area of the diocesan website to view the *Sample Count Sheets for Parishes.*

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3   Three weeks after month end is a reasonable timeframe to expect all parish bank accounts to be reconciled.

4   For more information on the PMS, see pages 22 and 23.

2.4 Supplier Payments Process

i) Accruals Accounting and Invoice Process:

+ Parishes must adhere to accruals accounting standards.

> The following details should be on a supplier Invoice:
>
> - Name of the supplier.
> - Address and contact details.
> - VAT registration number.
> - Invoice number.
> - Date.
> - Invoice amount.
> - Bank and payment details.
> - Credit terms.
> - Description of the goods or services received.

+ All supplier invoices should be posted to AIQ using the 'Purchases Module' and its functionality.
+ The process of using a supplier account will help avoid the duplication of payments.
+ Maintain a creditor's ledger and allocate invoices against payments in the individual supplier accounts.
+ Parishes must not process supplier payments as 'bank payments.'
+ Reconcile creditors' statements monthly with the parish records.

ii) Documentation and Filing:

+ Maintain an organised filing system for invoices and documentation supporting each payment, in cheque or EFT number order.
+ Invoices must be filed for each direct debit payment. If emailed, these should be reviewed, filed, and approved with the date the payment was made inserted on the invoice.

iii) Streamlining Approval Process:

Establish regular approval days to streamline the payments and approval process. This can be weekly, bi-weekly, or monthly. This will help to ensure a timely and efficient payments process, providing clarity for staff, the authorised signatories, and to suppliers as to when payment can be expected.

iv) Approval Process:

+ Provide comprehensive documentation such as the invoice and the payment details for the authorisers to review. This should be clear, comprehensive and be in sequential order for approval.
+ The parish priest must sign all invoices as evidence of his approval before an invoice can be paid.
+ Payments to suppliers require appropriate documentation and should not be made without it.
+ Payments should be made via payment runs on AIQ, crossed cheques, or by electronic funds transfer, with very minimal cash payments.
+ Invoices paid by direct debit should be reviewed and approved before the payment is due.

v) New Suppliers Authorisation Process:

+ Each new supplier must fill in a new supplier set-up form.
+ Verify bank details verbally with new suppliers before processing any payments.
+ In cases of changed bank details for existing suppliers, verify the change in bank details verbally with the supplier.
+ Each new supplier must provide evidence of their bank details such as a copy of their bank statement.

Useful Link

Visit the Secure Area of the diocesan website for a template for the *New Supplier Set-up Form* and the *Procurement Policy.*

2.5 Online Banking

i) Ensure online banking systems observe the same level of cash management, controls, and security as for any other methods of payment.

ii) All online payments and new beneficiaries require approval from two authorised signatories.

Helpful tip!

Never share online banking log on details such as usernames, passwords or Digipasses with anyone else.

2.6 Cheques

i) Keep cheque books in a secure location with access limited to approved personnel.

ii) All parish cheques must be signed by two authorised signatories.

iii) Cheques should never be pre-signed under any circumstances.

iv) Accompany each cheque with appropriate documentation such as an invoice, for signatories to review, to ensure all is in order before signing the cheque.

v) Consider online banking for cost effectiveness, provided there is proper segregation of duties.

2.7 Payments to Employees

i) All payments to employees, vouched and approved expenses, must be taxed in compliance with Revenue taxation requirements for PAYE workers.

ii) All parishes should use the diocesan-recommended payroll provider. This will ensure greater efficiencies, reduce the likelihood of any manual errors and be more cost-efficient for the parish and all parishes within the parish partnership.

iii) Effective from 1 January 2024, the Finance Act 2022 has introduced a new reporting obligation for all employers. This is known as Enhanced Reporting Requirement (ERR). Certain non-taxable expenses paid to employees, such as travel expenses, subsistence and small gifts such as vouchers, must be reported to the Revenue Commissioners through Revenue Online System (ROS) on or before the date the employee is paid.[5]

2.8 Employee Expenses

i) Expenses should only be reimbursed when accompanied by an appropriate claim including details such as the date, the purpose for which the expense was incurred and, where appropriate, supporting receipts.

ii) All employee expenses should be approved by the parish priest before they are reimbursed to the employee. Evidence of approval should be maintained.

2.9 Petty Cash

Where the parish has a petty cash box or account in place, the following procedures should be implemented:

i) One person should be responsible for operating the petty cash account.

ii) An imprest system should be in place with the float reinstated at least quarterly with a cashed cheque.

iii) Limit payments from the petty cash account to transactions less than €100.

iv) Ensure dockets are signed by the recipient, with accompanying details of the purpose and receipts where necessary.

v) Monthly reconciliation and review of the petty cash account must take place by a competent person.

3. Family Offering

3.1 In each parish a Family Offering collection should be arranged to fund the running costs of the parish and the maintenance of the parochial properties.

3.2 Any door-to-door envelope collections should be carefully organised to ensure the safety and security of both the collectors and the collection. Every effort should be made to rotate the collectors and to vary the time of collecting and the routes taken.

3.3 Parishes are encouraged to request such donations by standing order.

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5   Further information is available from Revenue at ww.revenue.ie/err.

4. Mass Collections

Two Mass collections must be taken up separately, in sealed baskets and passed along the pews at each Mass open to the public that fulfils the Sunday or Holy Day obligations.

+   The First Collection is for the Common Fund for the support of priests.
+   The Second Collection is the Share Fund Collection, which helps meet the costs of the diocesan support services to parishes. Share also financially supports disadvantaged parishes.

When must the Common and Share Fund Mass collections be lodged?

Every week, each collection must be counted separately and lodged in full during the week.

How must the Common and Share Fund Mass collections be lodged?

Parishes must use the specially printed giro books printed by the Finance Secretariat to transfer the collections directly to the relevant bank accounts. Standard bank transfer slips should not be used to lodge these collections. Parishes are asked not to submit weekly collections by cheque.

5. Giro Books

Each parish is issued a specially printed and personalised giro book. These giro books must be used in all cases where giros are required, including Mass collections, Dues and Stole Fees. This greatly assists the Finance Secretariat in recording the correct parish information and is the most efficient way to do so.

They include:

+   A unique six-digit code that identifies the parish, the purpose of the collection and the week to which it relates.
+   The first three digits identifies your parish; the fourth digit identifies the collection.
+   The fifth and sixth digits determine the relevant weekend.
+   There are special giro slips at the back of the giro book for Holy Days.
+   Personalised giros books for each parish are available from the Finance Secretariat.

Can my parish transfer the Common and Share Fund Mass collections by other means?

Yes, these can be transfered through online banking only if your parish inputs the six-digit giro book code from the giro slip for that week as a reference on the bank transfer.

Can funds from Mass collections be diverted elsewhere?

No portion of Mass collection donations should ever be diverted for any other purpose.

Are other collections allowed at Mass?

Under no circumstances are other collections allowed, unless approved by the Archbishop. Occasionally, special collections are approved that replace the second collection.

Can parishioners donate to Mass collections by other means?

Yes, Mass collection donations can be made online through the parish websites where they have a 'Donate' button and through the 'Donate' button on the diocesan website. Parishes may also receive Mass collection donations through Tap & Go machines.

How are online/Tap and Go Mass collections lodged?

These Mass collections should be set up to be lodged directly to the appropriate bank account. The Finance Secretariat apportions Tap & Go and online donations for Mass collections 60/40 between the Common Fund and the Share Fund.

Can your parish benefit from the charitable donations scheme from all online donations?

Yes, all traceable online donations received from parishioners that are not anonymous can be included in a parish claim once all Revenue's criteria are met.

Helpful tip!

If the parish receives online donations through the recommended supplier this income can be uploaded onto the PMS. See the Secure Area for the training video on how to do this.

What happens to Tap & Go donations?

The Tap & Go donations received for Mass collections are reported to the parish through the PMS. These donations are currently not traceable to the donor, however this is being explored.

6. Common Fund

Income Streams for the Common Fund

The Common Fund income is made up of:

+ The First Collection at Mass.[6]
+ Dues[7] which take place seasonally at Easter, Summer/Harvest and Christmas.
+ A portion of the Stole Fee sacrament donations received for baptisms, weddings, and funerals.

Management of the Common Fund

The Management and Executive Committees of the Common Fund oversee the Common Fund. It is administered by the Finance Secretariat.

6.1   Dues Donations

When must Dues be lodged?

Four to six weeks after the Christmas, Easter and Summer/Harvest Dues are received. Parishes should remit Dues amounts received to:

+ Avoid the accumulation in parish safes, and
+ Enable the Finance Secretariat to finalise the accounting period.
+ Report to the Common Fund Committee, for timely and accurate decision making.

What if the parish has not received all expected Dues on time?

Do not wait until the parish receives all the season's Dues. Any further Dues received can be subsequently lodged.

Can the parish lodge Dues for different seasons together?

No, all Dues must be lodged in advance of the next season's Dues collection to ensure accurate recording and reporting.

Can funds from Dues be diverted elsewhere?

No portion of Dues may be diverted for any other purpose. This income is solely for the Common fund.

Can Dues donations be made online?

Yes, online Dues donations are made through the parish or diocesan websites and should be lodged directly to the Common Fund bank account.

There are procedures to implement for online Dues donations:

i)   The parish should make Dues appeals available on the online platforms to allow parishioners to make traceable donations.

ii)   Online Dues donations should be uploaded from a report which is available from the preferred online donations supplier to the PMS. This will allow these donations to be acknowledged and included as part of the parish's claim under the charitable donations scheme.

Useful Link!

Visit the Secure Area for the training video on *How to Upload Donations Received Online.*

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6   Which should be passed along the pews through sealed baskets. See section 4.

7   For further information on best practices for Dues in a parish, please refer to the Funding section of the document, on page 35.

Acknowledgment of donations

It is a requirement of the CRA that parishes issue receipts annually to parishioners. All traceable donations to Family Offering, Dues, Common Fund and Share Fund collections must be acknowledged.

Transparency on donations

There should be transparency with parishioners on donations received and how these donations have been spent.

6.2 Stole Fees

When must Stole Fees be lodged to the Common Fund?

The Common Fund portion of Stole Fees must be lodged to the Common Fund every quarter by the 15th of the following month. These must be lodged using the specially printed Stole Fee giro book personalised for the parish or EFT to the Common Fund bank account.

How must the donations for sacraments be apportioned?

Stole Fee donations must be apportioned in line with the policy for each sacrament:

Sacrament	Amount to celebrant	Amount to Common Fund	Amount to Parish
Baptism	50%	50%	Nil
Wedding	50%	50%	Nil
Funeral[8]	25%	25%	50%

How are payments from the undertaker processed?

The parish should receive a monthly payment from the funeral undertaker along with a remittance every month. The remittance should inform the parish the funerals to which the payment relates. If the parish is not in receipt of a remittance this should be requested from the undertakers.

How can the parish ensure the correct payments are received from the undertakers?

Keep a record of the funerals that have taken place each month and reconcile this to the payment received from the undertaker to ensure that the parish has received the correct amount.

All parishes are required to use one uniform accounting system, AIQ. This facilitates the preparation of the financial statements and the external audit of the combined parishes along with the other relevant funds in the charity, the Parishes of the Diocese of Dublin.

8   If a payment of €75 is being made to the Sacristan from the parish portion of the Stole Fee this must be done through payroll. Under no circumstances can untaxed payments be made to a sacristan.

What should a parish do if it is not receiving the monthly payment for funerals from an undertaker or the amount does not reconcile correctly?

If a parish is experiencing any delays in receiving funeral Stole Fees, contact the funeral undertaker straightaway. If there is any discrepancy when the payment received is reconciled to the parish records resolve the issue with the undertaker.

Can funds from Stole Fees be diverted elsewhere?

No portion of Stole Fees may be diverted for any purpose other than the agreed Stole apportionments.

Here to help!

Contact the Finance Secretariat if you need any help with Stole Fees either from a reconciliation point of view or resolving any issues that the parish may have with undertakers.

7.   Shrines

Shrines form an important part of parish income. Shrines should be emptied and counted by two people on at least a weekly basis. Shrines should be lodged gross, without any deduction.

8.   Policy regarding Other Church Collections

Collection Location	Who can collect in Churches, on Church grounds & at gates
Parish Churches	Only Common Fund and Share Fund collections can be taken up in churches unless otherwise approved by the Archbishop.
Church Grounds	Only local conferences of the St Vincent de Paul Society are permitted.
Church Gates	By prior approval by the parish priest only. Garda permits are required.[9]

9.   Collecting and Counting Money

How to manage the collecting of cash

+   Secure closed collection bags must be used for Mass collections instead of open baskets.
+   Collections should remain visible on or near the sanctuary until after Mass has concluded. Mass collections must then be placed directly into a secure, locked safe by two people. An exception applies where the parish has a direct chute in this area to the secured safe.
+   One person should not be alone with the cash at any stage from the time the cash is donated to the point when the cash is lodged into the bank.
+   Each collection should be counted and lodged separately. Collections must be recorded on count sheets with a record of the date, count team information and amounts collected. Records must be maintained for six years plus the year it relates to.

These guidelines ensure proper financial management, transparency, and accountability within the parish, reducing the risk of errors and fraudulent activities.

9   Parishes should be mindful that regular gate collections may affect church collections and should be considered fully.

How to manage the counting of cash:

+   Always have a count team with a minimum of two persons counting income.
+   These count teams should be rotated where possible.
+   Never leave the cash in the room unattended.
+   Maintain security if there are any callers to the building, known or unknown.
+   CCTV should be installed in areas where cash is held and in any room that cash is counted.
+   Count each collection and all donations (First Collection, Share Collection, Special Collections, Dues, Family Offering, Shrines and other sources of income) separately and record the amount collected on count sheets. These count sheets must be retained for seven years (minimum of six years is regulation).
+   No cash deductions should be made for any purpose from donations.

Useful Link

Visit the Secure Area of the diocesan website for further guidance on cash controls. See ***Policies and Procedures for Cash Management.***

10. Procedures for Transporting Cash

✓ **Never alone**
Transportation of money should not be done alone by any one individual.

✓ **Change times**
The times that the money is transported and lodged to the bank should be changed to avoid a clear pattern being identifiable by others.

✓ **Extra security**
On any occasion where a large amount of cash is being transported, appropriate security measures should be implemented.

✓ **Advise**
All persons handling money on behalf of the parish should be specifically advised in the event of any incident to hand over the money if under threat as money can be replaced.

✓ **External companies**
Parishes should contact the Finance Secretariat before engaging the services of an external cash collection company.

✓ **Review regularly**
The parish priest with the advice of the Parish Finance Committee should regularly review the procedures in place in the parish.

11. Donations

The landscape of donating has evolved in recent years. To facilitate all parishioners in this changing landscape, parishes should offer their parishioners several ways in which they can donate through cash, envelopes, standing orders, and digital giving.[10] Traceable donations are always the preferred due to the potential for parishes to receive additional income through the charitable donations scheme. Standing orders[11] are the preferred option as they provide a degree of certainty, are cost effective and straightforward to administer.

10 The Office for Financial Development will advise in due course in relation to QR codes.
11   See standing orders in the Financial Development and Funding section, on page 33.

11.1 Tap & Go Donations and Online Donations

Digital giving through Tap & Go devices and online donation facilities should be available for parishioners. Contactless methods offer convenience for parishioners in a time when fewer people carry cash.

Parishes must consult with the diocese when considering the implementation of Tap & Go machines.

Here to help!

The Office for Financial Development regularly reviews Tap and Go and online suppliers, making recommendations to parishes.

+ Tap & Go and online donations must comply with best practices in financial transparency and data protection as mandated for digital giving.
+ Parishes must ensure that these donation methods comply with Payment Card Industry Data Security Standard (PCI DSS) requirements to safeguard donors' financial information.[12]
+ Donations received through Tap & Go and online donations should be linked directly to the appropriate bank account. This centralised approach reduces costs and facilitates the timely allocation and recording of these donations. The Finance Secretariat apportions these donations 60/40 between the Common Fund and the Share Fund.
+ The allocation and reporting of Tap & Go donations collected for Mass offerings from parishioners is communicated each month to parishes via the PMS.[13]

11.2 Internal controls and procedures for parish online platforms and Tap & Go donations:

i)   General Guidance

✓ Implement monthly reconciliations on all online donations to verify completeness and accuracy of the online income received and that the charges applied are correct.

✓ Be familiar with the agreed supplier charges within the contract. A variety of rates are charged on different types of bank cards.

✓ Complete and submit the annual compliance forms on a timely basis to the merchant service providers to avoid non-compliance fees.

11.3 Procedures and Controls to Process Refunds

Occasionally, there may be a reason for a refund of a donation made through your parish Tap & Go device, online donations, or point-of-sale terminals.

These requests should be monitored carefully, and a refund should only be issued following the approval of the parish priest in terms of parish income and the Finance Secretariat for Common and Share Fund income.

The refund from a parish Tap and Go terminal should be issued through the parish payments process with the appropriate approval documentation provided to the signatories approving the payment.[14]

Refunds on a point-of-sale terminal in the parish should issue a receipt directly from the terminal. The person receiving the refund must sign the receipt and provide their name, address and contact phone number. The original copy is kept by the parish.

A parish is not expected to be asked to provide refunds on a regular basis. If a pattern emerges and refunds are common, contact the Finance Secretariat for advice.

Useful Link

Visit the Secure Area of the diocesan website for *Policies and Procedures for Digital Giving Refunds.*

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12 Ensure your parish signs an annual PCI compliance form to avoid additional PCI non compliance fees.
13 The Office for Financial Development is working on the Tap & Go data being traceable back to the donor. Once this is completed your parish will be able to include these donations in the parish's claim under the charitable donations scheme once all the criteria are met.
14 For further information on payment processes, see page 10.

11.4 Other Income and Payments

AccountsIQ for management of Parish Debtors

To ensure accurate accruals-based accounting and prevent missed receipts, it is advised that parishes utilise the sales functionality in AIQ for all debtors' transactions. This should also include revenue streams such as car park fees and facility rentals and leases.

Share Assistance

Share assistance to some parishes is provided by way of interest-free loan. This is repayable to the Share Fund if the parish comes into money or alternatively over a period after the parish debt has been cleared.

Leasing of Equipment

Parishes should seek advice from the Finance Secretariat before entering into any lease agreement, as this method of procurement is typically more expensive and legally onerous than an outright purchase. If a parish can afford to purchase the equipment outright, it should do so.

Procurement over €10,000

For purchases of goods or services above €10,000 a parish should obtain three quotes from different suppliers to ensure that it is receiving value for money. These quotes should be considered by the Parish Finance Committee in order to recommend a preferred provider to the priest. The priest should approve the purchase of all goods and services.

Useful Link

Visit the Secure Area of the diocesan website for *Parish of the Procurement policy*.

Conflicts of Interest

Any conflict of interest in terms of the suppliers should be disclosed and considered before a decision is made with regards to the chosen supplier.

Recommended Suppliers

The Diocesan Offices negotiates with suppliers on behalf of parishes. For example, utility contracts are renegotiated regularly. Parishes are strongly encouraged to sign up to these offers. This strengthens the Finance Secretariat's position when negotiating with suppliers on behalf of parishes.

Efficiencies can be obtained by using the same supplier within a parish partnership – for example, using the recommended payroll provider. Please discuss at your Partnership Finance Forum.

12. Charitable Donations Scheme

12.1 The charitable donations scheme (the scheme) is a tax relief scheme that can significantly enhance the value of donations received by charities. It is a very important source of income scheme for parishes.

Under the scheme, traceable donations over €250 donated by any one donor in a tax year are eligible. The tax relief available can potentially increase the value of donations from parishioners by 45%. This is quantified by way of the following two examples:

(a) €250 donation may receive tax relief of €112, and

(b) €1,000 donation has the potential to generate additional income of €449 in tax relief.

12.2 Eligible donations must be non-repayable and in a monetary form. There must be no benefits to the donor, or any person connected with the donor.

12.3 Qualifying donations, including those from standing orders, online contributions, electronic fund transfers, cash, or cheques received in envelopes for various collections, must be easily identifiable in parish records for tax relief claims.

12.4 Cash donations without traceability, such as those placed in basket collections, do not qualify for relief.

12.5 Parishes should use the PMS[15] to manage and acknowledge parishioner records. If all its functionality is used it should streamline the communication processes with parishioners.

15 For more information on the PMS, see pages 22 and 23.

12.6 Parishes should encourage standing orders, envelope donations, or online donations because these are traceable back to the donor. This may increase the potential income from the scheme once the criteria are met.

12.7 Parishes should ask parishioners to complete and sign either the Annual Tax Reclaim Form or Enduring Certificate Form[16], declaring that they consent to their information being maintained and included in the parish's claim.

12.8 Parishes should use the PMS to prepare and submit a claim as it will make the process more efficient and will significantly reduce the time required to prepare and submit parish claims.

12.9 A claim should be submitted on the Revenue Online System (ROS) under the tax registration number for the parish.

12.10 Records of donations, bank statements, and signed donor consent forms for income tax relief included in a claim must be maintained for seven years for any future potential audits.

Useful Link

Visit the Secure Area of the diocesan website for the latest annual *Annual Certificate Form and Enduring Certificate Form (previously called CHY3 and CHY4 Forms)* issued by Revenue and for training videos on how to do process a claim on PMS.

Here to help!

The Finance Secretariat can assist with any difficulties arising during the claim process and offers training to parishes on how to process a claim. The Office for Financial Development can advise parishes on maximising tax refund claims.

Helpful Tips

At all times be compliant with Data Protection obligations with regards to gathering donor information and making claims under the scheme.

What information can the parish fill in on the forms in advance?

+ The tax year.
+ The name of the parish.
+ CHY Reference Number - (CHY 7424).
+ The donor's name.
+ The donor's address.

What information is then required from the donor on the form?

+ Insert their PPS number.
+ Sign and date the form.

Here to help!

Contact the Diocesan Data Protection Officer if there are any queries about the Data Protection obligations.

13. VAT Compensation Scheme for Charities

What is the VAT Compensation Scheme?

The VAT Compensation Scheme provides reimbursement to charities for a portion of the VAT incurred on goods or services, provided these expenses are related to privately raised income and are purchased using non-statutory or non-public funds.

What is available?

There is currently a cap of €1 million VAT eligible expenses per claim.

How much is paid out is determined based on the submitted claims, available funds allocated to the scheme and the number of claims from other charities within the sector.[17]

Who manages the claim on behalf of the parishes?

The Finance Secretariat manages and submits VAT claims on behalf of the Parishes of the Diocese of Dublin. The Finance Secretariat carries out the process of establishing eligibility, calculating qualifying and non-qualifying income, calculating the qualifying VAT and submitting the claim by the 30th June for the previous year's eligible expenses.

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16 The Annual Tax Reclaim Form or Enduring Certificate Form were previously known as the CHY 3 and CHY 4 forms.

17 Further detail is available on www.revenue.ie.

What must the parish do?

+   In AIQ, when a parish is recording an invoice, it must 'tag' the VAT rate[18] that has been charged by that supplier on the invoice. This allows the Finance Secretariat to calculate the VAT paid by parishes on goods and services throughout the year.

+   Parishes must retain all books, records, and documents relevant to the claim for a period of 7 years for all VAT records which form the basis for the claim.

14.   Accounting Books and Records

14.1   The Charities Act states that all charities must keep proper books of account and a failure to do so is an offence. The Charities Act specifies that charities must keep accounting records for a minimum of seven years from the financial year in which they were made (6 years plus 1 year).

14.2   Canon Law[19] also requires accounting records to be maintained. The accounting records should be available for inspection and be made available to successive parish priests, including all documentation such as capital expenditure records, professional engagement letters, contracts, other relevant documents, and receipts.

14.3   All parishes are required to use one uniform accounting system, AIQ. This facilitates the preparation of the financial statements and the external audit of the combined parishes along with the other relevant funds in the charity, the Parishes of the Diocese of Dublin.

14.4   It is the responsibility of the parish priest to ensure that the parish has proper books and records. The Parish Finance Committee should conduct at a minimum quarterly review of the financial position of the parish as well as reviewing the parish accounts on an annual basis.

15.   Annual Budgets

15.1   Parish budgets, as mandated by Canon Law[20], must be prepared annually to project income and expenditure for the upcoming year. This will aid the priest in financial planning for the upcoming year and ensure tighter controls and financial management.

15.2   The proposed budget should be presented to the Parish Finance Committee by their last meeting in the preceding year. The minutes of the meeting should record their approval of the budget.

15.3   Parish should upload their annual budget onto AIQ.

15.4   At a minimum, quarterly management accounts should be presented to the Parish Finance Committee, such as a Profit & Loss Account and Balance Sheet report from AIQ to monitor and review the financial position.

15.5   Reports to the Parish Finance Committee must include a comparison of budgeted figures along with the actual income and expenditure and key variances explained, along with a review of the parish Balance Sheet. These reports, along with any other reports, requested by the committee should be presented to them to enable the committee to effectively carry out financial planning and to monitor and control the parish finances.

Useful Link

Visit The Secure Area of the diocesan website which contains training videos on *Using the Budget Functionality in AccountsIQ.*

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18 If the VAT rate is not tagged there is no guarantee that the transaction can be included in the VAT claim.
19 Canon 1284 §2
20 Canon 1284 §3

16. Statutory Financial Reporting Annual Audit

The Parishes of the Diocese of Dublin are mandated by the Charities Act to undergo annual independent audit. The Finance Secretariat appoints registered auditors for the purpose of auditing the combined parishes along with other restricted funds of the Charity.

The Charity must comply with the Financial Reporting Standard (FRS102) as well as follow the recommended best practices for charities detailed in the Statement of Recommended Practices (SORP). This is managed by the Finance Secretariat on behalf of parishes.

Under Canon Law the Archbishop must exercise careful vigilance over the administration of temporal goods by parishes.[21] The Archbishop has entrusted the Financial Administrator of the Archdiocese[22] with this role, who is assisted in this responsibility by the application of these Administrative Regulations Guidelines for Parishes and by the signed annual report of the auditors.

16.1 Requirements for the Annual Audit Process & Parish Accounts

i) Assign a contact person

Each Parish must designate a main contact for accounting and audit matters. This person is responsible for:

- ✓ The timely preparation of the parish accounting records.
- ✓ Ensuring the submission of the audit pack by the deadline.
- ✓ Supplying the appropriate back up to the Finance Secretariat if required by the external auditors in a timely manner.

ii) Parish Centres

Ensure that the Parish Finance Committee reviews the books and records of the Parish Centre, if the parish has one. These transactions must be recorded in AIQ as part of the annual parish accounts.

iii) Parish Finance Committee Approval

As soon as the parish accounts are ready for review and ratification by the Parish Finance Committee a committee meeting should be arranged for the first quarter of the New Year to ensure the parish meets the submission deadline.

iv) Sign off parish accounts

The audit pack should be signed off by the parish priest and the chair of the Parish Finance Committee before submitting.

v) Submission date - 31st March

In order for the Finance Secretariat to meet the reporting obligations and CRA deadlines for the charity on behalf of the parishes, parishes must submit their signed audit pack to the Finance Secretariat by the 31 March at the latest each year.

vi) Publishing parish accounts

Once the external audit for the charity for the combined parishes is complete, the parish should publish the parish accounts to their parishioners in a summary format. This should be presented at Mass by a member of the Parish Finance Committee.

The summary should be included in a publication and form part of the parish newsletter.[23]

Helpful Tip!

See training videos on the Secure Area for how to run reports on AIQ.

Helpful Tip!

The parish must take care not to disclose the salary costs if there is only one employee employed by the parish. The salary costs must then be grouped with other costs to avoid disclosing the employee's salary.

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21 Canon 1284 §2, 3°
22 Canon 1278
23 Detail of income and expenditure and reserves for the year should be provided.

17. Role of the Finance Secretariat

17.1 Finalising Parish Records

The Finance Secretariat assists parishes in finalising their final accounts by bringing them from 'receipts and payments' to an 'accrual' basis of accounting. This ensures they are in line with FRS102 (SORP). The Finance Secretariat processes material journals required by parishes such as accrued income, deferred income, depreciation, and prepayment journals. The parish may record its own financial accounting journals if they have the appropriate expertise however please discuss this with the Finance Secretariat before acting.

17.2 Combined Parish Accounts

The final stage of the process is that the Finance Secretariat combines all the parishes and other funds of the Charity and prepares the financial statements for the Charity for statutory purposes.

Useful Link

Visit the Secure Area of the diocesan website for the document *Finance Secretariat's Role in Preparation of Financial Statements for the Combined Parishes*.

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18. Pastoral Management System (PMS)

The Pastoral Management System (PMS) is a cloud-based, software system with lots of features that help administration processes run more efficiently. It is a customer relationship system (CRM) and is on the Salesforce platform.

18.1 Finances and Pastoral Management System

i)   The PMS is integrated with AIQ and must be used to record all income and lodgements in a parish.

ii)   As well as recording the income the PMS system can produce acknowledgement letters to parishioners detailing the contributions received from them to the different income streams.

iii) Parishes must acknowledge donations from parishioners annually. These letters must detail the amounts contributed.

      The PMS has several different template acknowledgement letters for the parish to choose from or each parish can use their own letter template.

iv)   Contributions exceeding €250 from a single parishioner across various income sources will be automatically included in a claim on the PMS, if eligible.

Helpful Tip!

Reports can be run on the PMS which show parishioner donations below the €250 threshold. The parish could promote the benefit of receiving donations above this threshold.

18.2 Other features of the Pastoral Management System

When incorporated fully into the parish, the PMS has several functions and features that would support the parish, some of which include:

i)   A calendar for parish events, with all the dates being recorded in one place.

ii)   Recording and reporting of Sacraments, Funerals and Ministry.

iii)   Printing of Certificates and lists for the Sacraments.

iv)   Records weekly, monthly, annual donations and collections (envelopes / standing order).

v)   Management of parish groups.

vi)   Recording and managing household contact details.

vii)   Mail merge capabilities for letters and labels.

viii) Access to updated policies and procedures.

ix)   The automatic apportionment of the Stole Fee income into the correct split in the correct general ledger account.

x)   Management of parishioner data, households, and family relationships.

xi)   Creation of automated workflows for tasks such as sending donation acknowledgment emails.

xii)   Automation of the annual claim for the charitable donations scheme, including the ability to export the claim and upload the claim to ROS in the correct format.

xiii) Robust security features, including Multi-Factor Authentication, to protect data.

xiv)   Tracking of donations, management of donor information, and monitoring of donor engagement and giving history.

xv)   Management of sacramental records for members, including baptism, confirmation, and marriage records.

xvi)   The facilitation of automated sacramental reminders and appointment scheduling.

xvii) Access to parish data and PMS features 'on-the-go' using the Salesforce mobile app. All parishioners contact details can be accessed in a secure manner.

xviii) Saving all other contact details for example plumber, electrician, bank, and school.

xix)   A place to store and hold parish policies and contracts.

19. Helpdesk

The Finance Secretariat operates a helpdesk to address parish queries regarding PMS and AIQ. Support requests can be logged through the PMS or inquiries can be made via email at helpdesk@dublindiocese.ie.

20. Training

Ensure that the parish engages with the support and annual training that is offered by the Finance Secretariat.

Helpful Tip!

Training for new staff on the PMS and AIQ can be requested from the Finance Secretariat. Parishes are also invited to attend group training sessions, offered both in person and online. A training brochure is released every year.

Useful Link

Visit the Secure Area of the diocesan website for Pastoral Management System Training Resources such as videos and step-by-step guides.

21. Fraud

Any suspected fraud in parishes must be promptly reported to the Finance Secretariat, which will advise the parish accordingly and assist in any investigation. Incidents of fraud must be reported to the external auditors and the relevant authorities.

B.
Parish Finance Committees

The Code of Canon Law, Canon 537 states: 'In each parish there must be a Finance Committee to help the parish priest in the administration of the goods of the parish, without prejudice to Canon 532. It is ruled by the universal law and by the norms laid down by the diocesan Bishop and is composed of members of the faithful selected in accordance with these norms.'

All parishes must have a Parish Finance Committee with which the parish priest must consult on financial and other parish matters for advice to avoid acting invalidly. Under Canon Law the parish priest has the ultimate responsibility for the financial administration of the parish. The Parish Finance Committee (the committee) is an advisory committee and should assist the parish priest by making recommendations and clarifying issues so that the priest is fully aware of all aspects of parish finances, laws and regulations when making decisions.

1.   Role of the Parish Finance Committee[1]

The role of the committee is an advisory role:

i)   Advise the parish priest on financial matters and other relevant matters pertaining to the parish, taking into account the pastoral needs of the parish as set out by the Parish Pastoral Council.

ii)   Provide oversight of the maintenance of proper books and records, and the implementation of effective internal financial controls, but not necessarily the day-to-day completion of the financial records.

iii) Provide a formal and critical review of the parish accounts, including review of the Income and Expenditure Account, Balance Sheet, and any other relevant reports for the parish, which should be reviewed by the committee on a quarterly basis at least.

iv)   Review the annual parish financial accounts for each financial year ending 31 December. The committee formally recommends the approval of the parish accounts once they are satisfied that they are in order.

v)   Ensure the submission of the parish audit pack to the Finance Secretariat, signed by the chair of the committee and the parish priest. The Finance Secretariat will then assist the parish in completing the parish's accounts and begin the audit process.

vi)   Ensure that parishioners are informed of the financial outcome for the parish each year, highlighting the parish income, including donations received from parishioners and detailing the parish expenditure.

vii) Once a year a member of the committee should present the parish accounts at Mass.

viii) Prepare and approve the annual budgets for the parish, including estimated income and expenditure for the forthcoming year. This will facilitate the monitoring and reporting of actual income and expenditure against the budget, which is essential for the committee to make informed recommendations to the parish priest.

1   This is not an exhaustive list. From time-to-time, other relevant matters may be referred by the parish priest to the committee.

ix)   Develop a policy and a fundraising approach to be taken by the parish if it is engaging in fundraising. The committee should set a target, monitor the results and report on the progress to the parishioners for transparency. See the Financial Development and Funding section in these guidelines for further guidance.

x)   Ensure that any restricted funds are used only for their specific purpose.

xi)   Ensure acknowledgements and receipts for donations, including an annual statement of contributions are sent to parishioners.

xii) Maintain parish property.

xiii) Review of insurance cover.

xiv) Ensure adequate financing arrangements are in place for all new projects (building or otherwise).

xv)   Recommend the appointment of professional service providers and deal with architects, builders and other key contractors.

xvi) Ensure the parish is compliant with health and safety regulations.

xvii) Ensure the parish is compliant with Data Protection laws.

xviii) Ensure the parish is compliant with the Charities Act.

xix) Participate in the local Partnership Finance Forum.

2.   Terms of Reference for the Parish Finance Committee

2.1   The Parish Finance Committee must have Terms of Reference and each member appointed should be provided with a copy.

2.2   If there are subcommittees reporting into the Parish Finance Committee, this should be noted in the Terms of Reference.

2.3   The Terms of Reference should be reviewed and updated periodically to ensure it is up to date.

Useful Link

Visit the Secure Area of the diocesan website for *Terms of Reference for Parish Pastoral Centre Committees.*

3. Membership of the Parish Finance Committee

Members that should be on the committee:

+ The membership shall consist of all the priests in a parish and at least an equal number of lay members from the community of faith.
+ In parishes where there are two or fewer priests, the membership should consist of a minimum of five persons, including lay people and the clergy.
+ Total membership should not exceed eight people.
+ The parish priest, having consulted with the other priests in the parish, should appoint the members to the committee and select the chairperson.
+ The chairperson should be a layperson experienced in financial and business matters.
+ The parish priest may not employ any committee member in any capacity.
+ The committee may not necessarily be involved in the day-to-day management of parish finances. However, members may be on the bank mandates as a signatory to approve payments and other banking matters along with a second signatory.

Length of Terms for Finance Committee Appointments

+ All appointments should be for a three-year term. In line with the CRA guidelines, members should not be appointed for more than three terms, nine years in total.
+ The member should receive a new letter of appointment from the parish priest for each new term.
+ A record of the length that each member is on the committee should be maintained and regularly reviewed.
+ The end of each member's term should be arranged so that the committee's future renewal will occur on a phased basis. The parish should ideally have replacement members lined up in advance to replace outgoing members.
+ If a member has completed the maximum term of nine years in their Parish, they may consider sitting on another Parish Finance Committee within the Parish Partnership or another Parish within the Archdiocese.

Diversity and Skills

+ It is important that a variety of disciplines are represented by the lay members on the committee (e.g. banking, accounting, law, fundraising, construction, HR and education).
+ Care should be taken to ensure that a broad cross section of people in the parish is represented on the committee, including a gender balance..
+ It is not necessary that members of the committee live in the parish.

Here to help!

If any parish is having difficulty in finding suitable members, please contact the Diocesan Compliance Coordinator for assistance.

4. Meetings

4.1 Meetings should be held on a regular basis, the committee should meet eight times a year and at least quarterly and ordered by a standard agenda.

4.2 A quorum, minimum number of attendees, must be present for all meetings. A quorum consists of 50% of the members plus one.

4.3 Informational documents and reports, where applicable, should be sent to members in advance of the meetings to ensure that discussions and decisions made during the meeting are from an informed perspective.

4.4 Minutes must be kept of all meetings, recording the advice and recommendations made by the committee to the parish priest.

4.5 All the matters of the committee must be kept confidential.

Useful Link

Visit the Secure Area of the diocesan website for a *Sample Agenda for Parish Finance Committees*.

5.   Conflicts of Interest or Conflicts of Loyalties

5.1   Any person who may have a conflict of interest or a conflict of loyalty in view of other services, either paid or unpaid, is not suitable to serve on the committee.

What is a conflict of interest?

A conflict of interest occurs when an individual has a personal interests that may prevent or appear to prevent them from advising the parish priest in the best interests of the parish.

5.2   No parish employee or family member of an employee may serve on the committee.

5.3   No more than one member of any one family may serve at any one time.

5.4   Conflicts of interest and loyalties should be a standing item on the agenda at every meeting. Upon commencement of each meeting, members should be asked to declare any conflict of interest. Where a conflict arises, it should be managed appropriately.

What is a conflict of loyalties?

A conflict of loyalties occurs when a Parish Finance Committee loyalty to another individual or group that could prevent or appear to prevent them from advising the parish priest in the best interests of the charity.

6.   Relations with other Parish Groups

6.1   As well as Parish Pastoral Councils, most parishes have several other committees such as liturgical, Laudato Si, social and fundraising. The Parish Finance Committee must be an integral part of the overall parish organisation, representative of and sensitive to the wishes of the Parish Pastoral Council and the needs of other parish committees.

6.2   If a parish has a Fundraising Committee, it should be a subcommittee of the Parish Finance Committee.

6.3   The priest should ensure appropriate co-operation and communication develops between the Parish Pastoral Council and the Parish Finance Committee. The two groups should meet at least once a year.

7.   Limited Companies

The formation or operation of a Limited Company for the management of all or part of the work of a parish, whether limited by shares or limited by guarantee, is contrary to diocesan policy. If the parish is considering forming such a company as a solution to a specific issue, the parish should consult with the diocesan in-house Solicitor.

8.   Administrative Regulations and Guidelines

8.1   Members of the committee and all other committees should consider when advising the parish priest that the priest is obligated to follow these Administrative Regulations and Guidelines for Parishes.

8.2   The members of the committee should be aware through the Partnership Finance Forum of the financial and funding situation of the parishes within their Partnership. They should also be alert to the need for solidarity among parishes across the Archdiocese.

The Finance Secretariat is always here to help. Please reach out to us with any queries you may have or help you may need. Contact details are available in the Guide to the Diocesan Offices booklet.

C.
Financial Development and Funding

Funding and financial development[1] is crucial in sustaining parish operations and charitable activities. It enables us to advance our mission, support our community and positively impact the lives of those we serve. All contributions and support are invaluable in ensuring our parish community's continued growth and vitality.

Useful Link

Guide to Fundraising offers clear and practical advice for priests, finance committees, and fundraisers to ensure integrity, transparency, and accountability in fundraising activities. Visit the Secure Area of the diocesan website for further fundraising documentation.

Here to help!

Parishes can seek support and further information on fundraising from the Office of Financial Development; contact fundraising@dublindiocese.ie

1. Principles of Fundraising

1.1 All fundraising activities must respect the rights and dignity of parish donors, beneficiaries, and the public. Fundraising must be conducted honestly, accurately representing your parish's charitable purpose, mission and values and how donations will be utilised.

1.2 Parishes must operate with transparency, ensuring that fundraising activities are transparent and open to scrutiny. There should be clear communication about fundraising goals, expenses, and outcomes.

1.3 Any concerns or complaints raised by donors should be addressed promptly and courteously.

1.4 All donations given for a specific purpose or project must only be used for those specific purposes.

2. Responsibilities of Priests and Parish Finance Committees

2.1 Priests and Parish Finance Committees are responsible for fundraising activities. Parishes may set up a specific fundraising committee. This committee must be a subcommittee of the Parish Finance Committee. They must ensure fundraising strategies align with the parish's charitable activities.

2.2 Priests and Parish Finance Committees should adhere to the policies and procedures document issued by the Office for Financial Development which includes guidelines for donor engagement, financial management, and compliance with legal requirements.

2.3 Parishes should provide training and support to all individuals involved in fundraising, including staff and volunteers, ensuring that they understand their roles and responsibilities and are equipped to represent their parish effectively.

1   The Office for Financial Development is available to support parishes with fundraising initiatives. All fundraising activities are overseen by the Office for Financial Development and developed in alignment with the CRA.

3.   Responsibilities of Fundraisers and Code of Conduct

It is imperative that all individuals and entities involved in fundraising activities, whether employees, volunteers or third-parties, uphold the highest standards of respect, honesty, and transparency, ensuring full compliance with legal and ethical standards.

To uphold ethical standards in fundraising each parish must:

+ Embody integrity and honesty, ensuring that all actions and communications are transparent and do not mislead donors.
+ Enhance the reputation and charitable mission of the church and parish, acting to promote trust and respect.
+ Disclose their relationship with the parish as employees, third parties or volunteers.
+ Articulate the specific uses of collected funds, ensuring clarity and accuracy.
+ Possess and share knowledge of the parish's goals and objectives, guiding donors towards additional information if requested.
+ Refrain from disseminating false or misleading information and prevent such practices within their parish.
+ Respect the dignity and privacy of potential donors, avoiding invasive or excessively persistent fundraising tactics.
+ Commit to the principles outlined in these guidelines and the Archdiocese's Donor Charter - see Secure Area of the diocesan website.
+ Avoid exploiting professional relationships for personal gain or misusing their position within the parish.
+ Adhere to all legal regulations pertinent to fundraising activities and promote parish compliance.
+ Parishes are encouraged to manage fundraising efforts efficiently. The parish priest should ensure that there are no competing collections or materials at the back of the church and that fundraising is mentioned appropriately during Mass.

4.   Standing Orders

Standing orders provide a reliable and consistent flow of financial support that is crucial for the ongoing activities and services provided by the parish.

4.1   Parishes should promote the establishment of standing orders among parishioners for regular donations for all of the income streams. This method serves as a valuable and sustainable means of collecting contributions.

4.2   Communications should highlight the benefits of standing orders, and informational materials explaining these benefits and the setup process for standing orders should be readily available to parishioners.

4.3   The parish should ensure the process is clear and straightforward for parishioners. Prepopulate the forms as much as possible so that the parishioner only has to put in their details and sign the form.

4.4   All standing order mandates must comply with banking regulations and the CRA guidelines, ensuring transparency and proper record-keeping. The parish must also keep accurate records of all standing orders received, complying with all required reporting requirements.

4.5   Parishes must ensure that personal data collected through standing order forms are processed under GDPR[2], maintaining the confidentiality and security of parishioners' information.

4.6   Regular reports should be provided to parishioners regarding how their contributions are being used, fostering transparency, and encouraging continued support through standing orders.

Here to help!

The Office for Financial Development offers comprehensive guidance on best practices, legal compliance, and administrative support for parishes seeking to establish or enhance standing order processes. This office can also assist in addressing any concerns or queries from parishioners regarding the security of their contact details and use of their donations.

2   For more information see the GDPR section on page 100.

5. Funding Through Grants and Foundations

Securing funding through grants and foundations is essential for the best financial stewardship of our parishes.

5.1 Parishes are advised to inform the Office for Financial Development when pursuing grants to ensure cohesive financial strategy and oversight within the Archdiocese of Dublin.

5.2 The Office for Financial Development's role is to support parishes when applying for funding through grants or various foundations, bolstering a parish's Application efforts. The Bishops' Conference also helps in this regard - see below.

Here to help!

Expertise in grant applications is vital due to the detailed nature of foundation guidelines and funding criteria. The Bishops' Conference provides specialised personnel adept at managing these applications, from the initial drafting to compliance adherence and subsequent reporting. Parishes who are seeking grant funding should follow diocesan procedures and contact the Grants Officer who will support parishes by undertaking and overseeing the entire grant application process.

The Grants Officer in the Bishops' Conference is Ceire Sadlier. Her contact details are ceire.sadlier@iecon.ie

6. Compliance in Digital Fundraising

6.1 Parish digital platforms, including websites and social media profiles, must prominently display the parish's status as a registered charity.

6.2 Websites should include the parish contact details, the parish office address, and the charity number.

6.3 Websites should feature a clear privacy statement and provide information on cookie usage.

6.4 When using personal stories, photographs, logos, or any copyrighted material in digital fundraising campaigns it is vital you obtain verbal consent. This includes securing consent for individual stories and images, with guardian consent required for minors, and obtaining permission to use copyrighted material.

6.5 Parishes must establish and uphold compliance policies ensuring compliance with data protection regulations.

Compliance policies must include:

+ A clear privacy statement.
+ An outline of how personal data is collected, used, stored, and safeguarded.
+ Consent for the use of cookies where applicable.

Useful Link

Visit the Secure Area of the diocesan website for *Consent Forms.*

6.6   Explicit opt-in consent must be obtained from individuals for contact via email or text messages. Communications should give recipients an easy option to opt-out, identify the sender, and offer an unsubscribe feature.

6.7   Parishes should update their contact opt-out lists to respect individuals' decisions not to receive further communications. It is crucial to ensure that those who opt out are not contacted again.

6.8   When engaging third-party services for any kind of fundraising assistance, it is vital that all parishes ensure there is a data processor agreement in place alongside their contract. This agreement should outline adherence to data protection laws and demonstrate respect for individuals' privacy and communication preferences.

Here to help!

Any parish considering a platform for online donations, must contact the Office for Financial Development for guidance and recommendations.[3]

7.   Regular Parishioner Collections

Family Offering

+   The Family Offering is a voluntary contribution from parishioner households, essential for supporting the daily operation and upkeep of parish facilities.
+   We encourage your parish to communicate the significance of the Family Offering from time to time, highlighting its direct impact on maintaining a welcoming and functional parish environment.

Dues (Easter, Summer/Harvest, Christmas)

+   Dues are donated seasonally and are specifically collected to support clergy with their living expenses enabling them to devote their service to the parish community without financial worries and to support sick and retired priests.
+   Parishes should clearly communicate the purpose of these dues and their benefits, particularly in supporting their priests and the priests across the diocese.

Mass Collections

Priests should embrace the following strategies when communicating about the Common Fund and Share collections during Mass, as well as the promotion of the Family Offering and Dues:

i)   Explicitly state the intent behind each collection emphasising the indispensable role of collections in the parish's mission and sustainability.

ii)   Provide examples of their impact, such as paying clergy, enhancing parish facilities, or supporting parish initiatives.

iii)   Be transparent about how the funds are allocated, reinforcing trust by showing parishioners exactly where their donations go.

v)   Encourage every member of the parish to contribute, highlighting how every donation, regardless of size, is vital for the parish's continued operation and outreach.

vi)   Update the parish on how their donations have been used, showcasing the real-life outcomes of their giving.

vii)   Use clear and compelling communication strategies to promote the Family Offering and seasonal dues.

Parishes must thank parishioners for all donations. They should also share the impact of their donations with parishioners and update them on parish initiatives.

3   The Office for Financial Development conducts end of contract assessments, yearly overview of service providers and maintains a list of recommended providers.

7.1   Envelopes

Envelope donations are beneficial as they can be traced back to the donor and therefore may be included in the charitable donations scheme.

i)   Numbering and Design of Envelopes

Numbering envelopes makes tracking and recording contributions easier, and the management of donations more efficient.

+   Parishes should implement a system of envelope numbers for their parishioners.
+   Print the number on the envelopes.
+   This practice is helpful for linking and tracing donations directly to individual donors accurately.
+   Envelopes for the Family Offering, Dues and Mass collections should be designed with clear, engaging communication about their purpose and the impact of contributions.
+   Parishes should include information on envelopes that effectively communicates what the donation is for and the importance of their support.

+   Parishes should have a secure locked box for parishioners to return envelopes outside office hours.

7.3   Minimising External Donation Requests

i)   While supporting external charities holds value, parishes are advised to prioritise parish and diocesan fundraising to ensure primary financial needs of the parish and diocese are met.

ii)   Keep external charity promotions and donation requests to a minimum within church premises to focus parishioners' contributions on essential parish and diocesan needs.

8.   Legacies and Donations

Honouring donors' intentions and ensuring transparency in fund allocation is imperative.

8.1   Each parish must ensure that any donations or legacies with restrictions on how the funds can be used are strictly applied for purposes aligned with the donor's wishes.

8.2   Parishes are responsible for verifying the legitimacy of donated funds to the parish. It is essential to ensure that all donations comply with the anti-money laundering policy.

Useful Link

Visit the Secure Area of the diocesan website to download the *Anti-Money Laundering and Terrorist Financing Policy*.

Useful Link

Visit the Secure Area of the diocesan website for the *Leaving a Legacy of Faith: Remembering your Church in your Will – Brochure*.

9.   Lotteries and Raffles

Lotteries and raffles are popular fundraising methods within parishes.

Types of Lotteries include:

+   Raffles
+   Draws
+   Sweepstakes
+   Bingo

9.1   Parishes must obtain permits or licences and comply with their conditions which include but are not limited to:

i)   Tickets for a lottery may be sold for a maximum of €10 per ticket.

ii)   The value of each prize, the conditions of the lottery, and the name of the intended beneficiary shall be stated on each ticket or coupon or displayed prominently at any premises where the lottery takes place.

iii) The total prize fund for a lottery under the permit is set at a maximum of €5,000. Larger lotteries need licences from the District Court. This limit applies whether the lottery is promoted on a weekly or other periodic basis.

Useful Link

Visit the Secure Area of the diocesan website for *Applying for a Lottery Permit*.

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10. Face-to-Face Fundraising

When face-to-face fundraising, parishes should ensure the following:

+ Provide collectors with forms detailing the parish's name, the charity number, and bank account details for donations.
+ Communicate to potential donors that fundraisers and volunteers are representing the parish.
+ All collectors are to be 18 (under 18's should accompanied by an adult) or older and trained to engage professionally and respectfully with the public.
+ Transparency is required in donation forms regarding parish details, receipt information, and donation schedules.
+ Fundraisers must know about the complaints and feedback process.
+ Collectors must have identification with the parish's name, their name, contact details for the parish and the charity number.
+ Fundraisers must know to never enter private premises without an invitation.
+ Prohibit cash, cheque, or property donations during face-to-face recruitment.

Useful Link

Visit the Secure Area of the diocesan website for the *Face-to-Face Fundraising Compliance and Best Practices* document.

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11. Event-Based Fundraising in Parishes

11.1 When running event-based fundraising, your parish must:

i) Secure permits from the relevant authorities for public performances and collections.

ii) Comply with local bylaws, including litter control and trading licences.

iii) Acquire relevant licences for trading, food, and alcohol sales, ensuring compliance with legislation.

iv) Have written agreements with external parties outlining rights, responsibilities, and obligations.

11.2 When running event-based fundraising, parishes must also ensure:

i) Adherence to specific conditions outlined in the permits obtained for the event.

ii) Participants have the necessary visas, insurance, and travel documentation for overseas events.

iii) Compliance with regulations through valid safety certification for activities such as funfair rides.

iv) Transparent communication of event participation costs and fundraising targets to donors and participants.

v) Garda vetting checks are conducted if the event involves working with children or vulnerable adults.

vi) A robust insurance policy covers various risks associated with the event.

Here to help!

The Office for Financial Development is here to help parishes raise funding and to help put a sustainable income strategy in place to raise sufficient income to ensure the parish can carry out its mission into the future. For further information or support, please contact us at fundraising@dublindiocese.ie.

D. Communications

1. Effective Parish Communications

Priests and parishes should adopt a proactive and strategic approach to communication that reflects the diversity and needs of parishioners. Below is an outline that parishes and priests may consider and adapt:

1.1   Priests, Parish Pastoral Councils and the Parish Finance Committees should set clear objectives for their communication efforts, such as fostering community engagement, enhancing transparency, and supporting fundraising initiatives.

1.2   Parishes should designate specific individuals responsible for communications. These people should receive training on how to communicate the parish's message through websites, social media and email.

1.3   Parishes should consider and cater for the various needs and demographics of their parishioners.

      Some parishioners may prefer printed materials while others have a preference for engaging with social media content. Use a mix of communication channels to effectively reach different groups of parishioners, such as parish newsletters, social media platforms and direct interactions.

1.4   Set up appropriate ways for parishioners to get in touch and share their thoughts, like easy-to-use forms on your website, straightforward email addresses, and suggestion boxes in your church.

2. Content of Parish Communications

Communication in parishes should always align with the mission, vision and values of the Archdiocese (see diocesan **Statement of Mission**, see page 4), and the teachings of the Church, while being respectful of diverse viewpoints and pastorally sensitivity.

2.1   Best practice for parishes when creating content include the following:

+   Develop messages that are clear, concise, easy to understand, accessible, and reflective of the parish's mission and values.
+   Maintain a consistent voice across websites, social media and print platforms.
+   Consider the partnership of parishes and how events and initiatives across the partnership can be promoted and facilitated.

2.2   Parishes should develop a crisis communication plan that includes protocols for key messaging during challenging times.

3. Parish Newsletters and Notice Boards

3.1   Newsletters should be used to convey important information such as significant dates, pastoral updates, financial matters, and community news.

3.2   The parish newsletter can also be posted on social media as well as on the parish website.

3.3   Notice boards should be visible, maintained and kept up to date.

4. Parish websites

4.1 The parish website is the most trusted location online. Having an easy-to-navigate, mobile-friendly website is a priority. It should be updated at least weekly with accurate and relevant news and information.

4.2 Every website must include up-to-date, easy to find Mass and Confession times, a list of priests, deacons, parish pastoral workers and other staff and/or volunteers in the parish, contact information, and church and parish office opening times.

4.3 Administrative access to websites and social media pages should be available to the parish priest and another member of staff in the parish.

4.4 Parishes and partnerships of parishes must be aware of GDPR.[1]

Here to help!

The Communications Office is here to help with any questions on updating your parish/partnership website. You can email the office at communications@dublindiocese.ie

Here to help!

Think about how to develop a partnership website and other partnership communication tools.

5. Social media

5.1 Social media is particularly useful for sharing time-sensitive, positive messaging, such as promotion of special events, photographs from parish partnership events, congratulatory notes, and last-minute updates.

5.2 Care must be taken when sharing from other social media pages or websites that the content is accurate and appropriate and that the source is reputable.

5.3 When updates are published to the website, it is helpful to post also on social media channels including a link to social media pages. Please tailor this content so it is appropriate for the channel.

5.4 Facebook is currently the leading platform for engagement with churchgoing audiences, but other platforms should be considered, especially if an attempt is made to reach new and varied demographics as well as the already engaged parishioner.

5.5 Social media can be a powerful tool for connecting with parishioners, but it requires responsible and frequent use. Designate a specific individual to manage social media accounts and ensure that messaging is consistent with the parish communications strategy. Parishes can schedule updates ahead of time.

Useful Link

Please review *Working Safely with Children and Young People: Use of Information and Digital Technology* at the Secure Area of the diocesan website.

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1 For more information on GDPR see page 100.

6. Diocesan information

6.1   The annual Irish Catholic Directory contains the definitive list of parishes, partnerships, priests, and relevant agencies and other information in the Archdiocese.

6.2   The diocesan website also provides this information, including changes that occur after the publication of the Irish Catholic Directory.

6.3   For the diocesan website to be accurate, it is important that parishes inform the Communications Office of any necessary updates or corrections.

6.4   To ensure the communications mailing list is up to date, the parish should inform the Communication Office of any changes regarding staff and/or volunteer contact details. Email changes to communications@dublindiocese.ie.

7. Photography and Video

7.1   Please send your photos, videos of parish events and good news stories to the Communications Office.

7.2   Parishes should familiarise themselves with the GDPR[2] guidance for obtaining verbal consent[3] for photos, case studies and videos, this includes:

i)   Verbal permission for adults should be sought by the content gatherer e.g. photographer. A formal record should be signed and held with the images by the content gatherer.

ii)   Consent for children under 18 should be given by a parent or guardian or school authority and the following guidelines must be followed:

+   The consent form should be signed by the person who has given permission.
+   First names only should be used in captions for children under 18.
+   Ensure that location information is removed from any images if possible.

Social media can be a powerful tool for connecting with parishioners, but it requires responsible and frequent use.

2   For more information see section on GDPR, see page 100.
3   For more information on consent please see page 34.

8.   Copyright Guidelines

Parishes should adhere to the following copyright guidelines when using copyrighted materials.

8.1   Use of Copyrighted Material

Obtain a music licence for reproducing copyrighted material, including text or melody, for service sheets or projection, as well as online broadcasts.

8.2   Licence Scope

Note that the licence acquired does not cover choral or instrumental music. Additional copies or hymnbooks must be purchased for such instances.

8.3   Online Broadcasting

Ensure a licence is obtained for using copyrighted content in online broadcasts via platforms such as Zoom, websites, webcams, Facebook, or YouTube.

8.4   Licence Options

Choose from various licence options offered by One License, including the Annual Reprint plus Podcast/Streaming Licence or the simple Reprint Licence, based on broadcasting needs.

Useful Link

Consult the document *One License – Towards a Diocesan Approach* at the Secure Area of the diocesan website for information and pricing about the licencing company One License.

Here to help!

Contact the Communications Office for advice on social media strategy, updating a parish website, and any other questions you might have about parish communication activities. Email communications@dublindiocese.ie

Please send your photos, videos of parish events and good news stories to us in the Communications Office.

E.
Governance and Compliance

1.   Introduction

The parish priest, as parish trustee of the Charity, is responsible for the governance and compliance requirements outlined below. The parish priest should seek advice from the Parish Finance Committee and the diocesan Compliance Coordinator in meeting this legal obligation.

2.   Governance Code Introduction

The Governance Code is a set of standards from the CRA with which all charity trustees must be compliant. It was introduced to ensure charities have implemented good governance practices with adequate controls, transparency, accountability, and to support charity trustees to meet their legal requirements under the Charities Act.

Within each parish, the parish priest or his legal equivalent is the trustee of the parish and the individual with the juridical responsibility, and therefore responsible for compliance with the Governance Code and the six principles.

2.1   The Governance Code identifies six principles on which good governance is based and charities are expected to apply (see 8 below).

2.2   There are 49 standards within the Governance Code, which cover a range of topics, some of which are detailed elsewhere within this document, such as staff management, conflicts of interest and financial transparency.

3.   Governance Code Compliance

Parish priests must ensure the parish is in full compliance with the CRA Governance Code.

Governance Code Questionnaire

The CRA requires charities to confirm compliance with the Governance Code, when submitting their annual CRA report. Every year the Compliance Coordinator sends each parish priest a Governance Code Questionnaire, which assists with filling out the Compliance Record Form.

Training

In order to help parish priests to fill out this questionnaire, the Compliance Coordinator organises online training. Parishes will receive an email with the questionnaire at least two months before the questionnaire is due to be sent back to the Compliance Coordinator.

Governance Code Compliance Record Form

The parish priest must fill in the questionnaire for the Compliance Coordinator. This will then allow the Compliance Coordinator to complete the Governance Code Compliance Record Form on behalf of parishes. The Form must be filled in each year and the CRA may request this at any point.

Declaration

The Charity the 'Parishes of the Diocese of Dublin' is then in a position to declare its compliance annually.

4.   Operational Policies and Procedures

4.1   Everyone involved in the parish should have clarity about their role. The Governance Code requires operational policies and procedures to be in place to help guide employees and volunteers.

4.2   The Diocesan Offices have provided several policy documents and templates for parishes to adapt, to help ensure compliance, including this publication.

4.3   The parish priest should ensure all staff, and volunteers where applicable, read and implement relevant policies and procedures.

4.4   Any additional policies or procedures created at parish level should be reviewed periodically to ensure they are up to date with current regulations.

Useful Link

Policies and templates are available to parishes on the Secure Area of the diocesan website.

5.   Complaint Management

The Governance Code requires that the parish provides the opportunity for feedback from parish stakeholders (parishioners, volunteers, donors, committees and/or other interested parties) and demonstrates a commitment to resolving issues in a timely manner.

Useful Link

Visit the Secure Area of the diocesan website to access the *Complaints Procedure* indicating how complaints should be addressed.

6.   Registered Charity Number

The CRA advises that charities must display their RCN on all written materials.

+   The Registered Charity Number (RCN) for the Charity, 'The Parishes of the Diocese of Dublin' is 20016166.

Parishes must therefore display the RCN 20016166 on the following:

i)   Websites: adding the RCN to the footer of the parish website.

ii)   Social media: adding the RCN to the 'about' or 'overview' sections of social media pages.

iii)   Emails: embedding the RCN into the footers and/ or signatures of all staff emails, and volunteers where applicable.

iv)   Letters: adding the RCN to the footer of headed paper.

v)   Leaflets: adding the RCN to any parish leaflets, such as newsletters and fundraising leaflets.

7.   Private Benefit

What is private benefit?

Parishes should consider private benefit. A private benefit is something that benefits an individual. This may be a financial benefit, such as staff salaries or non-financial benefit or payment-in-kind, such as goods or services given to an individual.

Can a charity provide private benefit?

Yes, it is acceptable for a charity to provide some private benefit. However, it must be deemed necessary and reasonable considering the greater benefit to the parish and support the parish carrying out its charitable purpose.

Who decides where a private benefit is necessary and reasonable?

If a private benefit arises within a parish, the parish priest should ensure consideration is given to determine it is reasonable and necessary. Staff salaries should be reasonable and appropriate, and in proportion to their role.

8.   Conflicts of Interest and Conflicts of Loyalties

What is a conflict of interest?

A conflict of interest occurs when a charity trustee's personal interests prevent or appear to prevent the trustee from deciding in the best interests of the Charity.

What is a conflict of loyalties?

A conflict of loyalties occurs when a charity trustee's loyalty to another group could prevent or appear to prevent the trustee from making a decision in the best interests of the charity.

How are they handled?

All conflicts of interest and or loyalties must be declared and recorded in the minutes to ensure transparency. Where a conflict of interest or loyalty arises, it should be managed appropriately.

Useful Link

Visit the Secure Area of the diocesan website for the documents *Conflicts of Interest Policy and Consent Form.*

8.   The Six Principles of the Governance Code

The six principles of the Governance Code are:

1.

Advancing Charitable Purpose

The parish priest must:

+   Promote the parish's charitable purpose.
+   Be aware of any private benefit that arises. Any private benefit must be reasonable and necessary e.g. staff salaries.

2.

Behaving with Integrity

The parish priest must:

+   Ensure that there is a core set of values in the parish that are aligned with the Diocesan Statement of Mission.
+   Be aware of conflicts of interest & conflicts of loyalties and how to manage them.

3.

Leading People

The parish priest must:

+   Define and document the roles of the parish committees such as the Pastoral Council and the Parish Finance Committee.
+   Provide all committees with a Terms of Reference.

4.
Exercising Control

The parish priest must:

+ Ensure compliance with the various legal and regulatory requirements relevant to the Charity.
+ There should be appropriate financial controls in place to manage and account for the Charity's money and other assets.
+ Comply with the CRA for any public fundraising 'Guidelines for Charitable Organisations on Fundraising from the Public.'
+ Be aware of relevant risks that the parish may face and ensure that they monitor and manage these risks.

5.
Working Effectively

The parish priest must:

+ Ensure that the parish committees are working effectively, that they hold regular meetings with agendas and meeting packs circulated in advance, which should include, declaration of conflicts of interest and conflicts of loyalty, a report on activities and a review of finances.
+ Ensure minutes are taken of meetings to record decisions made and trustees must regularly review how their meetings operate.

6.
Being Accountable and Transparent

The parish priest must:

+ Ensure that the parish is accountable and transparent to parishioners.
+ Ensure there is a procedure in place for dealing with queries, comments, and complaints from parishioners and the public.
+ Ensure parish finances instead be shared with parishioners by a member of the Parish Finance Committee once a year, at Mass, in newsletters, on the parish website.

F.
Property

1. Title of Property

All property of parishes and agencies of the Archdiocese must be vested in the St Laurence O'Toole Diocesan Trust. The St Laurence O'Toole Trust is a bare legal trust.

This means that the directors of the Trust act on appropriate instruction from the beneficial owner, typically the parish.

2. Register of Fixed Assets

The Fixed Asset Register for all parishes is maintained by the Finance Secretariat. Additions and disposals from the register will be based on information provided by the parish during the annual accounts preparation process.

Useful Link

Visit the Secure Area of the diocesan website for the **Fixed Asset Policy for Parishes.**

3. Capital Projects

A roadmap for the approval of capital projects is provided at the end of this section.

3.1 Professional Consultants

i) All professional consultants appointed by parishes should follow a competitive procurement process to appoint a professionally qualified and appropriately accredited consultant. For example, architects must be members of the Royal Institute of the Architects of Ireland.

ii) No architect or other consultant that does not hold an appropriately recognised professional qualification and adequate professional indemnity insurance should be considered for any appointment by the parish. Consultants should have minimum professional indemnity insurance cover of €1.5m for projects up to €5m, and minimum insurance cover of €5m for projects in excess of €5m.

3.2 Funding

i) At least 90% of the cost of any capital project must be in hand or pledged by standing order/direct debit before approval will be given to proceed. An ability to fund the balance must also be demonstrated before approval will be given to proceed, with any borrowings being over a maximum period of 10 years. Initial feasibility consultations should take place with the diocesan Property Team.

ii) Parishes must consider the possibility of raising philanthropic funding from parishioners and other individuals and foundations so that borrowing can be reduced, and parish finances are not depleted unnecessarily. Similarly, in many cases, the sale of parish property should not take place for the sole reason of providing capital funds while the possibility of raising these funds from parishioners has not been explored.

iii) Parishes with protected structures should consider making applications for any grant funding available from heritage bodies, including the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

iv) Adequate lead-time should be allowed to make the application. Parishes will be advised of the periods for grant applications and deadlines.

Here to help!

The Office for Financial Development can assist and provide guidance to parishes to avail of any grant funding for which the proposed works may be eligible. The Office for Financial Development will assist parishes in assessing the feasibility of raising philanthropic funds.

3.3 Approval Process

i) All construction work (including new building or repair and maintenance), whether on churches, presbyteries, parish pastoral centres or other parochial properties, costing more than €50,000 requires the prior approval of the diocese. Expenditure in excess of €500,000, whether or not borrowings or raising capital funds are required, must be recommended by the Diocesan Property Committee and the Diocesan Finance Committee.

ii)   Project expenditure more than €50,000 and less than €500,000 requires the approval of the diocesan Property Team and is noted by the Property Committee and Finance Committee.

iii) Project expenditure more than €500,000 is considered by the Property Committee and, if recommended also requires the recommendation of the Diocesan Finance Committee.

iv) All proposed expenditure on residential property, in excess of €50,000, should be approved by the diocese.

v)   Borrowing should be undertaken only where absolutely necessary and only after the feasibility of raising philanthropic gifts from individuals and foundations has been explored.

vi) All approved construction work is monitored by the diocesan Property Team.

3.4 Planning Permissions

Planning permission for any project requiring planning consent must not be sought until the project has been considered by the diocesan Property Team, and diocesan committees as required.

3.5 Seeking Tenders

No project above €50,000 may proceed to tender until approval to proceed with the project has been granted by the diocese.

3.6 Protected Buildings

i)   Many churches and other parochial buildings have been designated Protected Structures by law. No alterations of any kind can be made to these buildings either to the exterior or the interior without the necessary planning consent or declaration of exemption by the local authority. It is therefore necessary to engage a professional consultant before any work is planned on a Protected Structure. Advice on this matter may be obtained from the diocesan Property Team.

ii) Advice on this matter may be obtained from the Diocesan Sacred Art and Architecture and Historic Churches Commission.

3.7 Project Completion

The parish architect should certify the final payment due on any building project. The final account should be submitted to the diocesan Property Team. All documentation, including drawings, should be held indefinitely by the parish as these can prove useful for future projects and transactions, and may help to mitigate future costs.

3.8 Project Supervisor Design Stage/ Project Supervisor Construction Stage

When construction work is to be carried out, the parish priest, as employer, has a duty under the Safety Health and Welfare at Work (Construction) Regulations 2006, to appoint a Project Supervisor for the Design Stage and a Project Supervisor for the Construction Stage. 'Construction Work' is defined in the Regulations.[1]

Here to help!

Please contact the diocesan Property Team with any queries on the approval process for capital projects.

4.   Diocesan Sacred Art and Architecture and Historic Churches Commission

In the case of a new church building, extensions to churches, extensions within the curtilage of the church or the re-ordering of existing churches, proposals will also have to be submitted to the Diocesan Commission for Sacred Art and Architecture who will make recommendations to the Archbishop.[2]

5.   Routine Maintenance

i)   It is important to avoid, where possible, the cost of major repairs by implementing a policy of regular maintenance without the necessity of professional advice. It is, however, important to seek professional advice when serious defects are suspected or established.

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1   Further advice and guidance are available from the diocesan Property Team, or from the Health and Safety Authority, Metropolitan Building, James Joyce Street, Mountjoy, Dublin 1, 01 614 7000.
2   The Secretary of the Commission may be contacted at the Office of the Moderator.

ii)   The possibility of utilising voluntary labour or a combination of voluntary and contractual labour, for routine maintenance, servicing or cleaning of parochial property should be considered.

5.2 Keeping a 'weather eye' on all parochial buildings

The following are the key areas where a 'weather eye' should be kept on all parochial buildings:

i)   Roofs
Replace missing slates and tiles immediately; repair defective pointing (repointing will always require advice from and supervision by a professional consultant); Timbers in roof space should be examined every ten years by an architect or structural engineer for signs of wet and/ or dry rot and woodworm.

ii)   Ceilings
Damp areas on ceilings should be examined and the cause of the problem located and treated; loose plaster (particularly heavy ornamental type) must be repaired immediately.

iii)   Walls
Dampness on walls is usually a result of blocked gutters, rainwater pipes, defective external plaster, and/or pointing.

iv)   Windows
The usual faults are defective timber frames (usually softwoods) or sashes due to lack of maintenance or age. Stained glass windows in churches need regular inspection to check for damage caused by bulging to lead lights and storm bars. These inspections should be carried out by specialist consultants only. Please contact the diocesan Property Team for advice.

v)   Floors
Damage usually caused by wear and tear; porches and entrance lobbies should have suitable mats. Care should be given to woodblock floors.

vi)   Pavings
Cracked and dangerous external paving and paths should be replaced/repaired.

vii)   Drains
All gully traps, access junctions and manhole covers should be cleaned out every six months.

viii)   Gutters and downpipes
Leaking gutters and rainwater pipes should be repaired or replaced immediately. Remove grass and other growth from gutters and hopper heads at least once a year.

ix)   Plumbing and heating
All installations require periodic attention; central heating boilers and flues should be serviced annually.

x)   Ventilation
Inadequate ventilation will cause deterioration in the fabric of buildings through condensation; mechanical window opening devices should be kept in working order.

xi)   Electrical Installations
Should be examined periodically by a competent electrical contractor or consultant to ensure system and wiring is safe.

xii)   Fire Alarms, Smoke Detection and Emergency Lighting Systems
Fire alarms, smoke detection systems and emergency lighting systems should be inspected quarterly and serviced annually. The systems should be designed and installed fully in accordance with the fire safety requirements.[3]

xiii)   Painting
External, such as timber doors, windows, metal gutters and downpipes, railings and gates – every five years. Internal – every 10 years.

5.3 Emergency Evacuation

i)   Great care should be taken to ensure that churches and all places of public assembly under parochial control can easily be evacuated in the event of an emergency.

ii)   All exits should be in keeping with current statutory requirements.

5.4 Accessibility

+   Every effort should be made to improve the accessibility of existing buildings for people with special needs. Facilities for people with special needs should be provided for in the construction of new buildings, and in the renovation of existing buildings. Part M of the Building Regulations[4] must be complied with in all construction work and in the renovation of existing buildings.

3   I.S. 3218:2013 Fire Detection & Alarm Systems, and the provisions of Building Regulations Technical Guidance Document B - Fire Safety (2020).

4   Part M of the Building Regulations (Access for People with Disabilities).

+ The Equal Status Acts 2000 to 2004 obliges all service providers, both public and private, to do all that is reasonable to accommodate the needs of a person with a disability. This involves providing special treatment or facilities in circumstances where without these it would be impossible or unduly difficult for a person with a disability to avail of the service provided.

+ Parishes are not obliged to provide special facilities or treatment when these costs more than a nominal cost, though the definition of nominal cost will depend on the size and resources of the body concerned.

+ An accessibility audit can ascertain if a building meets with the standard set under this Act.

Here to help!

Contact the diocesan Property Team for advice on how to undertake an accessibility audit.

5.5 Sale of Property

i)   Considerable thought should be given to the decision to sell any parish property.

ii)   Generally, a property that is determined surplus to the needs and mission of a parish can be considered for sale and is treated as an alienation under Canon Law.

iii) We ask parishes to consult with the diocesan Property Team before engaging an estate agent to manage the sale on behalf of the parish.

Useful Link

Visit the Secure Area of the diocesan website for *Procedures for Alienation of Parish Property*.

5.6 Conveyancing

All conveyancing transactions (sale and purchase) must initially be discussed with the Diocesan Solicitor.

To contact the Diocesan Solicitor see the *Guide to the Dublin Diocesan Offices* for details.

The scale of fees which applies is as follows:

First	Next	Next	Excess
€500,000	€500,000	€400,000	€5,000,000
0.75%	0.50%	0.30%	0.25%

These rates may be amended from time to time and, as necessary, parishes will be informed of any changes.

6.   Licenses for Third-Party Users of Parochial Properties and Schools

When a parochial property, such as a parish hall, parish pastoral centre or a school, are used on a regular (but not on an exclusive) basis by any one person or group, a licence agreement must be entered into between the parish and the user.

Useful link

Visit the Secure Area of the diocesan website for *Parish Centre Licence Agreement Template.*

In general:

+ Parishes should consult the Diocesan Compliance Coordinator for more complex licences, including where the licensee will occupy parish property (including individual rooms) on an exclusive basis or any parish property for more than five hours per week.

+ The licence should stipulate the terms of agreement regarding the nature and extent of use, the licence fee and responsibility for maintenance and insurance.

+ The parish must always have access to licensed property.

+ Keys must not be given to licensees.
+ When any portion of the property is made available for use (other than parish or agency use) the parish priest is required to satisfy himself that the users have adequate public liability insurance in force.
+ Where it is intended to establish a management committee for the running of a parish centre or other parish facility and where the parish priest does not appoint all members of the committee, the committee must be formed in accordance with the approved diocesan constitution for such committees.
+ The occasional use of classrooms in school buildings is the responsibility of the Board of Management.[5]

6.1 Use of Schools

An increasing number of classrooms are becoming vacant in some primary schools throughout the Archdiocese because of declining pupil numbers.

+ Consultations should be held with the Education Secretariat as to the future use of the school or part of the school prior to entering any agreement with a third party. It is important that a school with declining roll numbers does not automatically occupy surplus available space.

+ Use of a school premises during school hours requires the permission of:

  (a.) Minister for Education Trustees.
  (b.) Board of Management.

A licence for the proposed user should be drawn up by the Diocesan Solicitor and signed by both parties.

+ A licence agreement, inter alia, will require:

  i)   An undertaking that due care be taken of the school property and damage to the premises or equipment will be made good by the user.
  ii) That the premises be left in a clean and tidy condition after such use.
  iii) That activities should terminate at a reasonable hour.

iv) That adequate public liability insurance is in place, and
v)   That a sufficient charge be made to cover the cost of light, heat, property insurance, etc.

The use of a school premises outside of school hours also requires the above conditions to be followed but the approval of the Minister for Education is not required for such use.

6.2 Use of Churches

i)   Churches of the Archdiocese may not be used for purposes other than worship without prior discussion with the diocesan Property Team.

ii) Where approval is given, e.g. for a concert in a church, the Health and Safety Regulations must be strictly adhered to as well as any insurance requirements.

6.3 Security

We recommend your parish reviews security arrangements regularly.

Security Review

The parish must consider:

+ Are all doors and windows fitted with security locks?
+ Are your safes of approved quality and strength to contain the amounts of money held and is there a strict system of control in the distribution of keys to these safes?
+ Is the amount of cash stored in the safe monitored and is the amount always less than the insured limit?
+ Is the approved intruder alarm and CCTV system installed by PSA registered contractors? Are they maintained in working order and always switched on when the premises are not in use?
+ Please take note that insurance cover for burglary, which notes the existence of alarms, does not apply if the system is not in effective use.

Here to help!

For more advice on insurance, parishes may contact Marsh Ireland, Charlotte House, Charlemont Street, Dublin 2, D02 NV26, 01 691 7110.

5   See **Governance Manual for Primary Schools** on www.**gov.ie**.

7.   Parish Pastoral Centres

A parish pastoral centre is a pastoral facility for enabling the Church in its mission within the Parish and neighbouring Parishes within the Parish Partnership, and the community.

7.1   Objective of Parish Pastoral Centres

To build up in faith and love the Catholic community by providing a centre from which the parish carries out its ministry.

i)   As an Extension of the Church

A parish pastoral centre is distinct from the church, which is a sacred space for liturgical celebration but should be seen as an extension of the church which, apart from being the hub from which the parish or neighbouring parishes within the partnership reaches out, acts as a flexible and multi-functional gathering place for the parish community.

ii)   As an Ecumenical Resource

A parish pastoral centre should be capable of incorporating other religious traditions where appropriate and can operate as an ecumenical resource and a place of non-exclusive hospitality within the local community.

iii)   Mission

It is important for any parish pastoral centre to retain its focus on mission of parish and Parish Partnerships rather than on activities which may be in demand in the community. It is considered essential that there is continuous monitoring of the usage of the centre to ensure it is fulfilling its function.[6]

Naming the Parish Pastoral Centre

In relation to the naming of a parish pastoral centre, a parish should use the words ' Parish Pastoral Centre' and have these included in the title.

Here to help!

Parishes should avoid the use of the term 'community' centre as it may lead to ambiguity regarding ownership and administration of the centre.

7.2   Assessing Feasibility

Before preparing any proposals for the construction of a parish pastoral centre, we recommend that your parish first consider:

i)   The partnership requirements.

ii)   The resources available (e.g. an available site).

iii)   The finance available, including plans to raise capital and fund operating costs.

iv)   The personnel available to undertake the project.

v)   The personnel available to administer the centre once opened (see the Parish Employees section in this document).

vi)   The funding required, if any, to run the centre.

Once preliminary answers are available for the above questions, your parish should write to the diocesan Property Team advising it of their proposal. A meeting can then take place to review the proposal and to identify the cost of the project.

7.3   Next Steps in carrying out the feasibility of a Parish Pastoral Centre

+   It should also be possible at this stage to identify whether any public funding may be available to support the project. Such funding should only be considered if there are no onerous conditions attaching to its acceptance.

+   Usually, the Property Team will carry out a complete review of parish assets and their condition at this time so that other demands for finance and other potential sources of funds are identified before any costs are expended on the project.

+   In addition to the capital costs of a parish pastoral centre, consideration should be given to the additional operating costs which your parish will incur once the centre is in use. Provision should be given in the funding plan for meeting these ongoing operating costs.

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6   You can read more detail in the section 'Activities', see page 59.

+ If the outcome of these discussions is positive, your parish will be given approval to engage an architect to develop designs, provide budget estimates and make a proposal.
+ The proposals must then be submitted to the diocesan committees - see Approval Process on page 52.

Here to help!

The Office for Financial Development and the Property Team can help parishes in considering the feasibility of raising funds.

7.4 Proposals and Physical Characteristics

Before preparing any proposals for the construction of a parish pastoral centre, the parish should first establish the following:

i)   Location

+ A parish pastoral centre should be located as close as possible to the church and physically linked, if practical. It is felt that the further the centre is from the church, the more difficult it is to attract churchgoers into the centre after church services.
+ However, having some physical distance between the parish centre and the church may make it easier to attract members of the community who would not be regular church goers and that from the parish centre, they may be encouraged to attend services in the church.
+ In the future, in newly developing areas of the Archdiocese, it is quite possible that the provision of a parish pastoral centre will precede the building of a church. In such cases, special provision will be required to enable the centre to be used for liturgical celebrations.
+ Car parking is highly desirable adjacent to the centre and normally a location beside the church will provide adequate car parking.

ii)   Design Features

+ A parish pastoral centre should be designed to reflect the hospitality of the parish and be a welcoming and well-designed building, having regard to its setting and wider environment. In particular, the entrance and lobby areas, the interior furnishings and decoration should make a clear pastoral statement.

+ While obviously no two sites are the same, there are certain elements of design which should, where possible, be incorporated into any parish pastoral centre.
+ The parish pastoral centre should usually include the general parish office – this has the advantage of ensuring that there is always a certain level of activity within the centre and provides a regular daily presence of parish staff and volunteers.
+ Ideally, the centre should be on one level to provide for ease of access for the elderly and the disabled as well as simplifying the provision of building services.
+ To minimise costs, the design should be as simple as possible in shape and form without any excessive deviations from normal design features.
+ It is essential to consider maintenance and security issues when designing the building to ensure that there is a high level of passive security and a low level of maintenance required on an ongoing basis with good access to roofs, windows, etc. for routine maintenance.
+ Quality should be built in from the start as one would expect heavy usage and traffic within the building and it should be designed to last without major refurbishment for up to 50 years.
+ Good provision for natural lighting makes for a better environment as well as reducing running costs.

iii) Additional features to be considered at the design stage:

+ Attention to acoustics is essential and soundproofing should be incorporated into the fabric of the building, particularly around areas used for counselling, meetings, and general assembly.
+ A sound system should be incorporated where possible with microphone points and speakers built into the building to facilitate broadcasting events. Where possible, a video and sound link to the church should be provided.
+ Adequate, secure, and discrete storage should be provided in appropriate places throughout the building to facilitate the needs of specific user groups. Ideally, storage should only be provided for equipment owned by the centre.
+ Provision should be made for the secure storage of the financial and administration records for accounting and tax purposes.
+ Child and adult protection issues should be addressed at the design stage with matters such as partly glazed doors incorporated in the specification.

+   The entire building should be wired for IT functions (e.g. category 6 cabling).
+   The use of renewable energy sources and environmentally friendly materials should be carefully considered subject to budget constraints. The use of fossil fuels should be avoided.
+   Floor coverings should take account of the volume of traffic, acoustic considerations, comfort, and ease of maintenance.
+   Where possible, toilet facilities should be located at the outside walls of the building to provide easy access to natural ventilation.
+   Where space is available, a garden should be incorporated off the hall or gathering space to be used when weather permits.

Useful Link

Visit the Secure Area of the diocesan website for document *New Parish Pastoral Centre – Suggested Drawings.*

7.5   Activities

While it is not possible to state categorically the activities which should or should not be included in a parish pastoral centre, the following table endeavoured to categorise the types of activities which take place or are likely to take place in parish pastoral centres.

These activities and categories are as follows:

i)   Category A – Primary Pastoral Activities

Parish administration	Parish ministry team	Parish Pastoral Councils
Prayer groups	Youth activities	Marriage preparation
Liturgy groups	Children's Mass	Family support
Child catechetics	Adult catechetics	Adult RCIA
Parish celebrations	Immigrant outreach	Bereavement counselling
Baptism preparation	Retreats	Ecumenical meetings
Finance committee	Lectio Divina	Choir practice
Training of Ministers	Legion of Mary	St Vincent de Paul
Bethany group		

ii)   Category B – Other Parochial Activities

Community Meetings	Mother and Toddler Groups	Alcoholics Anonymous
School Boards of Management Meetings	Active Retirement Activities	Human Development Programmes
Order of Malta		

iii)   Category C – Non Pastoral Outreach Activities

Music classes	Art classes	Bridge club
Irish Dancing Ten Pin Bowling	Bingo	Scout Groups

Further recommendations on groups

+ Each parish must ensure there is a signed licence in place to restrict their 'rights' and limit their 'entitlements' of groups using the parish pastoral centre.
+ The consumption of alcoholic drink should not be permitted except on special occasions approved in writing by the parish priest.
+ We deem it essential that no group is given permission to have exclusive use of any part of the centre – to do so could permit them to claim tenancy rights.
+ Control over all keys and unhindered access to all areas must be maintained by the parish centre committee at all times.
+ We advise that parishes maintain the right to change the schedule of bookings at any time to ensure that parish activities can always be given the appropriate priority.

7.6 Management

Ideally, a parish pastoral centre should be run by a volunteer or paid manager (or team of managers) who reports to the committee of the parish pastoral centre while reporting on a day-to-day basis to the parish priest.

i)   All personnel involved in the running of a centre must receive basic induction training as well as full child protection training.

ii)   A Terms of Reference must be put in place for all parish pastoral centres.

iii)   Appointments are for a three-year term and members should not be appointed for more than three terms, in line with the guidelines from the CRA.

iv)   The Committee will consist of the following: The parish priest or his nominee; a curate (if any) in the parish; the parish treasurer/chair of the Parish Finance Committee; and such other persons as the parish priest shall appoint.

v)   Parish pastoral centres should operate a separate bank account. However, if the centre is very small with little financial activity the income and expenditure could be booked through the main parish bank account.

vi)   All transactions on the accounting system associated with the parish pastoral centre should be booked to a parish pastoral centre department to allow for separate and detailed reporting on the parish centres activities.

vii)   The parish pastoral centre accounts must be incorporated in the parish accounts.

Useful link

Visit the Secure Area of the diocesan website for a sample *Terms of Reference for Parish Pastoral Centre Committees*

7.7 Third Party Users of Parish Centres

+ A licence is always required for third party users. Renewals must be monitored to ensure that they do not expire unnoticed. Failure to issue appropriate licences can result in users obtaining occupancy rights over the property.
+ All non-parish groups using the centre must provide details of their insurances to the appropriate person managing the parish centre so that it can be sent to the diocesan insurance broker for approval prior to permission being granted for use of the centre's facilities. The third-party user should continue to provide a copy of their insurance annually.
+ All non-parish groups, who may include children or young adults in their activities, must provide the management with a copy of their child protection procedures. The parish does not need to evaluate their safeguarding policy, they only need to satisfy that they have one.[7]

Here to help!

Any queries in relation to licences should be referred to the Diocesan Compliance Coordinator.

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7   The Child Protection Office can be contacted for any queries around this, or other child protection matters.

8. Property Taxes

8.1 Local Property Tax

Local Property Tax (LPT) is a self-assessed tax on residential properties. LPT is based on the market value of residential properties in the State.

How to pay LPT

There are several ways for a Parish to pay the LPT liability. Setting up a monthly direct or an annual debit instruction is the easiest way.

Date to remember

1 November the parish needs to pay in full, or start paying instalment of, the LPT charge for the following year.[8]

Here to help!

The Finance Secretariat will be in touch around any LPT changes.

8.2 Vacant Homes Tax

Vacant Homes Tax (VHT) is also a self-assessed tax and applies to residential properties in use as a dwelling for less than 30 days in the chargeable period from 1 November one year to 31 October the next. Parishes are required to make an annual return if VHT is applicable.

Please note that:

+ Currently the VHT liability is five times the Local Property Tax charge.
+ There is a 5% surcharge for late returns and 10% surcharge if over 2 months late.

A residential property may be exempt from VHT if:

+ It changed ownership during the chargeable period.
+ It was exempt from Local Property Tax (LPT).
+ It was rented for at least 30 days to an unconnected registered tenant.
+ It is advertised for sale or rent.
+ Some types of work, repair, refurbishment are being carried out.
+ It is used by a charity in connection with the provision of recreational activities. Parish properties are not exempt on this basis.

If your parish has a VHT liability[9] to pay or thinks the parish is eligible for an exemption, please contact the Finance Secretariat. The Finance Secretariat will make a return or apply for the exemption on behalf of the parish.

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8   For further information please contact the Finance Secretariat or visit www.Revenue.ie
9   For further information on VHT is available on www.Revenue.ie or contact the Finance Secretariat or the Property Team.

Diocesan building project roadmap

When a parish is considering a building project, they must submit plans to the diocesan Property Team.

All building projects more than €50,000 (including VAT & fees) must be submitted to the diocesan Property Team for its consideration.

All projects more than €500,000 (including VAT & fees) must be submitted to the Diocesan Property Committee for its consideration and recommendation to the Dublin Diocesan Finance Committee (DDFC).

There are two submissions required in this process.

Submission 1

For all projects over €50k

Affordability & Feasibility Submission
Based on a projected cost ('Budget')
at the earliest Stage.

⊕ **Add Consultants fees**

Steps in Submission 1

Step 1:
Identify what the needs are (these are known
as your 'brief' to your architect/designer).

Step 2:
Ensure 90% funding is available,
either pledged or in hand.

Step 3:
Appoint your architect on a fixed-fee basis.

**Send the following to the diocesan
Property Team:**

+ A 'Need Statement' – parish's reason for
  the project – signed by the parish priest
  and the chair of the Finance Committee.
+ Outline drawings and specifications.
+ A projected budget including fees and VAT.
+ The funding plans.

Step 4:
The diocesan Property Team considers all projects
in excess of €50,000 and less than €500,000. The
Team will be in touch with approval to proceed, or
any queries. Parishes will be contacted if there are
any queries at this stage.

Step 5:
For projects over €500,000, recommended and
approved, by the DDFC, the parish will be advised,
and work can then begin on Submission 2.

Submission 2

For all projects over €50k

Pre-Contract Submission
€ actual cost to be signed under contract,
near the final stage

⊕ **Add Consultants fees**

Steps in Submission 2

Step 1:
The parish appoints the architect.[10]

Step 2:
Where necessary, the architect makes a
planning application.[11]

Step 3:
Once planning permission is received, tender
documents, drawings and specifications are
prepared. These must be issued to tender
to three or more contractors.

Step 4:
When tenders are returned, these are analysed by
the architect or consultant, the quantity surveyor,
and the design teams.

Step 5:
When the architect or quantity surveyor are
satisfied to recommend the appointment of
a contractor, a tender report is prepared.

Step 6:
Submission 2 is now made to the diocesan
Property Team who will refer those projects
over €500,000 to the diocesan committees.
Any queries will be referred back to the parish.[12]

Step 7:
Once approved, contracts are signed,
and the project can commence on site.

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10   Fees are normally a percentage of the value of the building contract.
11   All activity stops for a period of time while planning permission is awaited.
12   Submission 2 is considered a 'Pre-Contract' submission – the actual cost to be signed under contract, near the final stage.

G.
Insurance

1.   Insurance Broker

All insurances of parochial property including schools must be arranged through the diocesan insurance broker.

> The diocesan insurance broker (Marsh Ireland Brokers Ltd, Charlotte House, Charlemont Street, Dublin 2, D02 NV26, 01 6917110) is available to advise on all insurance matters and to assist with claims and enquiries.

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

2.   Parish Protection Policy

The Parish Protection Policy is a broad-based policy that ensures parishes are protected by insurance in respect of losses or claims that might arise relating to their parish activities.

Parish Protection Policy covers:

+   property damage cover "all risks"
+   consequential loss
+   loss or theft of money
+   professional indemnity
+   trustees' liability
+   legal expenses
+   personal accidents.

3.   Employer's Liability

+   The Employer's Liability section of the Parish Protection Policy indemnifies the insured in respect of all sums which the insured shall become legally liable to pay for damages and law costs arising from bodily injury to an employee caused during the period of insurance in connection with a Parish-related activity.
+   The Limit of Indemnity is €30m for any one accident.
+   The section excludes liability in respect of certain risks unless specially declared to any accepted by the insurance company. The principal exclusions are detailed below but if in doubt regarding cover for specific employee activities, please contact Marsh Ireland.

Exclusions: What Is Not Insured

Liability arising in connection with:

i)   Construction, reconstruction, structural, alteration or demolition of property insured other than general repair maintenance and decoration.

ii)   Work on the exterior of a building in excess of 15 metres from ground level.

iii)   Work on the interior of a building in excess of 15 metres above floor level.

iv)   Work involving use of scaffolding other than mobile scaffold towers.

v)   The use of power-driven woodworking machinery other than the use of portable tools applied to work by hands.

4.   Public Liability

What is insured?

The public liability section of the Parish Protection Policy indemnifies the Insured in respect of all sums which the Insured shall become legally liable to pay for damages and law costs arising out of the following:

+   Accidental bodily injury to any person (other than an employee).
+   Nuisance.
+   Loss of damage to material property (other than property owned by the insured which is covered under the property section) occurring during the period of insurance and arising out of and during a parish-related activity.
+   The limit of indemnity is €30m for any one accident.

Parish-related activity

Parish-related activity is defined as any activity which is carried out with the knowledge and authority of and under the control of the priest or of any other person specifically authorised by him.

The Parish Protection Policy is a broad-based policy that ensures parishes are protected by insurance in respect of losses or claims that might arise relating to their parish activities.

Parish Protection Policy covers:

+ property damage cover "all risks"
+ consequential loss
+ loss or theft of money
+ professional indemnity
+ trustees' liability
+ legal expenses
+ personal accidents.

A parish-related activity shall not include any of the following, unless specially declared to and accepted by the insurance company for an appropriate additional premium.

+ Fundraising activity not solely for the benefit of parish finances.
+ Any carnival festival, gymkhana or horse and pony racing organised by or on behalf of the parish.
+ Any production, concert, or other fundraising activity with an anticipated attendance in excess of 1,000 persons, except where they were conducted within the building of a church or cathedral.
+ Any commercial enterprise or company created by or on behalf of or benefit of the parish.

What is Not Insured?

Liability arising directly or indirectly from the ownership, possession or use by or on behalf of the Insured of:

+ Any craft, hovercraft, or water-borne craft exceeding five metres in length or having a design maximum speed more than 10 knots.
+ Any mechanically propelled vehicle (including sit-on lawn mowers) in circumstances requiring insurance under the Road Traffic Act.
+ Any pressure vessel, passenger lift, elevator, or any spectator stand.

Liability arising directly or indirectly out of or in connection with

+ any intentional dishonest fraudulent criminal or malicious act or omission.

5. Persons or Groups Using Parish Property

+ When any portion of the parish property is made available for use (other than parish use) the parish priest is required to satisfy himself that the users have adequate public liability insurance in force.
+ The parish policy does not extend to provide cover for outside groups using parish properties without the appropriate insurance in place.

The diocesan insurance broker (Marsh Ireland Brokers Ltd, Charlotte House, Charlemont Street, Dublin 2, D02 NV26, 01 6917110) is available to advise on all insurance matters and to assist with claims and enquiries.
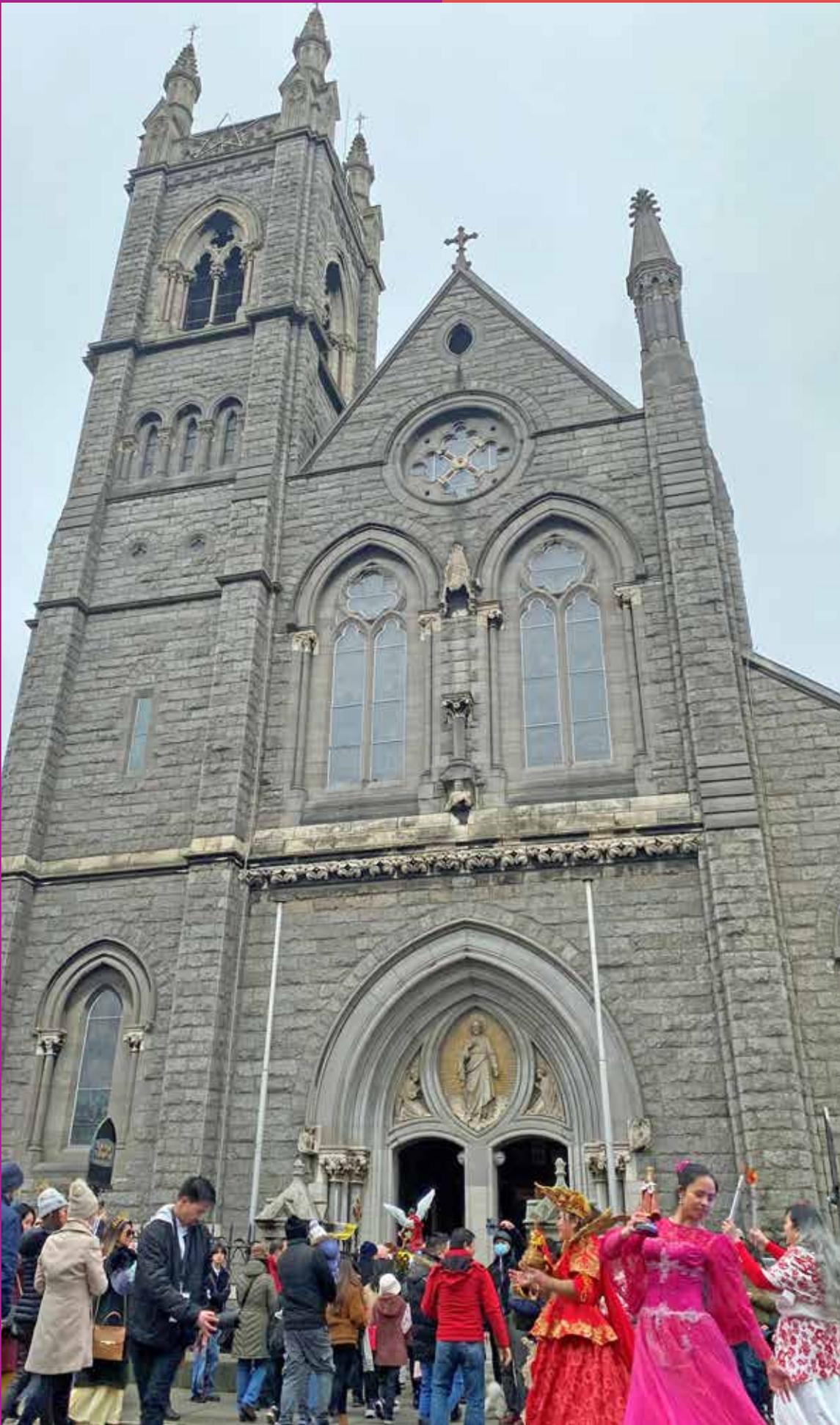
H.
Safety, Health and Welfare

1.   Guidelines to the Safety, Health and Welfare at Work Act 2005

These guidelines are to assist parish priests as employers, and parish employees and voluntary workers in understanding their legal obligations under current safety legislation and to make them aware of potential dangers in the workplace (i.e. Parochial properties) so that accidents may be avoided.

The 2005 Act sets out:

+   The requirements for the control of health and safety at work.
+   The management, organisation, and the systems of work necessary to achieve those goals.
+   The responsibilities and roles of employers, the self-employed, employees and others.
+   The enforcement procedures needed to ensure that the goals are met.

Here to help!

Please contact Marsh Ireland (Charlotte House, Charlemont Street, Dublin 2, D02 NV26, 01 6917110) for further advice on the Safety, Health and Welfare at Work Act 2005 and how it applies to parishes.

2.   Employer's Duties

Employers (including self-employed persons) are primarily responsible for creating and maintaining a safe and healthy workplace.

An employer's duties include the following:

+   Managing and conducting all work activities to ensure the safety, health and welfare of people at work including the prevention of improper conduct or behaviour likely to put employees at risk ('Horse-play' and bullying at work would come within these categories).
+   Designing, providing and maintaining a safe place of work that has safe access and egress, and uses plant and equipment that is safe and without risk to health.

+   Prevention of risks from the use of any article or substance, or from exposure to physical agents, noise, vibration and ionising or other radiations.
+   Planning, organising, performing, maintaining and, where appropriate, revising systems of work that are safe and without risk to health.
+   Providing and maintaining welfare facilities for employees at the workplace.
+   Providing information, instruction, training and supervision regarding health and safety to employees; this must be in a form, manner, and language that they are likely to understand.
+   Co-operating with other employers who share the workplace for example, community employment workers, to ensure that health and safety measures apply to all employees (including temporary workers) and providing employees with all relevant safety and health information.
+   Providing appropriate protective equipment and clothing to the employees (and at no cost to the employees).
+   Appointing one or more competent persons for example a specialist health and safety company to specifically advise the employer on compliance with the safety and health laws.
+   Preventing risks to other people at the place of work.
+   Ensuring that reportable accidents and dangerous occurrences are reported to the Health and Safety Authority.

+   In the parish context, it is recommended that the responsibilities of the competent person be delegated to the Parish Finance Committee, who will advise the parish priest on health and safety matters.

3.   Safety Statement

3.1   The Act emphasises the need for employers (including the self-employed) to manage safety and health to prevent workplace injuries and ill health. The basis for the management of safety and health is the written Safety Statement. This document sets out an action programme for safeguarding the safety, health and welfare of employees while they are at work.

3.2   It should be prepared after the identification of hazards and an assessment of the risks that may be present at the workplace.

Useful Link

Visit the Secure Area of the diocesan website for documents including *Health and Safety Guidelines for Parishes, Parish Risk Management Checklist* and *Sample Safety Statement for Parishes.*

How to Create a Safety Statement

Step 1:

Identify the Hazards

To successfully manage safety and health, employers and self-employed persons should know what hazards are in the workplace. A hazard is defined as anything with the potential to cause harm.

Here is a checklist of typical workplace hazards*

i)   Slips, trips and falls.

ii)   Falls of persons from height.

iii)   Falls of material from height.

iv)   Hazards associated with the manual handling of loads.

v)   Hazards from plant and machinery (for example, exposure to dangerous moving parts).

vi)   Mechanical handling.

vii)   Fire and explosion.

viii) The use of hazardous substances (such as toxic or corrosive substances examples include garden pesticides used for maintenance or cleaning detergents.

ix)   The use of compressed air.

x)   Exposure to harmful levels of noise.

xi)   Exposure to radiation.

xii)   Hazards associated with electricity.

xiii) Exposure to harmful vibration.

xiv) Entry in to confined spaces.

xv)   Unsuitable lighting levels in the workroom.

xvi) Inadequate thermal environment (i.e. too hot or too cold).

xvii) Work with visual display screens.

xviii) Human factors (for example, violence to staff, stress, bullying at work).

*This list is non-exhaustive and is not ranked in priority.

Step 2:
Assess The Risks

Having identified the hazards, we recommend your parish assesses any risks (the likelihood of the harm occurring, and the severity of the consequences if it does) arising from those hazards.

Categorising the risks (for example, a high risk of injury from manual handling, a medium risk of exposure to chemicals or a low risk of contact with moving parts of machinery) allows the prioritisation of the measures necessary to ensure safety, health and welfare at the workplace.

The risk assessment should:

+ Address any significant hazards.
+ Apply to all aspects of the work.
+ Cover non-routine as well as routine operations, such as occasional maintenance tasks.

Step 3:
Select the Control Measures

Now select the appropriate control measures to eliminate the hazards and, where that cannot be done, to reduce the risks.

When following this process, consider the General Principles of Prevention as set out in Schedule 3 of the Safety, Health and Welfare at Work Act 2005.

The General Principles of Prevention are:

i)   The avoidance of risks.

ii)   The evaluation of unavoidable risks.

iii) The combating of risks at source.

iv)   The adoption of work to the individual, especially as regards the design of places of work, the choice of work equipment and the choice of systems of work, with a view to alleviating monotonous work and work at a predetermined work rate and to reducing the effect of this work on health.

v)   The adaptation of the place of work to technical progress.

vi)   The replacement of dangerous articles, substances, or systems of work by safe or less dangerous articles, substances, or systems of work.

vii) The giving of priority to collective protective measures over individual protective measures.

viii) The development of an adequate prevention policy in relation to safety, health and welfare at work, which takes account of technology, organisation of work, working conditions, social factors and the influence of factors related to the working environment.

ix)   The giving of appropriate training and instructions to employees.

These principles are 'goal setting' and are based on a recognition that risks cannot always be completely eliminated. The goal is to eliminate where possible or reduce the risk using a hierarchy of control in which the principles should be applied in the order listed in the 2005 Act. Each level should only be considered after due regard has been given to the levels above it. Residual risks left over from initial control measures should therefore be dealt with by the next level of the hierarchy.

Step 4:
Write the safety statement

After the above steps have been taken, the safety statement can now be written or updated. The issues arising when conducting a risk assessment vary from parish to parish and therefore it is strongly recommended that professional advice is sought before preparing or updating the safety statement.

The safety statement document must:

i)   List the control measures to be taken to avoid the risks.

ii) Name those responsible for implementing and maintaining the measures.

iii) Contain plans to deal with an emergency or any serious and imminent risks.

iv) List the names of the safety representatives.

The safety statement must also:

Be reviewed and, if necessary, amended when there has been a significant change in work practices (for example, the introduction of new equipment or substances) or when there is reason to believe that it is no longer valid (an accident, dangerous occurrence or a 'near miss' may prompt such a review).

Be revised, within 30 days, if directed by an Inspector.

Be brought to the attention of employees (and to other persons at the place of work who might be exposed to the specific risks outlined in the safety statement). When bringing the safety statement to the attention of employees it must be in a form, manner and, if necessary, in a language that can be understood by employees. This should be done at least annually, on recruitment and when there is a change made to the safety statement.

Step 5:
Record and Review

A safety statement when complete is not just a box to be ticked on the to-do list. Workplaces constantly change. The Safety Statement must be updated as conditions change, and new risks are introduced. It is recommended that the safety statement is reviewed at least once annually. It is also important that detailed records are kept of risk assessments carried out and any controls put in place.

4. Employer's duties

4.1 Appointing competent persons

As an employer, parishes must appoint one or more 'competent person' to give advice and to play a key role in the management of health and safety.

The responsibilities of the 'component person' should be delegated to the Parish Finance Committee which can give informed and appropriate advice on health and safety to the parish priest.

A parish employee can be asked to coordinate the health and safety function for the parish such as keeping a record of staff members and volunteers.

4.2 Reasonably Practicable

Some of the general duties placed on employers under the 2005 Act are qualified by the term 'reasonably practicable'.

This means that all due care has been exercised when, having identified the hazards and assessed the risks at the workplace, the necessary protective and preventative measures have been put into place, and where further measures would be grossly disproportionate (having regard to unusual, unforeseeable and exceptional circumstances).

Reasonable practicability is therefore essentially a matter of balancing the degree of risk against the time, trouble, cost and physical difficulty of the measures necessary to avoid it.

4.3 Consultation with employees

Employers must consult their employees regarding safety, health and welfare at work and must provide them with certain information on these matters. As part of the consultation process, employees have the right to select safety representative(s).

Employers must provide certain information on safety, health and welfare at the workplace to the employees or to their safety representative(s).

Employers are required to:

+   Consult with employees or their safety representative(s) (or both) on any proposed measures likely to affect their safety, health, or welfare at work.
+   Provide employees or their safety representative(s) (or both) with the results of the risk assessment and consult with them on the preparation of the safety statement.
+   Provide employees or their safety representative(s) with other relevant information, including details of any reportable accidents, illnesses or dangerous occurrences, the names of any competent persons appointed to advise on health and safety matters and the preventive and protective measures to be taken to avoid risks (i.e., a copy of the safety statement). This information must be in a form, manner and language likely to be understood by the employees.
+   Refrain from penalising any employee for acting in accordance with safety and health laws or for reporting complaints regarding safety and health matters at work.
+   Recognise that safety representatives have various rights, including the right to:

i)   Inspect the place of work.

ii)   Investigate accidents and dangerous occurrences (if this does not interfere with an investigation being carried out by an Inspector).

iii) Investigate complaints made by employees (after giving reasonable notice to the employer).

iv)   Be given time off from work, without loss of remuneration, to receive appropriate training.

v)   Accompany an Inspector carrying out an inspection at the workplace.

vi)   Make representations to the employer on safety, health and welfare.

vii) Make representations to, and receive information from, an inspector.

viii) Consult and liaise with other safety representatives in the same undertaking.

5.   Employees' Duties

Employees (including full or part-time, permanent, or temporary, regardless of any employment or contractual arrangement they may have) also have duties under the Act.

Employees must:

+   Comply with relevant laws and protect their own safety and health, as well as the safety and health of anyone who may be affected by their acts or omissions at work.
+   Ensure that they are not under the influence of any intoxicant to the extent that they could be a danger to themselves or others while at work.
+   Cooperate with their employer regarding safety, health and welfare at work.
+   Not engage in any improper conduct that could endanger their safety or health or that of anyone else.
+   Participate in safety and health training offered by their employer.
+   Make proper use of all machinery, tools, substances, etc. and of all personal protective equipment provided for use at work.
+   Report any defects in the place of work, equipment, etc. which might endanger safety and health.

6.   Duties of Other Persons

6.1   The parish must ensure a visiting contractor, for example such as a boiler technician, a landscaping contractor, or a window cleaner, is provided with safe access and egress and, in particular, that any equipment provided by the parish is safe to use.[1]

6.2   Those who design or construct a place of work must ensure it is designed and capable of being constructed and maintained without risk to safety and health.

6.3   Persons who have control over a place of work have a duty to ensure, as far as is reasonably practicable, that the place of work, the access to and agress from it, and any article or substance so provided is safe and without risk to health.

7.   Enforcement

7.1   The Health and Safety Authority (HSA) is responsible for enforcing and promoting safety and health at work. HSA inspectors give advice and information during an inspection. However, they have a wide range of enforcement powers that are used in appropriate circumstances.

7.2   An inspector may serve a direction for an improvement plan requiring the submission, within one month, of an improvement plan setting out the proposed remedial action for dealing with a specified risk.

7.3   Enforcement notices may be served to deal with a failure to comply with the law. An Improvement Notice gives a period for the matter to be remediated, while a Prohibition Notice requires the immediate cessation of the activity that has created the risk. The HSA may also apply to the High Court for an order prohibiting or restricting the use of a place of work.

7.4   Following prosecution, the courts may impose fines or prison sentences (or both), depending on the seriousness of the offence. Most offences, including any breaches of Regulations under the Safety, Health and Welfare at Work Act 2005 may be tried either in the District Court, where the maximum penalty is €3,000 per charge and/or up to six months' imprisonment, or on indictment in the Circuit Court where the maximum penalty is €3,000,000 and/or imprisonment for a term not exceeding two years.

The authority also has the right to publish the names and addresses of those subjected to a prohibition notice, High Court order or a penalty following a court conviction.

7.5   The 2005 Act provides for the specification in Regulations of 'On-the-Spot' fines of up to €1,000 for certain offences to be prescribed in the Regulations.

7.6   Priests and those responsible for workplaces carry responsibilities under the 2005 Act if it can be demonstrated that an offence resulted and was attributable to their neglect, connivance, consent, or authorisation on their part.

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1   The employer of the contractor also has duties in relation to his or her employees.

I.
Human
Resources

1.   General

Parishes must ensure the following requirements are applied to be compliant with current legislation and employment law.

2.   Minimum Wage

Employees over 20 years of age must be paid the minimum wage rate according to the National Minimum Wage Act. The minimum wage rate varies for employees under 20 years of age. The minimum wage rate normally changes in January following decisions made by the Government during the budget.[1]

3.   Human Resource Policies for Parish Employees

Each employee should be made aware of and be issued with a copy of the HR policies and procedures. It is recommended that parishes ask the employee to sign to say that they have received a copy.

Useful Link

Visit the Secure Area of the diocesan website for *Human Resource Policies for Parish Employees.*

4.   Record of Working Time

Employee records must be maintained for:

+   actual hours worked.
+   all leave taken for all leave types such as sick leave or annual leave for all employees.

Computer software sign-in books can be used for this purpose. These records must be available for inspection by Inspectors of the Workplace Relations Commission if requested at any point.

5.   GDPR

Your parish must comply with data protection obligations when collecting CVs and related information about individuals. The General Data Protection Regulation (GDPR)[2] does not affect your legal obligations set out in employment law.

6.   Employee Expenses

6.1   The parish must ensure that if an employee is claiming back expenses these must be in line with Revenue rules, for example mileage rates.

6.2   New legislation has been introduced by Revenue called Enhanced Reporting Requirements (ERR). This legislation means that certain expenses paid to employees must be reported to Revenue through ROS on or before employees receive payment.

Useful Link

Visit the Secure Area of the diocesan website for *Enhanced Reporting Requirements*.

Here to help!

Contact the Finance Secretariat if you have any questions on Enhanced Reporting Requirements.

1   See www.gov.ie for the up-to-date minimum wage rates per hour for the various age categories.
2   For more information see section on GDPR on page 100.

7.   Employment vs Self-Employment Status

Parishes must not enter a contract for services arrangement i.e. self-employment status with a third party where the individual should be employed and have access to the benefits of an employed status.

Useful Link

Visit the Secure Area of the diocesan website for *Code of Practice for Determining Employment or Self-Employment Status of Individuals.*

8.   Employment Contracts

Each staff member must have a contract of employment regardless of how long they have worked in the parish.

Employment contracts include permanent contracts or contracts of indefinite duration; fixed-term temporary contracts; and specified-purpose contracts.

School cleaners, etc., should be registered as employees of the Board of Management and should not be confused with parochial employees.

9.   Terms of Employment Act

The Terms of Employment (Information) Act 1994 (as amended 2022) provides that all employees are entitled to a written statement of the terms of their employment.

9.1   Day 5 Statement of Terms

The core terms of employment must be provided to all new employees within five days of the commencement of their employment.

This is known as Day 5 Statement of Terms – Section 3(1A) Statement.

An employer must notify each new employee, in writing, within five days of the commencement of employment of the following core terms of employment:

i)   The full name and address of the employer and the employee.
ii)   The address of the employer.
iii)   The place of employment, or where there is no fixed or main place of work a statement specifying that the employee is employed at various places or alternatively that the employee is free to determine his or her place of work.
iv)   The title, grade, nature, and category of work with a brief description of the work.
v)   The duration and conditions relating to the probationary period if applicable.
vi)   If the contract is temporary or for a fixed term the employee must be advised the expected duration of the contract.
vii)   The remuneration, frequency and method of payment.
viii) The number of hours the employee is expected to work in a normal working day and week.
ix)   Any terms and conditions relating to hours of work.

9.2   A Statement of Terms – Section 3 (1) Statement – should include the following:

i)   The full name of the employer and the employee.
ii)   The address of the employer.
iii)   The employee may request the average hourly pay.
iv)   Frequency of pay, e.g. if it is weekly or monthly etc.
v)   Terms or conditions relating to paid leave (other than paid sick leave).
vi)   Any terms and conditions relating to incapacity for work due to sickness or injury.
vii)   Terms or conditions relating to pensions and pensions schemes.
viii) Periods of notice which the employee is entitled to receive and required to give on termination of employment.
ix)   A reference to any collective agreements which affect the terms of employment.
x)   The training entitlement if provided by the employer.
xi)   The minimum notice period to which the employee is entitled to before the start of a work assignment and where applicable the deadline for notification in accordance with Section 17 of the Organisation Working Time Act 1997.

9.3   An existing employee who entered a contract before 16 December 2022, may request an employer to furnish a new statement (section 5A (1) Statement) that must contain particulars in the 'Day 5' Statement and the Statement of Terms.

9.4   An employee issued a contract before 16 May 1994, may also make a request in writing to the employer to furnish a new statement (Section 6(1) statement) to include new Section 3 particulars. Upon receipt of a written request, contact the outsourced HR provider.

10.   Community Employment Schemes

When a parish operates a community employment scheme, it is important to ensure the employer's responsibilities are met regarding publicly funded community employment schemes.

Useful Link

Visit the Secure Area of the diocesan website for document *Guidance on Community Employment Schemes.*

11.   Holidays

11.1   Employers are obliged to keep records of holidays and public holidays for a period of three years. These records must be available for inspection by Inspectors of the Workplace Relations Commission. Records should also be maintained to show as evidence in the event of a Workplace Relations Commission Hearing or Labour Court appeal of an employee's complaint (Workplace Relations Act 2015).

11.2   Records of employees' holidays can be kept in the form of a hard copy or alternatively on softcopy on a record management time keeping system that records holidays.

11.3   It is illegal to pay an allowance in lieu of the minimum statutory holiday entitlement of an employee unless the employment relationship is terminated.

12.   Remuneration

12.1   Care should be taken so that the wages and salaries paid to employees are in keeping with the social responsibility of the Church and in line with current legislation. Employees' remuneration should be reviewed annually and employees should be informed formally of the outcome of this annual review.

12.2   For all roles, the job description dictates the appropriate salary levels. Please contact the third-party Human Resources provider for advice on appropriate pay rates and salaries.

Useful Link

Visit Secure Area of the diocesan website for *Pay Principles for Parishes* document for reference to the minimum pay and average salaries for roles within parishes.

13.   PAYE, PRSI and USC

13.1   Every parish which has paid employees, should be registered as an employer for the purpose of PAYE, PRSI and USC. It is obligatory for employers to register and remit Employers PRSI in respect of all employees.[3]

13.2   There is no minimum level of wages or hours worked below which an employer is not required to register.

13.3   When a parish employs a Religious and pays them a salary, Tax, PRSI and USC is deductible from that salary in the same way as it is for a lay employee. All such employees should, for the purposes of PRSI deductions, be categorised as Class S, which means that the PRSI deduction is currently 4% if they earn over €5,000 and are between the age of 16 and 66. In this instance there are no corresponding Employer PRSI contribution.

3   Workplace Relations Commission (WRC) website for more detailed information www.workplacerelations.ie

13.4   The parish registration for PAYE/PRSI/ USC should be in the name of 'The Parish Priest for the time being of ... parish' to avoid a change in the registration when there is a change of parish priest.

13.5   The diocese has recommended a payroll provider to parishes. There are efficiencies to be obtained and less risk of manual errors as the payroll system links directly with the accounting system.

Here to help!

Please contact the Finance Secretariat with any queries on payroll provider.

14.   Payroll

14.1   The parish must submit a payroll submission report (PSR) to Revenue weekly or monthly depending on if the employee is paid on a weekly or monthly basis.

14.2   The taxes deducted through the payroll process along with the Employers PRSI due must be paid to the Revenue within the statutory deadlines.

Revenue will then generate a statement based on the submission from the parish showing the total liability that the parish must pay. This statement will be available to parishes by the 5th of the next month.

The parish must pay the amount of the statement to Revenue by[4]:

i)   14 days after the end of each month.
ii)   23 days after the end of each month if the parish files the return and pay the tax on the Revenue Online System (ROS).
iii) If your parishes total Income tax, PRSI and USC payments are less than €28,000 per year, your parish can apply to Revenue to make your payments quarterly.

14.3   Each employee must receive a pay slip showing the deductions made to their salary at the time of payment.

14.4   If the payroll function is performed within the parish by a parish employee or a parish volunteer it is important that they are kept up to date with regulation and changes implemented through the budget. The parish is responsible for the payroll being correct.

15.   Pensions

15.1   There is currently no legal obligation for Employers to contribute towards a pension for their employees. However, employers are obliged by law[5] to provide their employees' access to a PRSA (Personal Retirement Savings Account). This obligation applies to all employers regardless of the number of employees. It therefore applies to all parishes, parish schools and even to individual priests who employ a housekeeper.

If a parish has employees, it must do the following regarding pensions:

+   Select and appoint a PRSA provider.
+   Advise the employees that this PRSA provider is available for them if they wish to set up a PRSA.
+   Provide a reasonable amount of time off to the employees to enable them to discuss the setup of the PRSA with a PRSA provider.
+   Arrange for the deduction of contributions from the employee's salary and their payment to the PRSA provider within 21 days of the end of the month in which deductions were made.[6]
+   The parish does not have an obligation as an employer to contribute towards your employees PRSAs.

Irish Life is the recommended PRSA provider.

The Archdiocese has given careful thought to the selection of a PRSA provider and after detailed analysis of the different PRSA providers and their products, the Archdiocese recommends that parishes appoint Irish Life as your PRSA provider. Contact details are available from Adare.

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4   For further information on this and other Employer Revenue matters please visit www.revenue.ie
5   Pensions (Amendment) Bill, 2002
6   Advice on the area of deductions and the remittance of payments should be sought from the Finance Secretariat, or from your payroll provider. In the case of a school, the school accountant can give advice with regards to PRSAs.

15.2 Where PRSA contributions are being made by the employee and are deducted from the employee's salary through payroll, they are deducted from an employee's gross pay before the calculation of the PAYE, PRSI and USC.

15.3 Where PRSA contributions are made by the employer, those contributions are treated as an expense of the parish. Seek advice about the accounting and payroll treatment of PRSA contributions from your payroll provider, payroll accountant or the Finance Secretariat.

15.4 In late 2024 there is a new auto-enrolment pension savings scheme being introduced for certain employees who are not paying into a pension scheme. These employees will be automatically included in the scheme, and they can opt out after six months if they choose to.

The following parish employees will need to be automatically enrolled if they are:

+   between 23 and 60 years of age
+   not currently part of a pension plan
+   earning more than €20,000 per year

Under the auto enrolment scheme the employee[7], the parish and the Government will all pay a certain fixed percentage amount into the parish employees' pension fund.

16. Secretaries, Bookkeepers, Pastoral Assistants, Sacramental Co-ordinators, and Faith Development Workers

16.1 With regards to bookkeepers and secretaries, the parish should look within your parish partnership first to see if an employee in one of the parishes within your partnership has the capacity to do the work. This will allow synergies and help reduce the costs within your parish and the partnership.

16.2 The Finance Secretariat can recommend an independent parish bookkeeper that does the bookkeeping for several parishes.

16.3 Parishes should contact the Office of Mission and Ministry for advice and support when they wish to employ someone to carry out pastoral work.

16.4 It is recommended that if a parish is employing a Faith Development Worker that they are employed across the parish partnerships. One parish in the partnership will need to be the employer of the Faith Development Worker.

16.5 Other employment roles in parishes can include parish pastoral centre managers and workers, cleaners, caretakers, and maintenance staff. These roles may also be carried out by volunteers.

Useful Link

The Secure Area of the diocesan website has several documents and templates to support parishes, if a Faith Development Workers is being considered within a partnership.

Here to help!

Where a parish is planning to recruit a bookkeeper or secretary or an employee to be involved in pastoral duties, they should consult with the Finance Secretariat and Office of Mission and Ministry first.

7   For further information, please visit www.gov.ie/autoenrolment.

17. Volunteers

Volunteers are the lifeblood of many parishes as people give generously of their time to support, give advice, or take active roles in the parish.

17.1   It is important that the role of volunteer is not confused with an employment role. A volunteer does not receive any remuneration. Acknowledgement and gratitude for the efforts of volunteers can be shown by other means such as Christmas social gatherings or letters of appreciation.

17.2   Volunteers are expected to follow policies and procedures which are relevant to their work and the parish, such as child and vulnerable adult safeguarding and protection, as well as showing respect and tolerance for others.

Useful Link

Visit the Secure Area of the diocesan website for the *Code of Practice for Determining Employment or Self-Employment Status of Individuals*.

Useful Link

Visit the Secure Area of the diocesan website for *Volunteering in Your Parish – Manual and Agreement* and *Voluntary Ministry Matters: A Guidebook for Parish Pastoral Councils*.

Useful Link

The diocesan policy on whistleblowing is contained in *Human Resource Policies for Parish Employees*, which is available at the Secure Area of the diocesan website.

Here to help!

A third party HR company, currently Adare Trusted People Partners, has been engaged by the diocese to advise parishes on staffing matters.

These matters include:

+   recruitment
+   contracts of employment
+   compliance with employment laws
+   advising on difficulties which may arise in the employment relationship.

Adare are available by telephone at 01 549 0450 or email archdparishes@adarehrm.ie

Please note the agreement with Adare does not extend to assistance with advertising posts. Please contact the diocesan HR Administrator or Communications Co-Ordinator for assistance if required. The diocesan HR Administrator can also provide sign-in books, on request.

18.   Whistleblowing (protected disclosures)

Whistleblowing[8] is the term used when a worker raises a concern, in which he/she has a reasonable belief, about a relevant wrongdoing such as fraud, crime, danger or failure to comply with any legal obligation which came to the worker's attention in connection with their service to the organisation.

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8   Protected Disclosures and Speak Up policies are included in the HR policy document for staff.
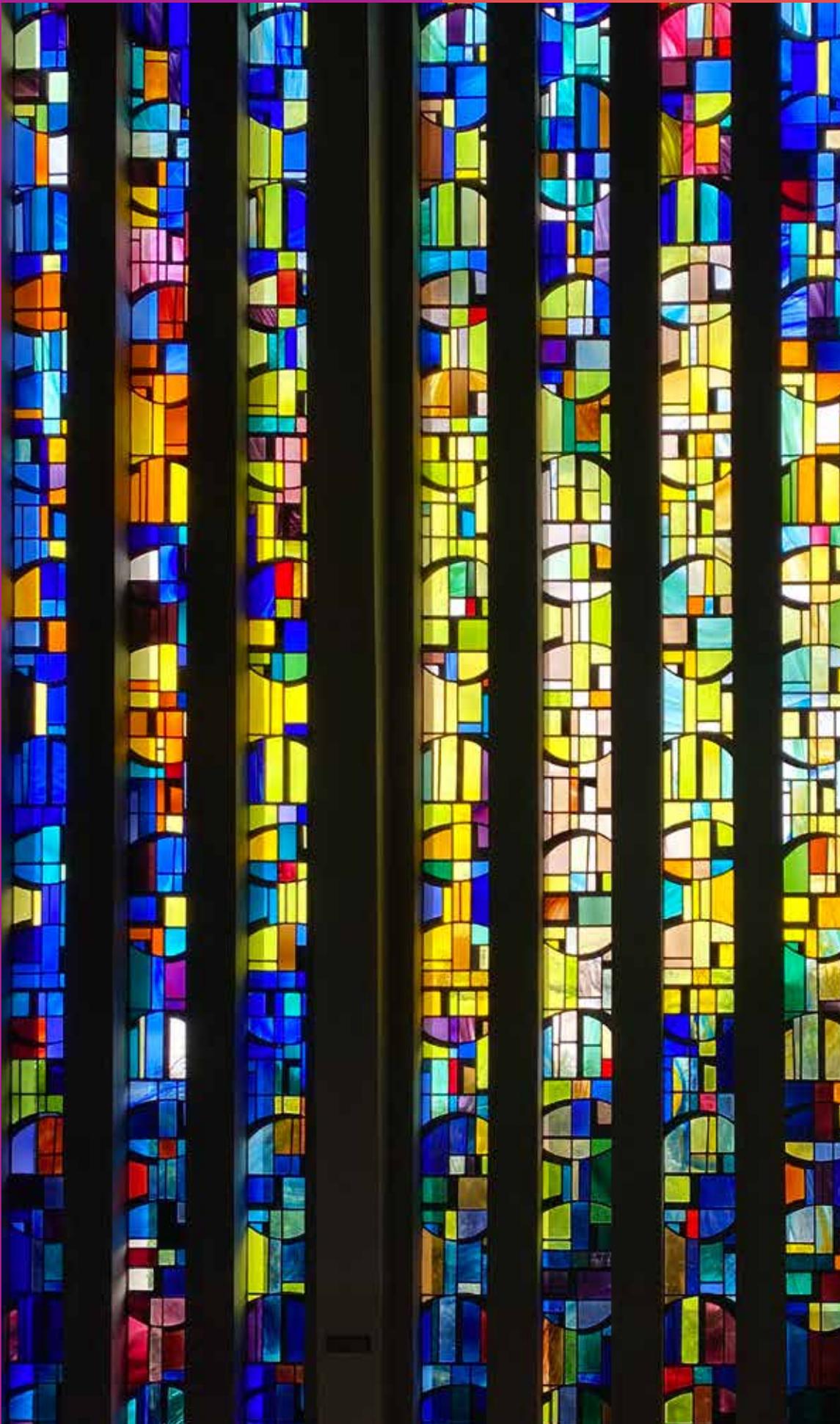
J.
Information
Technology

Introduction

The following are guidelines for parishes in respect of IT matters, including systems, storage and security.

1.   Invest in reliable hardware and software

For your parish to function efficiently, we recommend high quality computers, printers and other equipment.

1.1   Invest in high quality computers, printers and other equipment that can meet the demands and needs of your parish effectively.

1.2   Replace equipment when it is old (lifespan normally 3 -5 years) and starts giving problems.

1.3   Opt for user-friendly and secure software solutions. Regularly update your software and apply security patches promptly upon release. Obtain software from reputable sources, and refrain from downloading free software from the Internet to mitigate potential risks.

1.4   Parishes can purchase discounted software through Enclude on the TechDonations website at techdonations.enclude.ie/product-catalog. Some software purchased through Enclude is at a charity discounted rate and the cost may be lower than purchasing the software anywhere else.

2.   Secure your Parish IT Systems and Network

2.1   Ensure that all computers within your parish have individual Administration User sign-ins established.

2.2   Keep the Administration User sign-in details in a secure place in case it is needed in an emergency. Parishes should ensure every computer is also encrypted to enhance security.

2.3   Protect your parish systems from cyber threats by securing your network. Use firewalls, endpoint protection software, including antivirus and disk encryption, and other security measures to prevent unauthorised access to your systems.

2.4   IT equipment should be physically secured when not in use, e.g. in a locked room or secured to the desk with a cable lock. Familiarise yourself with identifying and avoiding phishing scams and other cyber threats.

3.   Secure Data

Data loss can be traumatic, and it can take considerable time to recreate the data, if it is even possible.

3.1   Parishes are strongly encouraged to use cloud services to store files securely, rather than saving them on their computer's desktop. This helps keep files safe and easy to access from anywhere.

3.2   Back up your parish data regularly to prevent loss due to hardware failure, cyber-attacks, or other incidents like coffee spills.

3.3   Identify Important Data: Start by figuring out which files and records are crucial for your parish, like financial records or donor details.

Helpful Tips!
Backing Up parish files:

Points to consider for backing up files

+   **External Hard Drive:**
    Get an external hard drive and copy the important files onto it regularly. Keep it in a safe place away from your main computer. or

+   **Cloud Storage:**
    Consider cloud-based solutions to ensure that the data is always accessible and secure. This way, the files can be accessed from anywhere with an internet connection.

+   **Automatic Backup Tools:**
    Use software that automatically saves the files on a regular schedule. This helps make sure you don't forget to back up and reduces the risk of loosing any files.

+   **Decide How Often:**
    Think about how often you need to back up the data. It could be daily, weekly, or monthly, depending on how much your data changes.

+   **Check Your Backups:**
    Every now and then, make sure the backups are working properly. Look through them to see if all the important files are there.

+   **Keep Your Backups Safe:**
    Store the backup copies in a safe place, like a locked cabinet or a secure online account. This way, even if something happens the main data, there will be backups available.

4.   Plan for unforeseen events

Parishes need to have a plan to recover quickly when things go wrong, e.g. loss of broadband or a power failure.

Develop a plan

Develop a plan that outlines the steps to take in case of an unforeseen incident, cyber-attack, or other emergency. This will save time when wondering what to do when something goes wrong. Test your plan regularly to ensure that it works as intended.

5.   Train your Parish employees and volunteers

Your parish employees and volunteers are the first line of defence against cyber threats. Familiarise yourself and others working within the parish on how to identify and avoid phishing scams, how to create strong passwords and how to use your systems securely. Regular training can help prevent costly mistakes and protect against cyber threats.

5.1   Computers should be protected with strong passwords, i.e. a minimum of 10 characters, a mix of upper and lower-case letters, numbers, and special characters.

5.2   If only one person has access to a social media account or online platform, this password should be shared with the parish priest and stored in the safe for access in emergencies only. It should be kept confidential and not shared with anyone else. It's important to change passwords regularly, especially when someone leaves the parish.

5. 3 Computer screen savers should be activated when away from your computer and should require your password to unlock.

6.   Use cloud-based solutions

Cloud-based solutions can help your parish save money and improve efficiency. Use cloud-based solutions for email, file sharing and other functions. This can help reduce hardware costs and improve collaboration.

Helpful tip!

All priests with diocesan appointments must use a diocesan email address. If one has not been provided to you already, kindly submit a request to itrequests@dublindiocese.ie.

Email accounts with, for example, Gmail, Hotmail and Yahoo should not be used for parish business.

7.   Use the services of an IT professional

As there are many elements to the IT setup, if you do not have the expertise in house within your parish, consider using the services of an IT professional or company, to manage and support your parish systems, help implement best practices, secure your network, and ensure that your parishes systems are running smoothly.

They can also provide support to parish employees and parish volunteers and help troubleshoot issues as they arise.

Helpful tip!
How to contribute to responsible IT asset management and environmental stewardship.

When disposing of old IT equipment, it's essential to follow proper procedures listed below to ensure compliance:

+   **Back-Up Your Files:**
    Start by backing up all documents, photos, videos, and other important files stored on your computer to prevent data loss.
+   **Transfer Software:**
    Reinstall any licensed software or applications from the old equipment to new computers to ensure continuity of use.
+   **Wipe Your Hard Drive**:
    Prior to disposal, thoroughly wipe the hard drive to remove all personal and sensitive data. This step is crucial for data security. It is not enough to delete documents and wipe computers; special software needs to be used or a reputable company. This step is crucial for data security.
+   **Recycle the Computer:**
    Dispose of the computer in an environmentally friendly manner by recycling it through authorised channels. This helps reduce electronic waste and promotes sustainability.

K.
Archives, Parish Registers and Records Management

Church archives have been described as 'places of memory of the Christian community and storehouses of culture for the new evangelisation.' An understanding and appreciation of cultural history contributes to the 'growth of a sense of ecclesial belonging in every generation.'

The most requested records of the Catholic Church are parish registers. These registers document the cardinal moments of Christian life, baptism, confirmation, marriage, holy orders. They document the human experience of God's people, from generation to generation.

Please note, Catholic records are private records and the public do not have an automatic right of access to them.

1.   GDPR

1.1   The Archbishop is the sole controller of the personal data and special category data contained in the Baptism Registers held in parishes of the Archdiocese with respect to storage and retention of data, standard and special annotation of data and alteration of data.

1.2   The Archbishop, along with the parish priest, and the Administrator or Moderator assigned to the parish which holds the Baptism Register, are each a joint controller of the personal data and special category data with respect to collecting and recording of data in the Baptism Register.

2.   Family History Research

Many parishes get requests for information from family historians.

Researchers should be made aware that copies of the registers, up to 1900, can be accessed free of charge at www.irishgenealogy.ie, or through the National Library of Ireland at www.nli.ie. Paid websites, such as www.rootsireland.ie, also provide digital copies of specific registers.

Parishes should consider putting search charges in place for the work involved in replying to family history enquiries.

Here to help!

If the parish is contacted by a company/individual attempting to find missing or unknown heirs, please contact archives@dublindiocese.ie as in most in most instances they are not entitled to access any information.

3.   Preservation and Storage

The Archbishop is the sole controller of the personal data and special category data contained in the Baptism Registers held in parishes of the Archdiocese with respect to storage.

Principles of preservation and storage.

Registers become more fragile over time.

Basic house-keeping and proper handling can ensure their long-term preservation:

+ Registers should be stored in a safe in the parish office or parochial house.
+ Ideally, all registers should be stored upright on metal shelving in a fireproof safe. If there is no fireproof safe, a locked metal cabinet can be used.
+ If kept on wooden shelving, there needs to be a barrier between the shelving and the registers. Ideally in this instance the registers need to be placed in specially made acid-free boxes. The archival boxes should be large enough to accommodate the registers comfortably and allow for their removal without damage or difficulty. Contact Archives for information on where boxes for archiving can be purchased.
+ The registers need to be rotated every six months if stored flat with others placed on top of them.
+ Once every two years the edges of the registers and inside the back and front covers should be cleaned using a soft, dry, and clean paint brush.
+ Do not use any type of adhesive tape to mend or repair damaged pages.
+ If the registers are in poor condition they should be sent to a conservator for repair, not a bookbinder. For information, please contact the Diocesan Archives.
+ Access to the registers needs to be strictly supervised. They should only be available to authorised staff and volunteers for specific purposes.
+ No member of the public should be allowed direct access to parish registers.

Here to help!

Any concerns or queries about your registers please contact the Diocesan Archivist at archives@dublindiocese.ie.

4.   Fire Prevention

The physical environment in which the registers are stored needs special consideration. Registers are unique and irreplaceable and require the highest standard of protection from fire.

+ The room where they are stored should be fitted with or close to smoke alarms linked to a central control unit.
+ Portable, non-aqueous fire extinguishers complying should be installed. Flammable materials should never be stored close to the registers.
+ Staff should also know which registers are the most important and which take priority in the event of a disaster.

5.   Security

Access to the registers should be monitored at all times.

6.   Digitisation or Computerisation of Parish Registers

6.1   All digitisation projects relating to the registers should be brought to the attention of the Archbishop.

6.2   No digital copies of registers should be maintained on personal and unencrypted devices including laptops, USB memory sticks, tablets etc.

Here to help!

For information, please refer to *Directives and Guidelines for Sacramental and Pastoral Practice*, which is issued by the Chancellery.

7.   Records Management

Parish Records Retention and Disposal Schedule

Any records created and stored on your computer systems should be managed in the same way as paper records.

We recommend your parish prepares a schedule of the records held on paper and on computer.

On the next few pages are some of the parish records with guidance on if how long they need to be kept.

Useful Link

Visit the Secure Area of the diocesan website for the *Parish Record Retention and Disposal Schedule*.

Not every record type mentioned will apply to your parish and there may be some records that you have that are not mentioned. Please adapt the Schedule to suit your own parish needs.

Retention Schedule for parish records – please note more information is available on the Secure Area of the diocesan website. Not all record types are mentioned below. All retention periods are subject to review/change. For further advice, please contact the Diocesan Archives or the relevant diocesan office.

Retain means keeping permanently.

Record Type	Retention Period	Final Action
Sacramental Record		
Baptism Register	Permanent	Retain
Confirmation Register	Permanent	Retain
Marriage Register	Permanent	Retain
Stubbs from Marriage Civil cert. book (no longer in use)	Shred	Shred
Burial/Death Register	Permanent	Retain permanently
Sick Call Register	5 years from time of completion	Retain sample
Pre-Nuptial Enquiry & Marriage documentation	75 years	Shred
Baptism Application Form	1 year	Shred/delete
Birth Cert accompanying form	Only until details entered in Baptism register	Shred/delete
Request for certs	1 year	Shred/delete
Family History enquiries	1 year	Shred/delete
Solemniser Data	1 year	Shred/delete
Parish Administration		
Foundation documents	Permanent	Retain
Appointment of clergy	Permanent	Retain
Correspondence	Retain relevant items i.e. legal or non-relevant sample	Retain/shred
Parish Pastoral Council		
Minutes & Agendas	Permanent	Retain
Sub-committees	Retain only what is relevant	Retain/shred non-relevant
Sodalities/Parish Societies & Associations Minutes (historic)	Permanent	Retain
Religious in a parish	Permanent legal document	Retain
Letters of appointment	Permanent	Retain
Routine correspondence	5 years	Shred/delete
Maps of parish boundaries	Permanent	Retain
Copies circulars, brochures, Leaflets by non-parish groups	Retain until event is over	Shred/delete
Parish History	Permanent	Retain
Rota/roster lists	1 year	Shred/delete
Parish census	Retain only for as long as is needed to complete survey findings	Shred/delete
Obituaries/Intercession lists	1 year	Shred/delete
Parish Publications e.g. newsletters	Keep sample	Retained sample kept permanently; all others shred/delete
Minutes of Meetings e.g. Building Committee, Finance Committee	Permanent	Retain

Record Type	Retention Period	Final Action
Finance Records		
Cheque book stubbs, Bank Statements, Petty Cash record, Invoices	7 years	Destroy/shred
Planned Giving Envelopes	7 years	Destroy/shred
Donations/Charity payments & Fund-raising information	Lifetime of donation + 7 years	Destroy/shred
Insurance Policies	7 years	Destroy/shred
Accident Reports Adults	20 years	Destroy/shred
Accident reports Children	20 years after their 18th birthday	Destroy/shred
Annual Audited Accounts	Permanent	Retain
Parish Centre		
Licence/other legal agreements	Permanent	Retain
Booking forms & accompanying	5 years	Shred/destroy
Insurance policies / Sign-in books	5 years	Shred
Human Resources		
CVs/email/letter of application	Retain only necessary documents	Destroy/shred
Short listing record of candidates		
- Successful candidates	Retain for probationary period	Destroy/shred
- Unsuccessful candidates	1 year	Destroy/shred
Work Permits	5 years from date granted, or if longer, for period of employment	Destroy/shred
Pre-Employment Medical Records work letter received from	Retain until fit for work Occupational Health Consultant	Destroy shred once letter received
	Unfit for work	Retain for 12 months
Medical reports for current employees	Case by case basis	Destroy/shred
Garda Vetting	Retain for duration of employment – name, date of expiry and vetting reference no.	Destroy/shred
References from previous employers	Retain until verified	Destroy/shred
If used for employee development	Retain until no longer needed	Destroy/shred
For unsuccessful candidates	18 months	Destroy/shred
Qualifications	Duration of employment	Destroy/shred
Contracts – successful candidates	Duration of employment + 1 year or 3 from date of creation, whichever is longer	Destroy/shred
Employee Register	Electronic record; reviewed annually	Delete
Current Job Description	Duration of employment + 1 year or 3 from date of creation, whichever is longer	Destroy/shred
Confidentiality Agreements	Permanent	Retain
HR Sign-off Forms	Duration of employment	Shred/destroy
Proof of Nationality	Duration of employment – Note document has been checked & relevant details recorded	Do Not Retain the Actual Document
Reduced Hours/Job Share/ Career Break/Extension	Duration of employment + 1 year or 3 from date of creation, whichever is longer	Shred/destroy
Resignations	Duration of remaining employment + 1 year	Shred/destroy

Record Type	Retention Period	Final Action
Performance related data	12 months unless performance concerns exist, retain for further period	Shred/destroy
Maternity Leave/Adoptive Leave	Review every 3 years when no longer needed	Shred/destroy
Paternity Leave Parental Leave/Carers' Leave/ Force Majeure	Records indicating period of employment, dates & times - 8 years	Shred/destroy
Notices relating to Parental Leave	12 months	Shred/destroy
Notices relating to Carer's Leave	3 years	Shred/destroy
Work Time Records	3 years from date of creation	Shred/destroy
Young Person's in employment	3 years from date of creation	Shred/destroy
Illness documents	Retain for as long as necessary	Shred/destroy
Personal case files – Bullying, harassment or sexual harassment	Duration of employment; review every 3 years; retain only as long as necessary	Shred/destroy
Records of Grievance	Duration of employment; review every 3 years; retain only as long as necessary	Shred/destroy
Records of Verbal/Written Disciplinary Warnings/Actions Training Records	retain only for period of time set out in Disciplinary Policy Duration of employment; review every 3 years; retain only as long as necessary	Shred/destroy Shred/destroy
Redundancy documents	Collective redundancy – 3 years; other records 18 months from termination of employment	Shred/destroy
Wages/salary	3 years from date of creation	Shred/destroy
PAYE records	11 years	Shred/destroy
Transfer of Undertaking documents (employee transferring to new employment)	Retained by new employer as per above guidance	Shred/destroy

Post-Employment Records

References issued for former employees	Retain reference for 1 year	Shred/destroy
Pensions	7 years after death/retirement/ transfer out of pension scheme	Shred/destroy

Child Safeguarding & Protection
Safeguarding Documents

Parental Consent forms	5 years after child ceases to be involved in parish	Shred/destroy
Activity/Attendance sheets	5 years from date of creation	Shred/destroy
Sign-in sheet/book	3 years from last entry	Shred
General Complaint form	5 years	Shred/destroy
Incident/Accident forms	retain in line with advice of insurance provider	Shred/destroy
Adult Volunteer application Forms	5 years after adult cease to be involved parish	Shred/destroy

Record Type	Retention Period	Final Action
Vetting Records		
NVB1 Form & associated Documents	Retain for time person is involved in parish & until re-vetted; same applies to electronic copies held by CSPS	Shred/destroy
NVB Disclosure	Retain until person re-vetted If person no longer involved in parish, retain for 1 year after departure.	Shred/destroy
Disclosure	If a disclosure is made, retain for the duration of the time they volunteer & 1 further year If volunteer is not accepted, keep in line with HR/CSPS advice.	Shred/destroy
Volunteer Register	Permanent	Retain
Data Protection records		
Data Subject Access Requests	5 years	Shred/destroy
ID supplied as part of the above	Sight only	Shred/destroy immediately
Data Erasure Requests	5 years	Shred/destroy
Annotations to Sacramental Registers	Permanent	Retain
Right to Rectification Request	5 years	Shred/destroy

Not every record type mentioned will apply to your parish and there may be some records that you have that are not mentioned. Please adapt the Schedule to suit your own parish needs.

Here to help!

Here to Help! For further help in relation to this and all GDPR issues, contact dataprotection@dublindiocese.ie or phone (01) 8087509.

9.   Guidance on using Registers

+   No food or drink should be anywhere near the registers.
+   No biros, markers or tippex should be used.

No amendments or changes should be made to any entries without speaking to the parish priest or his equivalent. Photocopying of registers is prohibited (it causes damage to the spines, and heat and light produced by the photocopier damages paper). No photos of registers should be taken. Registers should be placed on bookstands or support cushions when in use. No one should lean on the registers or moisten their fingers when turning pages.

Here to help!

All volunteers or other interested individuals are welcome to spend time in the Diocesan Archives and learn first-hand how to deal with archival material.

L.
Data Protection and GDPR

1.   Introduction

1.1   Each parish has a legal responsibility to maintain the highest standards when it comes to data protection and the safeguarding of all those whom the parish interacts.

1.2   Personal data is needed to ensure the fulfillment of parish ministry and other duties. Data Protection legislation seeks to give individuals control of their own personal information and it confers certain obligations on the parish in relation to how personal information is collected and used.

1.3   The Data Protection Acts (1988–2018) and General Data Protection Regulation (the GDPR 2018) must be adhered to when dealing with personal data.

1.4   The aim of this section is to ensure that priests, religious, staff and volunteers of the parish understand the principles of Data Protection and are aware of the responsibilities in relation to the parish's overall compliance with the GDPR.

1.5   The GDPR emphasises transparency, security, and accountability by data controllers while at the same time standardising and strengthening the right of European Union citizens to data privacy.

2.   Definitions

Personal Data means any information relating to an identified or identifiable natural person ('data subject'); an identifiable natural person is one who can be identified, directly or indirectly, by reference to an identifier such as a name, an identification number, location data etc.

Processing means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

Data Controller means the natural or legal person, public authority, agency, or body which, alone or jointly with others, determines the purposes and means of the processing of personal data.

Processor means a natural or legal person, public authority, agency, or other body which processes personal data on behalf of the controller.

Filing systems means any structured set of personal data which are accessible according to specific criteria, whether centralised, decentralised, or dispersed on a functional or geographic basis.

Third party means a natural or legal person, public authority, agency, or body other than the data subject, controller, processor, and persons who, under the direct authority of the controller or processor, are authorised to process personal data.

Consent of the data subject means any freely given specific, informed, and unambiguous indication of the data subject's wishes by which he/she, by a statement or a clear affirmative action, signifies agreement to the processing of personal data relating to him/her. For information on other legal bases for processing, see the GDPR section of the Secure Area of the diocesan website.

Personal data breach means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored, or otherwise processed.

Data Protection Officer is the individual within an organisation who:

+   Advises the controller or the processor and the employees who carry out processing of their obligations pursuant to the GDPR.
+   Monitors compliance with the GDPR.
+   Provides advice when requested as regards Data Protection Impact Assessments.
+   Cooperates with the Data Protection Commission and is their contact point.

3.   Data Protection Principles

The Data Controller shall be responsible for and be able to demonstrate compliance with the following:

Lawful, Fair and Transparent Processing

Personal data must be processed lawfully, fairly and in a transparent manner in relation to the data subject.

Purpose Limitation

Personal data must be processed for specified, explicit and legitimate purposes and not further processed in a manner incompatible with those purposes.

Security, Integrity, and Confidentiality

Personal data must be processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction, or damage, using appropriate technical or organisational measures.

Accuracy

Personal data must be accurate, and where necessary kept up-to-date; every reasonable step must be taken to ensure that personal data that is inaccurate, having regard to the purposes for which it was processed, is erased, or rectified without delay.

Data Minimisation

Personal data must be adequate, relevant and limited to what is necessary in relation to the purpose for which it is processed.

Storage Limitation

Personal data must be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data is processed.

4.   Accountability

4.1   Always be mindful of Data Protection obligations in relation to priests, staff, volunteers and any individual whose personal data is processed by parishes. Individuals information is used as part of every day work, and this can continue to do that if adherence to the Data Protection legislation/GDPR is applied.

4.2   Accountability is one of the key data protection principles. There are several measures that can be taken, and in some cases must, take to ensure compliance with the law.

4.3   Review and, where necessary, update the measures put in place. Being accountable will help to build trust with those with whom parishes interact and may help mitigate enforcement action. Changes will take place as the law evolves and as processes will be adjusted to suit these.

On behalf of the parish, the parish priest must ensure the following:

+   adopt and implement data protection policies.
+   take a 'data protection by design and default' approach.
+   put written contracts in place with organisations that process personal data.
+   maintain documentation of processing activities.
+   implement appropriate security measures.
+   record and, where necessary, report personal data breaches.
+   carry out data protection impact assessments for uses of personal data that are likely to result in high risk to individuals' interests.
+   put in place appropriate technical and organisational measures to meet the requirements of accountability.

Here to help!

For further information, contact dataprotection@dublindiocese.ie

5. Volunteers

5.1 Volunteers must comply with GDPR when handling all personal data, especially sensitive information.

5.2 They should be trained on data protection principles, legal bases for processing personal data, data subject rights, safety and security of personal data and any other aspect of the GDPR which is relevant to their role.

5.3 Personal data must be collected, processed, and stored according to data protection parish policies.

5.4 The parish priest or his equivalent is the data controller, and it is his responsibility to ensure all volunteers, working, are familiar and compliant with this legislation.

5.5 Guidelines for General Data Protection Regulation and Compliance for Volunteers:

+   Volunteers must comply with GDPR regulations when handling sensitive information.
+   They should be trained on data protection, confidentiality, and their responsibilities.
+   Personal data must be collected, processed, and stored according to GDPR and parish policies.
+   Volunteers should understand consent procedures, data security, and reporting protocols for breaches.
+   It is the parish priest's responsibility to ensure volunteers are informed and compliant.

6. Data Subject Rights

6.1 Data subjects have many rights under the GDPR. The most frequently exercised rights come in the form of Data Subject Access Requests and Erasure Requests.

6.2 Data Subject Access Request: The data subject has the right to obtain from the controller confirmation as to whether personal data about them is being processed.

6.3 Right to Erasure ('Right to be Forgotten'): The data subject has the right to obtain from the controller the erasure of personal data concerning him/her without undue delay.

6.4 Other rights include:

+   Right to Rectification.
+   Right to Restriction of Processing.
+   Right to Data Portability.
+   Right to Object.
+   Right to Withdraw Consent.

Useful Link

Visit the Secure Area of the diocesan website for:

+   *Parish Data Subject Access Request Policy and Procedures.*
+   *Request for Erasure or Right to be Forgotten Checklist.*
+   *Parish Data Retention and Erasure Policy.*

7.   Things to remember

Parishes are accountable for all data retained, how it was obtained, why it was originally gathered, how long it is being kept, how secure it is, is it ever shared with third parties, what are the legal bases for having it. In all cases, be accountable: know what you have; how you obtained it; why was it originally gathered; how long are you keeping it for; how secure is it; do you ever share it with third parties; what are the legal bases for having it.

+   Carry out a data audit and create a data map.
+   Review the parish privacy statement and cookie policy on the website.
+   Review the data privacy notices.
+   Use the parish's record retention and disposal schedule.
+   If data is processed in relation to children, adequate systems must be in place to verify individual ages and gather consent from parents/ guardians where appropriate. GDPR introduces special protections for children's data, particularly in the context of social media and commercial internet services.
+   Ensure procedures are in place to detect, report and investigate a personal data breach.
+   Remember that CCTV, webcams, recordings, and photographs all have GDPR implications. You can find resources on these topics at the Secure Area of the diocesan website.

Useful Link

Visit the Secure Area of the diocesan website for:

+   *Data Breach Incident Form.*
+   *Data Breach Policy.*
+   *Parish Privacy Statement.*
+   *Parish Record Retention and Disposal Schedule.*
+   *Cookie Policy.*
+   *CCTV Policy and Procedures*

Here to help!

For all data protection enquiries, contact:

Data Protection Officer at dataprotection@dublindiocese.ie

or Chancellery by emailing paul.coyle@dublindiocese.ie

For further details see *Guide to the Dublin Diocesan Offices.*

M.
Catholic
Primary Schools

1.   The Education Secretariat

The Education Secretariat provides advice to the boards of management of Catholic primary schools on behalf of the Patron, the Archbishop of Dublin.

Relevant administrative regulations and guidelines for Catholic primary schools are found elsewhere in this document under the property and insurance section and should be adhered to along with the following guidelines.

2.   Compliance

2.1   Schools should adhere to and follow the **Governance Manual for Primary Schools 2023–2027** [1] as well as the Department of Education circulars and other statutory regulations.

2.2   Schools should contact the Education Secretariat for guidance on matters as they arise that need input and are of a more complex nature.

3.   Ethos & Mission Statement

All schools should display the following in the school foyer and on the school website:

+   The Ethos Schedule for a Catholic School.
+   The school's Mission Statement. The Diocesan Advisors can assist the schools with exploration of the school's ethos.
+   The school's child protection statement.

4.   Grants

4.1   It is the responsibility of the chairperson of every board of management to ensure that claim forms submitted to the Department of Education for applications for capital grants, staff employment grants or for disadvantaged area grants are completed accurately.

4.2   Where such forms require the identification of names of employees for whom employment grants are being sought, it is the responsibility of the chairperson of the board to ensure that the names provided on the form are those of the staff that are currently employed.

4.3   Grants should be restricted and only used for their intended purposes.

1   Available from the Department of Education at www.gov.ie.

5.   Charities Regulation

5.1   All schools should register as a charity with the Charities Regulator and have their own individual registered charity number (RCN).

5.2   The CRA require that a school displays their RCN on headed paper, the school website, and on any fundraising materials.

5.3   In accordance with the CRA all schools must complete an annual report form to report on their financial activities.

5.4   The Financial Services Support Unit (FSSU) shares the required financial information with the CRA from the report that schools have submitted to the FSSU. This information is automatically prepopulated in the annual CRA report form for each school.

5.5   Schools must log in to the CRA website and check their school's information to ensure that it is correct and amend if it is not by the 30th June each year.

6.   School Accounts and Reporting

6.1   School accounts must be prepared at the end of each school year.

6.2   An external school accountant or auditor must certify that they are in accordance with best practices and accounting standards.

6.3   Once the board of management is satisfied with the school accounts they must be signed by the chairperson and one other board member.

6.4   The board of management must ensure that the accounts are submitted to the FSSU by the 28th February deadline.

7.   Capital Works

Boards of management of parochial primary schools should be made aware that capital expenditure and extensions on a school requires the approval of the parish priest as a representative of the St Laurence O'Toole Trust and the Patron.

8.   Transfer of School Trusteeship

If a religious institute wishes to withdraw as trustees from a primary school and request the parish where the school is situated to assume the management, and the Archdiocese to assume the Trusteeship of the school, the following conditions apply religious institute trustees:

i)   The school must be viable in terms of numbers, and all costs including legal costs will be discharged by the religious order trustees.

ii)   The school must be free of debt, both capital and current account debt, i.e. board of management debt.

iii)   The school property must be transferred into the ownership of the Archdiocese.

iv)   If the Archdiocese or parish incurs capital expenditure on a school so transferred, then if the school is subsequently disposed of, the Archdiocese or parish should receive an appropriate refund of the capital monies expended after the payback of grants (if any) have been made to the Department of Education.

v)   There must be no occupiers or tenants in any part of the school property being transferred to the Archdiocese.

9.   Licence Agreements

9.1   All school property used by outside agencies or persons needs to be subject to a licence agreement for less than ten months.

9.2   Outside agencies or persons must have adequate annual insurance and child safeguarding policies and procedures.

9.3   Licence agreements must be reviewed every year.

Here to help!

Please contact the Education. Secretariat for a template Licence Agreement. See **Guide to the Dublin Diocesan Offices**.

10.   Use of School Lands

10.1   The Department of Education/Minister of Education's permission is needed for the use of school lands during the school day.

10.2   The St Laurence O'Toole Trust's permission is needed to erect school buildings, increase school capacity or change school lands.

11.   Child Protection Statement for Schools

Each school should:

+   Follow the **Children First** National Guidance for the Protection and Welfare of Children.
+   Develop a child protection statement and display it in the school foyer and on the school website.[2]
+   Follow **The Child Safeguarding in the Archdiocese of Dublin: Policies, Procedures and Good Practice Guidelines** (2023), along with other documents from the diocesan **Child Safeguarding & Protection Service**.

Useful Link

These can be found at
www.csps.dublindiocese.ie/policies

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2   **Child Protection Procedures in Schools** documentation is available from the Department of Education at www.gov.ie.
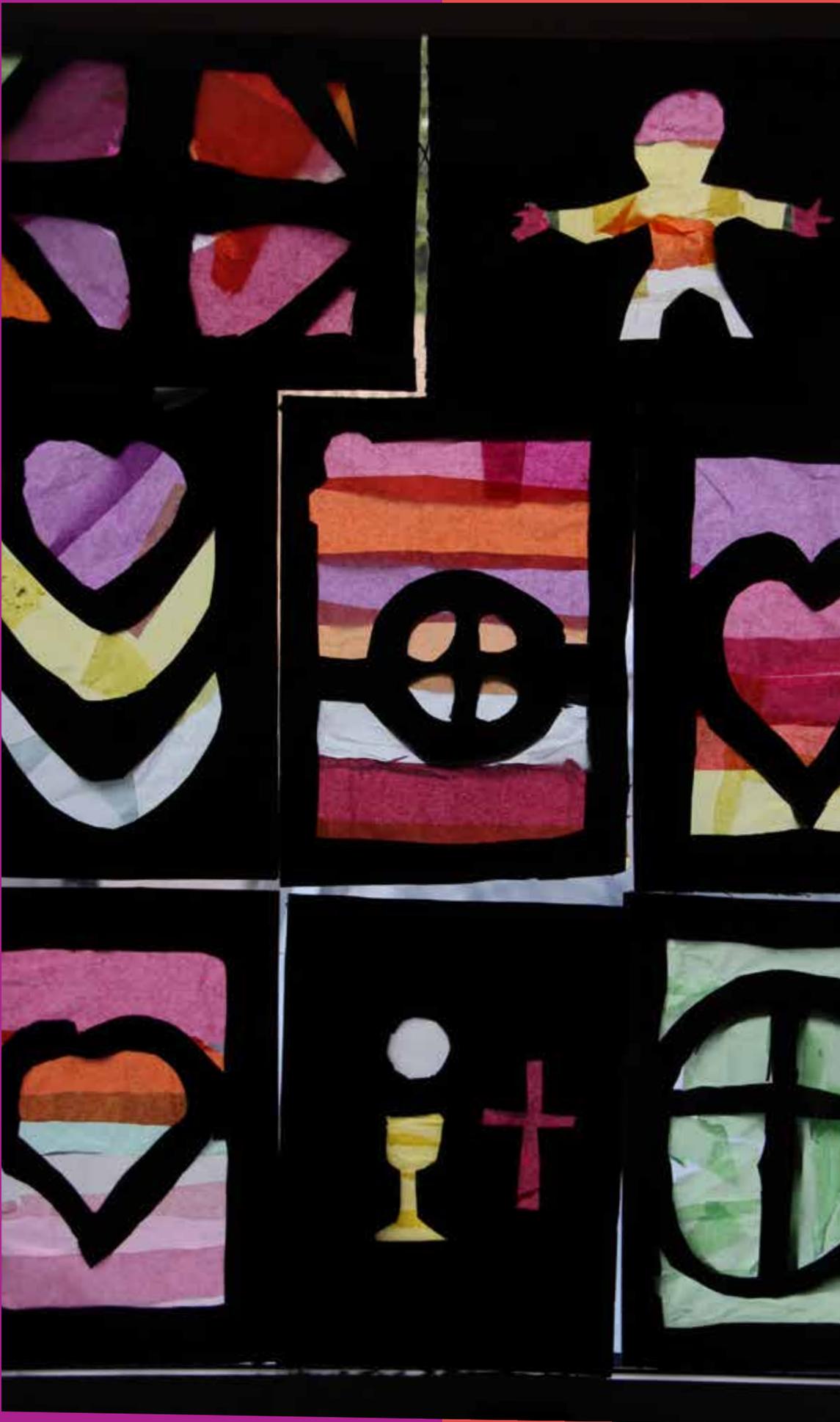
N.
Matters
for Priests

1.   Personal Income Tax (Self-Assessment)

All priests are self-employed and must file a return on a self-assessment basis each year to Revenue.

The tax assessments include a charge for income tax, Universal Social Charge (USC) and Pay Related Social Insurance (PRSI).

It is recommended that priests obtain professional advice from tax experts in the field. Revenue rules and deadlines change from time to time and tax experts will be aware of these changes. These experts can also apply the appropriate tax credits, allowances and apply a reduction to your income tax return by processing any allowable expenses if applicable.

+ Below is a summary of some key information and dates please check www.revenue.ie for further detail and information.

Key dates and Penalties

Personal tax returns must be lodged with Revenue for each year ended 31 December not later than 31 October following that date, otherwise a penalty of 5% or 10% will be applied.

The sequence of events in the operation of the self-assessment system is as follows:

+ In September, each year a preliminary tax notice is issued.
+ 31 October – Payment of Preliminary Tax. Preliminary tax is due prior to 31 October for the year of assessment.

To avoid any interest charges in relation to preliminary tax or any balance of tax payable on an assessment, the taxpayer must pay by the due date for preliminary tax a minimum of:

(a)   90% of the final tax payable for that year, or

(b)   100% of the final tax payable for the previous year.

By 31 October:

+ File Income Tax Return on Revenue Online Service (ROS): Income tax return must be filed on ROS on or before 31 October.
+ The deadline is extended for Income Tax returns made online.
+ The online filing deadline date changes each year so please check www.revenue.ie or your accountant.

Potential Surcharges

If a return for a particular year of assessment is not submitted before the 'specified date,' the tax liability for that year is increased by a surcharge on the amount of tax assessed. This surcharge is calculated on the full tax payable for the year and does not take account of any payments on account.

The surcharge is calculated as follows.

(a)   5% of the amount of tax due where the return is submitted before the expiry of two months after the specified date.

(b)   10% of the amount of tax due where the return is not submitted within two months after the specified date.

2.   Clerical Fund Society

The Clerical Fund can provide financial support to priests who are experiencing financial strain that may arise because of additional costs that they may incur in their later years. This includes:

+   provision of accommodation.
+   meeting the needs of priests in retirement.
+   encountering infirmity or illness.
+   nursing home care.
+   additional care assistance in their home.
+   other special needs that may arise.

Funding

The Clerical Fund Society depends on income from the priests of the Archdiocese and on donations and bequests to build up a capital fund for the future.

Giving

All priests of the Archdiocese are invited to place funds with the Clerical Fund Society. Any sums which priests wish to leave to the Society as a gift or legacy, remain available to the priest on demand for their lifetime. Such sums need not then be mentioned in Wills nor administered as part of a priest's estate. Priests are also able to give an outright donation to the Clerical Fund.

3.   Wills

3.1   All priests should make a Will in the form prescribed by Civil Law[1]. The Will should be renewed at least every 10 years. One of the executors of the Will should be a diocesan priest.

3.2   Each priest, particularly parish priests, Administrators and Moderators should lodge a copy of his Will at Archbishop's House. This should be forwarded in a sealed envelope on the outside of which are written the names and addresses of the executors appointed, so that the envelope can remain sealed and will be handed to the Executors sealed.

4.   Clergy Group Motor Policy Scheme

This scheme is open to all priests who hold an appointment from the Archbishop.

The cover provided under this scheme is full Comprehensive, and includes:

+   Third Party cover.
+   Fire, Theft, Accidental and Malicious Damage cover to own car, excluding the first €250 of each claim.

The Clerical Fund Society depends on income from the priests of the Archdiocese and on donations and bequests to build up a capital fund for the future.

1   Decree No. 325 of the Maynooth Plenary Council 1956 and Decree No. 13 of the Dublin Synod 1927 require that all priests should make a Will in the form prescribed by Civil Law.

The drivers covered include the insured and any other person who holds a clean driving licence and record and is driving with the insured's consent subject to certain limits and conditions.

Priests are encouraged to fully participate in this scheme as it provides cover for all priests regardless of age and a high level of participation is necessary for the scheme to remain viable.

Many elderly priests would be unable to obtain affordable insurance were it not for this scheme.

Here to help!

Further details on the Clergy group motor scheme are available from Marsh Ireland, Charlotte House, Charlemont Street, Dublin 2, D02 NV26, 01 691 7110.

5.   Health Insurance

5.1   Health insurance cover is provided through the Common Fund in the Diocesan Group Scheme with the VHI Board. The diocesan scheme covers all incardinated priests. In addition, priests who are not incardinated but who hold an appointment as parish priest or curate are covered unless they wish to opt out of the scheme.

5.2   The present level of cover with VHI is called Premium Care. This is what was called the 'old VHI E plan.' VHI has changed the names of its policies and some of the benefits. Please ensure you familiarise yourself with the benefits and what is covered. This provides private room cover in all hospitals approved by the Board except for the Mater Private Hospital and the Blackrock Clinic, where it provides semi-private accommodation. Day care is covered in all hospitals once it is a listed procedure.

5.3   Priests should deal directly with VHI with claims or queries they may have.

5.4   Membership of the VHI is subject to the rules of the VHI.

6.   Other Allowances

6.1   Persons aged over 70 years and resident in the State are eligible for a General Practitioner card. Eligibility for a medical card is means tested.[2]

6.2   Persons aged over 66 years and resident in the State may be eligible for the Household Package. The household package includes a free television licence and a monthly allowance towards gas and electricity.[3]

6.3   Elderly and vulnerable priests should register with your utility provider as a vulnerable person as this will ensure that at times when there are power outages that you will be prioritised and continue to receive electricity.

7.   Employment of Housekeepers

7.1   Priests who employ housekeepers should separately register as employers in a personal capacity and their housekeepers should be listed as employees under that registration. There is a small allowance from parochial funds to priests with full-time housekeepers if the priest is a registered employer as outlined above.

7.2   Priests who employ full-time live-in housekeepers should understand and ensure it is made clear to their housekeeper that they are his employee and **not** an employee of the parish or the Archdiocese.

+   In the event of the priest moving house, they must either move with the priest to his new accommodation or leave his employment and vacate the accommodation they used while in his employment.
+   In the event of the priest permanently moving into a nursing home or dying, they must vacate the priest's house as soon as is feasible.
+   They should be aware that they will have to provide their own accommodation when retired and they should be encouraged to plan for this event.

7.3   Priests should ensure that they have a contract of employment signed by the housekeeper detailing the above and all other contractual obligations under employment law.

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2   Further information on medical cards is available at www.hse.ie
3   Further information on the household package is available at www.welfare.ie

O. Additional Resources, and Resources Available on the Secure Area of the diocesan website

1. Other Publications

There is information provided to parishes in other diocesan publications which are separate from these regulations and guidelines.

These publications are as follows:

Directives and Guidelines for Sacramental and Pastoral Practice

This booklet is designed to assist priests and parish staff. It will help to bring uniformity of practice in these matters throughout the Archdiocese. Hopefully, priests and parish staff will find guidance for the complex situations they meet in the exercise of their ministry. These guidelines and directives address a substantial number of pastoral situations that need to be appropriately dealt with. As situations change, revised guidelines will be forwarded to parishes. These Directives and Guidelines for Sacramental and Pastoral Practice are available on the Secure Area of the diocesan website at www.dublindiocese.ie or alternatively you can scan the QR code below.

Here to help!

Contact the Chancellery with any queries at info@chancellery.org

Child Safeguarding in the Archdiocese of Dublin

Child Safeguarding in the Archdiocese of Dublin: Policies, Procedures and Good Practice Guidelines (2023), along with other documents from the Child Safeguarding & Protection Service, can be found at *www.csps.dublindiocese.ie/policies*. Alternatively, you can scan the QR code on page abc.
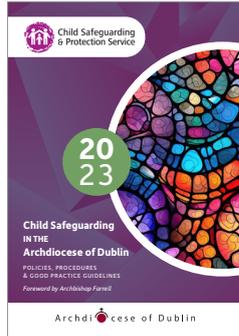
Human Resource Policies for Parish Employees

Human Resource Policies for Parish Employees has been designed to provide information to parish staff members on their entitlements under Irish employment law, such as annual leave policy, as well as provide clear procedures to follow in challenging situations such as grievance or working relationship difficulties. These policies may be amended from time to time to ensure best practice and to reflect any changes in legislation or applicable codes of best practice. These Human Resource Policies for Parish Employees are available on the Secure Area of the diocesan website at www.dublindiocese.ie or alternatively you can scan the QR code below.

Guide to the Dublin Diocesan Offices

The *Guide to the Dublin Diocesan Offices* (regularly updated – latest version May 2024), prepared by the Communications Office, details the different diocesan offices and lists the personnel in each office, along with the contact information for each staff member. It can be found on the diocesan website or alternatively by scanning the QR code below.
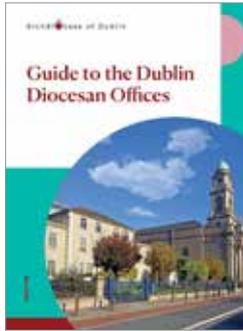
2. The diocesan website

The Secure Area

The Secure Area of the diocesan website contains documents, forms and information for the use of parishes. It can be accessed by clicking on the Secure Area link at the top right of the diocesan website's homepage or by visiting dublindiocese.ie/secure-area.

> If your parish does not have the username and password for the Secure Area, these can be requested by writing to communications@dublindiocese.ie.

Documents in the News and Updates section of the Secure Area

The News and Updates section is regularly updated and contains items including parish appointments, death notices, new training videos and other postings from the various Diocesan Offices.

Documents in the Policies, Procedures and Forms section of the Secure Area

At the time of publication, the items below are available in the Policies, Procedures and Forms section of the Secure Area of the diocesan website. Any documents that are in the process of being created are noted as 'in preparation'.

Secure Area Documents

General Finance Documents:

+ Annual Certificate Form and Enduring Certificate Form (previously called CHY3 and CHY4 Forms)
+ Code of Practice for Determining Employment or Self-Employment Status of Individuals
+ Finance Secretariat's Role in Preparation of Financial Statements for the Combined Parishes
+ Fixed Asset Policy for Parishes
+ Guidance on Community Employment Schemes
+ Insurance Cover for Money in Parishes
+ New Supplier Set-up Form
+ Parish Investment Options
+ Policies and Procedures for Cash Management (in preparation)
+ Policies and Procedures for Digital Giving Refunds (in preparation)
+ Sample Count Sheets for Parishes
+ Sample Agenda for Parish Finance Committees
+ Terms of Reference for Parish Finance Committees (in preparation)

Training Videos and Step-by-Step Guides:

+ Completing the Audit Pack (Preparation)
+ Completing the Audit Pack Online
+ How to Create and Complete a Bank Reconciliation in AccountsIQ
+ How to Extract the CSV FIle from Easy Payments Plus
+ How to Upload Donations Received Online
+ Merging Contact Records with Pastoral Management System
+ Reviewing and Amending Contributions within a Household
+ Running a Profit and Loss Report and Balance Sheet in AccountsIQ
+ Stole Fee Guidelines
+ Tax Reclaim with Pastoral Management System
+ Using the Budget Functionality in AccountsIQ
+ Using the Sales Functionality in AccountsIQ
+ Using the Supplier Functionality in AccountsIQ

Financial Development

+ Applying for a Lottery Permit (in preparation)
+ Consent Form (in preparation)
+ Donor Charter
+ Face-to-Face Fundraising, Compliance and Best Practice (in preparation)
+ Fundraising Policy and Procedure
+ Guide to Fundraising (in preparation)
+ Leaving a Legacy of Faith: Remembering your Church in your Will-Brochure

Governance and Compliance

+ Anti-Money Laundering and Terrorist Financing Policy
+ Code of Conduct Policy
+ Complaints Procedure (in preparation)
+ Conflicts of Interest Policy
+ Lobbying Procedure
+ Parish Centre Deed of Renunciation Template
+ Parish Centre Licence Agreement Template
+ Parishes Deed of Trust
+ Procurement Policy (in preparation)

Property

+ New Parish Pastoral Centre – Suggested Drawings
+ Procedures for Alienation of Parish Property
+ Terms of Reference for Parish Pastoral Centre Committees (in preparation)

Safety, Health and Welfare

+ Health and Safety Guidelines for Parishes
+ Incident Report Form
+ Parish Risk Management Checklist
+ Sample Safety Statement for Parishes

Parish Employees

General Human Resources Documents:
+ Emergency Evacuation Policy (in preparation)
+ Enhanced Reporting Requirements
+ Human Resource Policies for Parish Employees
+ Parish Pay Principles
+ Personal Retirement Savings Account Letter
+ Volunteering in Your Parish – Manual and Agreement
+ Voluntary Ministry Matters: A Guidebook for Parish Pastoral Councils

Partnership Faith Development Worker Templates:
+ Confidentiality and Conduct Declaration
+ Faith Development Worker Contract of Employment
+ Faith Development Worker Job Advertisement
+ Faith Development Worker Job Description
+ Memorandum of Understanding Between Parishes
+ Remittance Document (accessible on Parish AccountsIQ)

Communications

Policies and Guidelines:
+ One License - Towards a Diocesan Approach
+ Social Media and Digital Communications Guidelines

Data Protection and GDPR Policies and Guidelines:
+ CCTV Checklist
+ CCTV Policy and Procedures
+ Cookie Policy
+ GDPR Guidelines for Parishes Broadcasting on the Internet (Webcams)
+ Mobile Phone Policy
+ Photography and GDPR
+ Recordings of Liturgies including Funeral Masses from a Data Protection Perspective
+ WhatsApp Guidance
+ Working Safely with Children and Young People: Use of Information and Digital Technology

Sacraments and Canon Law

Policies and Guidelines:
+ Directives and Guidelines for Sacramental and Pastoral Practice

Data Protection and GDPR Policies and Guidelines:
+ Baptism Privacy Notice
+ Confirmation Privacy Notice
+ First Friday Calls – Privacy Notice Guidance
+ Issue of Certificates to State or Foster Parent
+ Penance and First Holy Communion Privacy Notice
+ Privacy Notice for Funerals
+ Request for Baptism Certificate and Authorisation Form
+ Request for Baptism Form
+ Sacramental Application Forms – Confirmation
+ Sacramental Application Forms – Penance and First Holy Communion
+ Template Application Form for Confirmation

Data Protection and GDPR

Data Protection Policy and Privacy Statements:
+ Parish Privacy Statement

Data Retention and Erasure:
+ Parish Data Retention and Erasure Policy
+ Parish Record Retention and Disposal Schedule

Data Subject Rights:
+ Data Subject Access Request Checklist
+ Information to be Gathered for Data Subject Access Request Received via Telephone
+ Parish Data Subject Access Request Policy and Procedures
+ Request for Erasure or Right to be Forgotten Checklist
+ Template Response to a Data Subject Access Request

Data Breaches:
+ Data Breach Incident Form
+ Data Breach Policy

Visit the Secure Area of the Diocesan website, dublindiocese.ie by scanning this QR code below:

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Index

Index of links highlighted in these Administration Regulation & Guidelines

The Secure Area of the diocesan website contains information and documentation on a variety of important topics.

Please see links below. You can click on the document below and access the document on the Secure Area. If the document is 'in preparation' the document will be available once completed.

Notes

Archdiocese of Dublin

dublindiocese.ie