

Administrative Regulations and Guidelines for Parishes

for Parish Priests of the
Archdiocese of Dublin



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Administrative Regulations & Guidelines For Parishes

MESSAGE FROM THE MODERATOR AND FINANCIAL ADMINISTRATOR OF THE DIOCESE

Dear Father,

In the Scriptures, St. Paul speaks about the variety of gifts and the many different forms of service that all combine to serve the one Lord. This document 'Administrative Regulations and Guidelines For Parishes' seeks to highlight essential elements that make up and support our local Christian communities in their organisation and outreach. No document will ever be perfect but its revision sets out regulations and requirements, old and new, canonical and civil. Many changes have taken place in recent years demanding higher standards and more accountability on all in the charity sector and thus impacting on the day to day business of running a parish. The purpose of this document is to inform and assist parishes as they undertake the administrative tasks associated with their mission while ensuring compliance with both canonical and civil requirements.

Although parishes have a distinct existence codified in Canon Law (Canon 515), and the Parish Priest acts in the person of his parish (Canon 532), the Parish Priest is subject to the provisions of Canons 1276 and 1287. 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.

In addition, the Charities Act 2009 aims to bring about a greater degree of transparency in the charity sector in Ireland with the Charities Regulatory Authority overseeing the compliance of charities with the Act. All parishes, other than those where the property assets are owned by religious orders, are combined for the purposes of reporting under the Act. While this structure reduces the burden of administration on parishes, it does mean that parishes must be organised in a uniform manner to meet reporting requirements and the co-operation of parishes with requests from the Finance Secretariat is much appreciated and essential in helping parishes meet their obligations.

We are also bound by other acts of law in areas such as human resources, building regulations, health and safety and data protection and these requirements are outlined throughout the document.

The regulations aim to assist the Parish Priest to;

Safeguard the temporal assets of the parish and the diocese;

Administer effectively and legally the properties, human resources, financial reserves and parishioner records entrusted to their care;

To ensure the parish can plan properly to meet financial obligations as they fall due;

To record and report all financial transactions through a uniform accounting system;

To provide accurate, timely and consistent financial reporting to the parish, its parishioners, the Archdiocese and external auditors;

To ensure the parish provides a safe and comfortable environment for the lay faithful.

The staff of the diocesan offices are available to assist with all financial questions that arise in parishes. While it is normal 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 diocese.

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.

We commend these revised guidelines to you, the parish pastoral council and the parish finance committee. We ask you to study them carefully and we suggest you keep this document close at hand so you can consult it and be guided by it.

We acknowledge the work of Ide Finnegan in reviewing and updating these guidelines and all in the finance secretariat who generously assist and advise parishes on the business of administering a parish, thus enabling the pastoral outreach of each parish community to shine forth to all with the light and love of the Gospel of Jesus Christ.



Monsignor Paul Callan
Moderator of the Curia



Mr Declan McSweeney
Financial Administrator and
General Manager

Administrative Regulations & Guidelines For Parishes

In financial matters, the Archbishop may be required by Canon Law to consult the Diocesan Finance Committee, the College of Consultors, the Council of Priests and the Holy See. Financial proposals should be submitted in good time to allow for these consultations.

Information provided to parishes in other diocesan publications is not included within these regulations and guidelines. These publications are;

Document	Issued by;
Child Safeguarding and Protection Policy and Procedures	Child Safeguarding and Protection Service
Parish Human Resource Policies and Procedures	Human Resources
Directives and Guidelines for Sacramental and Pastoral Practice	Chancellery

The following documents are referenced throughout the publication and are available on the secure area of the diocesan website;

Document	Issued by;
Code of Practice for Determining Employment or Self-Employment Status of Individuals	Human Resources Office
Project Roadmap	Finance Secretariat
Template Licence Agreements	Finance Secretariat
Parish Centre Constitution	Finance Secretariat
Guidance on Community Employment Schemes	Finance Secretariat
Role of the Finance Secretariat in the preparation of the financial statements for the combined parishes	Finance Secretariat
New parish pastoral centre – suggested drawings	Finance Secretariat
Fixed Asset policy for Parishes	Finance Secretariat
Sample Safety Statement for Parishes	Moderator's Office
Sample Count Sheet for Parishes	Finance Secretariat
Guidance on Archives/Parish Registers/Records Management	Archives

The following regulations and guidelines are reviewed from time to time.

A - Parish Finance Committees

A - Parish Finance Committees

Canon 537 of the code of Canon Law states:

“In each parish there is to 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 it is comprised of members of the faithful selected according to these norms.”

The following are the diocesan norms governing parish Finance Committees.

1 - Membership

The membership of the parish Finance Committee shall consist of all priests of the parish and at least an equal number of lay members of the community of faith. In parishes where the staff consists of two or less priests, the membership of the parish Finance Committee should consist of a minimum of five persons counting both lay people and priests.

It is desirable that the overall size of the committee be limited to workable proportions. It is recommended that the total membership does not exceed eight people.

The Parish Priest, having consulted with the other priests of the parish, is to appoint members to the committee and select the chairperson. The chairperson should be a lay person experienced in financial and business matters.

All such appointments are for a three-year term and no member should be appointed for more than two consecutive terms. The end of each member's term should be so arranged that the future renewal of the committee will occur on a phased basis.

It is important that a variety of disciplines be represented by the lay members on the committee (e.g. banking, accounting, law, construction, human resources, education, etc.). Care should be taken to ensure that a broad cross section of people in the parish is represented. It is not necessary that members of the committee live in the parish.

2 - Meetings

Meetings are to be held at least quarterly and ordered by a standard agenda. A quorum shall consist of the majority of the members. Minutes are to be kept of meetings

recording the advice and recommendations issued to the Parish Priest. Discussions at meetings, and the work of the committee generally, are to be confidential to the members of the committee.

3 - Terms of Reference

The ultimate responsibility for the financial administration of the parish lies with the Parish Priest. As the juridical person responsible, he is obliged to have a Finance Committee with which he must consult on occasion in order to avoid acting invalidly (cf. c.127:2.2; c.532, c.1280 - 1288).

The parish Finance Committee is an advisory committee assisting the Parish Priest by clarifying the issues and making recommendations so that he is fully aware of all aspects of parish finances when making any particular decision.

The parish Finance Committee will not be directly involved in the day to day management of parish finance. The parish bank accounts and parish funds will continue to be under the control of the Parish Priest or other priest(s) who has been deputised by the Parish Priest to act in his place. However, members of Finance Committees may be cheque signatories or approvers on internet banking.

The Parish Priest may not employ a member of the parish Finance Committee in any capacity.

The key advisory roles of the Finance Committee are:

- The maintenance of proper books of account and the implementation of effective internal financial controls,
- the formal and critical review of parish accounts at least quarterly including performance against budget,
- the recommendation of the annual financial statements. The statements are prepared for the financial year ended 31st December each year by the parish personnel. The parish Finance Committee should discuss the final accounts as presented and when they are satisfied that the accounts represent a true statement of the activities of the parish during the year in question they should formally recommend to the Parish Priest that he approve them and submit them to Archbishop's House no later than 31st March each year. The Finance Secretariat will assist the parish in completing the financial statements and will organise the annual audit on behalf of the combined parishes,
- the preparation of an annual parish budget detailing estimated income and expenditure for the forthcoming year,

- fundraising target, policy and general approach,
- Ensuring acknowledgements and receipts for donations, including an annual statement of contributions,
- maintenance of parish property,
- provision and review of insurance cover,
- financing arrangements for new projects (building and otherwise),
- appointment of and dealings with accountants, architects, builders, etc.

As this is not an exhaustive list, there will be from time to time other financial matters to be referred by the Parish Priest to the committee.

4 - Conflicts of Interest

Any person who may have a conflict of interest in view of other services, either paid or unpaid, provided by the person to the parish is ineligible to serve on the parish Finance Committee.

No parish employee or member of the family of an employee may serve on the parish Finance Committee. No more than one member of any family may serve on the committee.

5 - Relations With Parish Groups

As well as parish councils, most parishes have a number of committees, e.g. liturgical, social and fundraising. The parish Finance Committee should, ideally, be an integral part of the overall parish organisation, possibly representative of but certainly sensitive to the wishes of the parish Pastoral Council and the needs of other parish committees. In particular, a close liaison should be established with the fundraising committee. The priest should ensure appropriate cooperation and communication develops between the Pastoral Council and the Finance Committee. It is recommended that the two groups meet at least once a year.

6 - Limited Companies

The formation or operation of a Limited Company, whether limited by shares or limited by guarantee, for the management of all or part of the work of a Parish or an Agency is contrary to diocesan policy. In the event that a Parish/Agency perceives the formation of such a company

as a solution to a particular difficulty, they should discuss the issue with the Finance Secretariat who will assist in arriving at an appropriate solution.

7 - Administrative Regulations & Guidelines for Parishes

Members of the parish Finance Committee are to be aware that the Parish Priest is bound by the Administrative Regulations and Guidelines for parishes of the Diocese. The Parish Finance Committee must bear this in mind when advising the Parish Priest.

The members of the Parish Finance Committee are also to be made aware of the overall diocesan financial position and of the need for solidarity among parishes across the Diocese.

B - Cash & Finances

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1 - Bank Accounts

Parish and agency funds should be deposited only with financial institutions who are the holders of a licence from the Central Bank of Ireland. Such funds may not be invested in tracker bonds or any other financial instrument of a speculative nature. They may not be invested in the Stock Market or in any financial instrument denominated in a currency other than the Euro.

Parish bank accounts should be held in the name of "The Parish Priest for the time being of..... Parish" or alternatively "the Catholic Parish of....." and they should be properly declared as having charitable status. Every Parish must have a parish working account from which all the day-to-day expenses of the parish are paid; with the sole exception of religious houses that provide their order church for use as a parish church and do not participate in the diocesan Common Fund. Parishes must also have a Stole Fee account into which Stole Fee income is lodged and subsequently transferred to the appropriate beneficiary.

All parish bank accounts opened and controlled as specified above and all Board of Management bank accounts for parish schools should be declared as exempt from Deposit Interest Retention Tax (DIRT) under charity reference number CHY 7424. The date on which exemption was granted should be stated as "Prior to 1922". It is a requirement of the Revenue Commissioners that this charity reference number may not be used for any bank accounts operated in association with the parish schools, which are not used exclusively for educational purposes and under the control of the Board of Management.

All parish bank accounts opened and declared to the bank as being exempt from DIRT should receive a discount of 50% on the standard bank charges. This discount is granted on request by Bank of Ireland and by Allied Irish Banks. All parish clergy and Finance Committees should monitor their statements to ensure that they are receiving the discount and raise the issue with their parish bank manager if the discount is not being allowed.

It is recommended that parishes avail of internet banking to process bank transactions and to access bank statements. Advice on moving to internet banking can be obtained from the Finance Secretariat.

2 - Financial Procedures & Internal Controls

The control and management of Parish finances requires that appropriate procedures are put in place to ensure all income and expenditure is recorded and accounted for in a clear and precise manner.

As a minimum the following procedures should be adopted:

General

Internal controls are designed to provide reasonable assurance in the areas of effectiveness of operations, reliability of financial reporting and compliance with applicable laws and regulation.

Segregate duties to reduce risk of error and ensure that no one person has control over all aspects of any financial transaction.

Ensure that transactions are authorised by those with delegated approval authority.

Ensure staff and volunteers are provided with training and guidance to ensure that they have the appropriate knowledge to carry out the duties as stipulated in their job description/volunteer agreement.

Ensure staff and volunteers are appropriately supervised.

Bank Accounts

The number of bank accounts operated by a Parish should be kept to a minimum and ideally should be five or under.

All bank accounts should be reconciled on a monthly basis to ensure bank balances are in order.

All bank accounts should be maintained in credit. Accounts should not go overdrawn to avoid surcharges and interest. Parishes experiencing financial difficulties should contact the Finance Secretariat for advice.

Recording of Income

Appropriate records of all collections should be maintained, including source, date of receipt, purpose etc. A sample 'count sheet' is available on the secure area of the diocesan website.

Once the collections record has been created, the income should be recorded on Accounts IQ.

Cheques

Cheque books should always be kept in a secure location with access limited to approved persons only.

All cheques drawn on parish accounts must be signed by two priests of the parish, one of whom should be the Parish Priest (except in the case of one priest parishes). In the case of one priest parishes, cheques drawn should be signed by the Parish Priest and co-signed by the chairman of the parish Finance Committee.

Cheques should not be pre-signed in any circumstances.

Supplier Payments

To apply accruals accounting, and avoid possible payment duplications, supplier invoices must be posted to Accounts IQ and a creditor ledger maintained. Payments to suppliers should not be processed as a 'bank payment' on Accounts IQ.

An invoice or other third party documentation should be filed, in cheque or EFT (electronic funds transfer) number order, to support every payment made. This invoice/document should show the amount being paid, the party to whom it is payable and the purpose for which it is paid.

Invoices should be filed for each direct debit payment. If emailed, these should be printed and the date the payment was made inserted on the invoice.

Where possible all payments should be made by crossed cheque or electronic transfer (such as Direct Debit etc.) only. The payment of expenses with CASH should be avoided where possible; where it is unavoidable, the cash should not be obtained through holding back part of any collection (including shrines) but should be drawn by cheque from the bank into a 'Petty cash box'.

Payments to Employees

All payments which are made to employees, with the exception of the reimbursement of vouched and approved expenses, must be taxed in accordance with the requirements of Revenue. See also "Code of Practice for Determining Employment or Self-Employment status of Individuals" which is available on the secure area of the diocesan website.

Expenses should only be reimbursed where accompanied by an appropriate claim for expenses which contains details of the date, the purpose for which the expense was incurred and, where appropriate, supporting receipts/vouchers.

Petty Cash

Where the Parish operates a 'Petty cash box/account', the following procedures should be implemented:

- The account should be operated, by one nominated person, on an imprest system and the float should be reinstated at least monthly by a cashed cheque.

- Disbursements from the Petty Cash account should be restricted to amounts of less than €100 per transaction.
- Dockets should be signed by the recipient and be supported with details of the purpose for which the cash is required together with receipts where appropriate.
- The account should be reconciled and approved by a competent person on a monthly basis.

Safekeeping of Cash

All money should be kept in a securely locked safe.

Cheques and cash should be deposited to the bank in a timely manner – the first day on which the banks are open following the holding of the collection.

Online/Internet Systems

The use of online/internet systems for accepting gifts and payments for weddings etc. should observe the same level of cash management and security as for any other revenue streams and should be recommended by the parish Finance Committee.

Advice should be sought from the Office for Financial Development before investing in any online system.

3 - Collections & Cash Handling

Security & Transportation of Cash

In each parish a Family Offering/Envelope Collection should be arranged to fund the running costs of the parish and the maintenance of the parochial properties. A growing number of parishes take up part of the Common Fund and Share Collections using envelopes or standing orders.

In so far as is practicable these collections should be requested to be made by parishioners using a standing order from their bank accounts so that the funds are paid directly into a Parish account. Where this is not possible the payment of contributions to the Parish by quarterly, half-yearly or annual cheques should be encouraged.

In most parishes some or all of these collections will have to be collected by weekly envelope. The envelope collection should be carefully organised so as to ensure the safety and security of both the collectors and the collection and every effort should be made to rotate the collectors and vary the time of collecting and the route followed by collectors.

The income must be recorded accurately. It is recommended that the Pastoral Management System is used to record income from the count sheets. It is a requirement of the Charities Act 2009 to issue receipts annually acknowledging the total contributed during the year for any amounts (Family Offering, Dues, First Collection, Share and Christmas and Easter Dues) that can be traced back to the donor.

First Collections & Dues

A collection for the support of priests must be taken up through the seats at all Masses open to the public which fulfil the Sunday or Holy Day obligation. No portion of this collection may be diverted for any other purpose.

The collection for the support of priests mentioned above together with the Dues (Christmas, Easter and other); Stole fees (baptisms, weddings and funerals) and parish chaplaincy income form the income of the Common Fund.

The Executive Committee of the Common Fund regulates the Common Fund. It is administered by the Finance Secretariat.

The weekly collection should be sent to the Finance Secretariat by one of the following methods;

- Direct credit transfer to the diocesan COMMON FUND account using the specially printed personalised giro books, which are available from the Finance Secretariat. Under no circumstances should the giro transfer be made using the standard giro forms available from the local bank.
- Electronic transfer from the parish bank account to the diocesan COMMON FUND account. The six digit parish and week code MUST be provided on the transfer to allow for the allocation to the correct parish and week by the Finance Secretariat.

All amounts remitted to the Common Fund MUST provide the six digit parish and week code to allow for the allocation to the correct parish and week by the Finance Secretariat.

Dues should also be sent to the Finance to the Finance Secretariat by one of the two methods described above and using the specially printed giro book for DUES. Amounts should be remitted on a regular basis. Dues should not accumulate in parish safes.

SHARE

A collection for "SHARE" must be taken up through the seats at all Masses open to the public which fulfil the Sunday or Holy Day obligation except when the Archbishop permits a special diocesan collection to be held for an alternative purpose. No portion of Share or

any special collection may be diverted for any other purpose.

The "SHARE" collection must be lodged each week by one of the following methods;

- Direct credit transfer to the diocesan SHARE fund account using the specially printed personalised giro books, which are available from the Finance Secretariat. Under no circumstances should the giro transfer be made using the standard giro forms available from the local bank.
- Electronic transfer from the parish bank account to the diocesan SHARE fund account. The six digit parish and week code MUST be provided on the transfer to allow for the allocation to the correct parish and week by the Finance Secretariat.

Other Collections

No collection may be taken up in parish churches on Sundays or Holy Days of Obligation other than the collection for the support of the priests and the Share collection unless a special collection has been authorised by the Archbishop.

No collection for any purpose may take place in church grounds with the sole exception of the collections for the local Conferences of the St. Vincent de Paul Society.

Any church gate collection which has been authorised by the Parish Priest must have a garda permit a copy of which must be provided to the parish before the collection takes place. Parishes should be mindful that regular gate collections could have an impact on collections taken up in the church.

Taking up and Counting of Collections

Secure collection bags rather than open baskets should be used to take up collections. Cash should be placed in the safe immediately after the collection is taken up.

For the purpose of counting collections, every Parish should have a number of counting teams and these teams should on a rota basis count the various collections each week. Each collection must be kept segregated and counted separately to ensure that the intentions of the donors are complied with. They should record the amounts counted in a register, indicating the date, the counting team and the amount counted for each separate collection.

When counting the collections the following basic principles MUST be applied:

- Always have a minimum of 2 persons counting, Rotate those counting the cash on a regular basis,
- Never leave the room unattended,

- Maintain security if there are any callers to the building, strangers or otherwise.
- CCTV must be installed in areas where cash is held and counted.
- The nature and extent of Parish fund raising events can vary considerably and as such safety and security measures will vary accordingly. However, the basic principal of having a minimum of 2 persons at all times handling money should be adopted.
- Each collection (First Collection; Share; Family Offering; Shrines) must be counted separately and the amount collected must be recorded in a register which must be retained for at least six years. No cash deductions, for whatever purpose, are to be made from the amount collected.

Security & Transportation of Cash

Security should be reviewed constantly on the arrangements for the counting and handling of collections in sacristies, presbyteries, parish halls, etc. Every precaution should be taken to ensure the safety of those involved both at the counting and in subsequent transmission to the bank. No one should count or transport money on their own. The parish priest with the advice of the parish Finance Committee should review the procedures in place regularly.

On any occasion where a large amount of cash is being transported, appropriate security measures should be implemented. Of particular importance in this regard is personal safety of those handling the cash. All persons handling money on behalf of the parish should be specifically advised to hand it over if under threat as money can be replaced.

Parishes should contact the Finance Secretariat before engaging the services of a cash collection company.

4 - Other Income & Payments

Stole Income

The distribution of Stole Income is as follows;

50% Priest,

25% Parish,

25% Common Fund.

It is no longer permitted to net supply payments made by the parish from the 25% Common Fund portion of Stole Fees.

The Common Fund Portion of Stole Fees should be sent to the Finance Secretariat by direct giro or electronic transfer as described above. The specially printed STOLE FEES book should be used for giro transfers.

Lottos & Draws

Any parish running a regular lotto or draw is required to hold a permit or licence for such activities from the local district court. Licences must be renewed on an annual basis.

Bequests & Donations

All bequests in parishes should be notified to the Finance Secretariat. Parishes must ensure that any donations with restrictions in respect of how the funds are to be spent, must be applied in line with the donor's intentions and should not be applied for any other purposes.

Share Assistance

Share assistance to some parishes is provided by way of interest-free loan and is repayable to the Share Fund over a period of time after the parish debt has been cleared.

Supply Payments

Supply payments are permitted as expenses from the Common Fund to cover leave entitlements and illness cover for priests. Supply payments over and above the permitted levels must be paid for by the parish.

From 2017, the Finance Secretariat will issue supply payments refunds directly to parishes, twice a year, in July and January (from 2018).

It is no longer permitted to net supply payments made by the parish from the 25% Common Fund portion of Stole Fees.

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 than outright purchase.

5 - Annual Budgets

Each parish should prepare an annual budget estimating income and expenditure for the following year (Canon 1284 §3).

The preparation of an annual budget will assist the priest in the development of a financial plan for the coming year. The budget for the following year should be signed by the priest and the Chair of the Finance Committee

at the last meeting of the year. Any projected operating deficit should be communicated to the Finance Secretariat who will advise in this regard.

6 - Fraud

The Finance Secretariat should be notified of any suspected fraud in parishes at the earliest opportunity. The Finance Secretariat will assist with the investigation of any suspected fraud.

7 - Accounting Records

The parochial accounting records are part of the official records of the parish. Proper accounting records should be kept (Canon 1284 §4). They should be preserved and should be available for inspection and to successive Parish Priests, along with necessary documentation (in particular, records of capital expenditure on buildings, copies of letters of engagement of professional advisors, copies of contract documents in relation to buildings, along with any relevant receipts or other documentation).

Every parish is required to use the uniform accounting system for parishes; Accounts IQ. Accounts IQ was introduced into parishes in 2015 and provides a standard chart of accounts and reporting structure across all parishes which allows for the combination of accounting records.

8 - Annual Audit

It is required under the Charities Act 2009 that all larger charities are audited annually by an independent auditor. The combined parishes of the diocese fall into this category. The registered auditors are appointed annually by the Finance Secretariat.

In addition, the Archbishop must exercise careful vigilance over the administration of temporal goods by parishes (Canon 1284 §2, 3°). The Archbishop has entrusted the Financial Administrator of the diocese (Canon 1278) with this role who is assisted in this responsibility by the application of these administrative regulations and guidelines by parishes and by the signed annual report of the auditors.

Parishes are no longer required to engage the services of an accountant to sign off on the annual receipts and payments. It is the responsibility of the parish to prepare proper books, and, in addition to the support and training provided by the Finance Secretariat and the HR Office, a parish may avail of the services of an accountant to advise

on financial processes, controls and procedures. This accountant must be totally independent of the parish and may not be a member of the parish Finance Committee or of any other parish committee. They must be a member of an accounting Institute which, in turn, is a member body of the Consultative Committee of Accountancy Bodies Ireland (CCAB-I). The suitability of the accountant must be agreed in advance of their appointment with the Finance Secretariat. A daytime contact phone number of the accountant will be necessary.

The parish financial statements should be prepared for the financial year ended 31st December each year.

Every parish should assign one individual as the main contact with the Finance Secretariat on accounting and audit matters. This person should be assigned responsibility for the proper and timely preparation of the accounting records, ensuring that all information is provided to the Finance Secretariat by the annual deadline of 31st March. A meeting of the parish Finance Committee should be arranged as soon as the financial statements are ready for review.

In the event that the Parish has a Parish Centre, the parish should review the books and records of the Parish Centre and include the current accounts, deposit accounts and fund movements of that centre on Accounts IQ.

The Finance Secretariat will post the final transactions to complete the parish records. The document "Role of the Finance Secretariat in the preparation of the financial statements for the Parishes of the Diocese of Dublin" outlines the role of the Finance Secretariat in assisting at the final stage of the accounts preparation and is available on the secure area of the diocesan website. Parishes wishing to record their own final accounting records should discuss this with the Finance Secretariat.

The parish will be advised of these changes as soon as possible at which time the financial statements should be made available in the parish.

These statements of the parish should be published, in summary form, in the parish each year. It is preferable that this publication form part of a parish newsletter and that this newsletter also provides details of capital projects, both planned and in progress.

Every agency whose books and records are not included with those of the "Parishes of the Diocese of Dublin" or the "Charities of the Archdiocese of Dublin" must have its books audited annually by a registered auditor. The audited accounts must then be submitted to the Finance Secretariat.

9 - Pastoral Management System

A uniform pastoral management system was also introduced in parishes in 2015. The pastoral management system is used to record all income and lodgements in parishes. Once monies are attributed to an individual within pastoral management the system will produce acknowledgement letters at the end of every year. If the cumulative traceable income from any one parishioner from the various sources is over €250 the pastoral management system will recognise this and the contribution will be automatically included in the tax reclaim, if eligible. The pastoral management system also has the following functionality;

- Calendar for all parish events,
- Managing parish groups,
- Managing Household and Contact Details,
- Mail merge – For letters and labels.

10 - Helpdesk

A helpdesk is located in the Finance Secretariat which answers parish queries on the pastoral management system and Accounts IQ. The helpdesk can be contacted at helpdesk@abfinance.org or on 01 808 7546. Support requests should be logged through the pastoral management system.

11 - Training - Pastoral Management System & Accounts IQ

Training for new staff on the pastoral management system and Accounts IQ can be requested from the Human Resources Office. Parishes will also be invited to attend group update and refresher training from time-to-time.

12 - Fundraising

The Office for Financial Development supports and works collaboratively with the parishes in the Archdiocese to implement efficient fundraising programmes that enable them to meet pastoral or facility needs. The Office promotes stewardship of parishioner giving and increased contributions to the Common Fund, Share, Family Offering and Dues. In addition, the work of the

Office helps promote the giving of legacies to parishes and the Archdiocese.

The Office for Financial Development can be contacted at malcolm.kelly@dublindiocese.ie or on 01 808 7584.

13 - Scheme of Tax Relief For Donations

The Finance Act, 2001, introduced a scheme of tax relief for donations made by individuals or companies to eligible charities. The diocese has been recognised by the Revenue Commissioners as being an eligible charity for the purposes of this Scheme under the Revenue registration number CHY7424.

The scheme was significantly changed in 2013 and now all traceable donations over €250 from all donors attract tax relief at a blended rate of 31%. The tax relief available can potentially increase the value of donations and contributions received from all donors by 45%. For example, €250 attracts tax relief of €112.32 ($€250/69*100$), a donation of €1,000 has the potential to generate additional income of €449.28.

The minimum amount payable by a donor in any one tax-year in order to qualify for relief is €250. Qualifying donations must satisfy the following conditions:

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

Donations paid by instalments, e.g. standing orders, do qualify. Claims for relief may include all monies subscribed by donors to the Family Offering collection and to the Dues, provided all the individual amounts making up the claimed total can be identified within the parish records. These records must clearly identify receipt of the individual amounts, by donor, date and bank lodgement record, making up the qualifying donations on which a refund of tax is to be claimed.

It is strongly recommended that parishes use the Pastoral Management System to manage and acknowledge parish records. The Pastoral Management System has significantly reduced the time required to prepare and submit the claim.

Cash placed in collection baskets will not qualify for relief, as it cannot be traced back to the donors. Parishes are encouraged to introduce an 'envelope' system for the First

and Share Collections to ensure traceability of collections and to allow tax relief to be claimed on such donations. The Office for Financial Development is assisting parishes who are considering an envelope system for the first and second collections. The Office for Financial Development is also available to advise parishes on how to maximise the return on tax refund claims.

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

Parishioners should be asked to complete either the CHY3 or CHY4 form declaring the amount that is identifiable in the parish books as having been donated by them. The parish should prepare the CHY3/4 forms in advance, completing the following:

- The donor's name;
- The donor's address if known;
- The amount donated per the parish books;
- The parish name;
- The CHY Reference Number (CHY7424);
- the tax year.

The donor should be asked to:

- Complete their address;
- Insert their PPS Number;
- Sign and date the form

The amount receipted, or the amount declared on the CHY3/4 form must be the amount received from the donor between 1st January and 31st December of the relevant tax year. It must be capable of being identified in the books and records of the parish. Each parish should retain the completed CHY3/4 forms and store them safely, remembering that these forms must be available for audit for at least six years.

The claim should be submitted on ROS, under the tax registration number for the parish. The claim form available on the Pastoral Management system has been designed in a way which is compatible with the required Revenue format.

The Finance Secretariat (Helpdesk) at helpdesk@abfinance.org or on 01 8087546 can assist with any difficulties arising during the claim process.

14 - Charities Regulatory Authority

The Charities Regulatory Authority was established in October 2014 and its primary role is to ensure compliance by charities with the Charities Act 2009. The website for the Authority is www.charitiesregulatoryauthority.ie

The Authority also acts in an advisory capacity and issues regular publications which are available on the publications section of its website. Parish Priests and parish Finance Committees are encouraged to read these publications and to check the website for new information on a regular basis.

A register of all charities is also available on the website of the Authority. The diocese has two primary registrations;

- 1 Parishes of the Diocese of Dublin – Registration Number 20016166;
- 2 Charities of the Archdiocese of Dublin – Registration Number 20002022.

Information on these, and all charities, can be searched and reviewed on the website.

C - Property

C - Property

1 - Title of Property

All property of parishes and agencies of the diocese must be vested in the St. Laurence O'Toole Diocesan Trust. The Solicitors for the Trust are Mason Hayes & Curran, South Bank House, Barrow Street, Dublin 4. (Tel. 6145000).

2 - Register of Fixed Assets

The Fixed Asset register for all parishes is maintained by the Finance Secretariat. Additions and/or deletions from the register will be based on information provided by the parish during the annual accounts preparation process. Each parish will be provided with an up-to-date listing of its fixed assets on completion of the audit process each year.

3 - Capital Projects

A roadmap for capital projects is provided at the end of this section on page 24.

Professional Consultants

All professional consultants appointed by parishes must be appropriately accredited. For example, architects must be members of the RIAI (Royal Institute of the Architects of Ireland).

No architect or other consultant that does not hold an appropriately recognised professional qualification and adequate professional indemnity insurance should be considered for appointment by the parish.

Funding

At least 90% of the cost of any capital project must be in hand or pledged by standing order/direct debit and an ability to fund the balance borrowed over a maximum period of ten years before approval will be given to proceed. Initial consultations should take place with the Finance Secretariat who will advise the priest on procedures.

Parishes must give consideration to 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. The Office for Financial Development can provide assistance to parishes in determining the feasibility of raising funds.

Parishes with protected structures should give consideration to making applications for any grant funding available from heritage bodies, including the Department of Culture, Heritage and the Gaeltacht. The Office for Financial Development can provide assistance and guidance to parishes to avail of any grant funding for which their works may be eligible. Adequate lead-time should be allowed to make the application. Parishes will be alerted concerning periods of grant application and deadlines.

Approval Process

All construction work, (including new building or repair and maintenance) whether on churches, presbyteries, parish centres or other parochial property costing in excess of €50,000 (houses €100,000) requires the prior approval of the Archbishop whether or not borrowing or raising capital funds are required. Borrowing should be undertaken only where absolutely necessary and only after the feasibility of raising philanthropic gifts from individuals and foundations has been explored. The Office for Financial Development will assist parishes in assessing the feasibility of raising philanthropic funds.

Proposals for building expenditure must be submitted to the Finance Secretariat for consideration by the Diocesan Buildings Committee and Diocesan Finance Committee and ultimately for recommendation to the Archbishop.

All construction work approved by the Archbishop is monitored by the Diocesan Buildings Committee.

Planning Permissions

Planning Permission for any project must not be applied for until the project has received the approval of the Archbishop through the Finance Secretariat.

Seeking Tenders

No project may go to tender until approval has been granted to the Parish Priest by the Finance Secretariat on behalf of the Archbishop.

Protected Buildings

Many churches and other parochial buildings have been designated Protected Buildings by law. No alterations of any kind can be made to these buildings either on the exterior or the interior without the necessary approval or declaration of the Local Authority. It is therefore

necessary to engage a Professional Consultant before any work is planned on a Protected Building. Advice on this matter may be obtained from the Diocesan Sacred Art and Architecture and Historic Churches Commission. The Secretary of the Committee may be contacted at the Office of the Moderator of the Curia, Archbishop's House.

Project Completion

The parish architect should certify the final payment due. The final account should be submitted to the buildings section of the Finance Secretariat. All documentation, including drawings, should be held indefinitely by the parish as these can prove useful for future projects and may help avoid some costs.

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" in the Regulations is defined as:

- (a). the construction, alteration, conversion, fitting out, commissioning, renovation, repair, upkeep, decoration or other maintenance (including cleaning which involves the use of water or an abrasive at high pressure or the use of substances or preparations classified as corrosive or toxic for the purposes of Regulation 8 of the European Communities (Classification, Packaging, Labelling and Notification of Dangerous Substances) Regulations, 1994 and Regulation 5 of the European Communities (Classification, Packaging and Labelling of Dangerous Preparation) Regulations 1992), de-commissioning, demolition or dismantling of a structure,
- (b). the preparation for an intended structure, including site clearance, exploration, investigation (but not site survey) and excavation, and laying or installing the foundations of an intended structure,
- (c). the assembly of prefabricated elements to form a structure, or
- (d). the disassembly of prefabricated elements which, immediately before such disassembly, formed a structure,
- (e). the removal of a structure or part of a structure or of any product waste resulting from demolition or dismantling of a structure or disassembly of prefabricated elements which, immediately before such disassembly, formed a structure,
- (f). the installation, commissioning, maintenance, repair or removal of mechanical, electrical, gas, compressed

air, hydraulic, telecommunication system, computer systems, or similar services which are normally fixed within or to a structure.

In the case of any works from (a) to (f) above, the Professional Consultant will usually advise on compliance with the Safety Health and Welfare at Work (Construction) Regulations 2006 including the Client's duty to appoint a Project Supervisor for the design stage and for the Construction stage. Such advice should be sought and obtained before any work commences. Usually (but not always) the Project Supervisor for Design is the Architect and for Construction is the Contractor.

Further advice and guidance is available from the Finance Secretariat, Archbishop's House or The Health and Safety Authority, Metropolitan Building, James Joyce Street, Mountjoy, Dublin 1. Tel.: 6147000.

4 - Diocesan Sacred Art and Architecture and Historic Churches Commission

In the case of new church building, extensions to churches, extensions within the curtilage of the church or the reordering of existing churches, proposals will also have to be submitted to the Diocesan Commission for Sacred Art & Architecture who will make recommendations to the Archbishop. The Secretary of the Commission may be contacted at the Office of the Moderator, Archbishop's House.

5 - Routine Maintenance

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.

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.

The following are the most important areas where a "weather eye" should be kept on all parochial buildings:

Roofs

Replace missing slates/tiles immediately;

Repair defective pointing (repointing will always require advice from and supervision by a Professional Consultant);

Remove grass and other growth from gutters and hopper heads at least once a year;

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.

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.

Walls

Dampness on walls is usually a result of choked gutters, rainwater pipes, defective external plaster, pointing, etc.

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 need to be carried out by specialist consultants only. Please contact the Finance Secretariat for contact details.

Floors

Damage usually caused by wear and tear; porches and entrance lobbies should have suitable mats. Particular care should be given to woodblock floors.

Pavings

Cracked and dangerous external pavings and paths should be replaced/repared.

Drains

All gully traps, armstrong junctions and manhole covers should be cleaned out every six months.

Gutters & Downpipes

Leaking gutters and rainwater pipes should be repaired/replaced immediately.

Plumbing & Heating

All installations require periodic attention;

Central heating boilers and flues should be serviced regularly.

Ventilation

Inadequate ventilation will cause deterioration in the fabric of buildings through condensation;

Mechanical window opening devices should be kept in working order.

Electrical Installations

Should be examined periodically by a competent electrical contractor/consultant to ensure system and wiring is safe.

Painting

External: timber doors, windows, metal gutters and downpipes, railings and gates - every five years;

Internal: every ten years approx.

6 - Emergency Evacuation

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.

All exits should be in keeping with current statutory requirements.

7 - 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 (Access for People with Disabilities) of the building regulations must be complied with in all construction work and in the renovation of existing buildings.

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. They are not obliged to provide special facilities or treatment when this 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. Contact the Finance Secretariat for advice on how to undertake an accessibility audit.

8 - Sale of Property

Considerable thought should be given to the decision to sell any parish property. 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. Bear in mind that when selling property it then becomes permanently removed from the parish.

The required procedures for alienation of parish property is available as a document on the secure area of the diocesan website.

Parishes should consult with the Finance Secretariat before engaging an estate agent to manage the sale on behalf of the parish.

Conveyancing

All conveyancing transactions (sale and purchase) must be conducted through the Diocesan Solicitors Mason Hayes & Curran, South Bank House, Barrow Street, Dublin 4. (Tel. 6145000). The scale of fees agreed with the solicitors and which apply 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.

9 - Third Party Users

Where parochial property, e.g. halls, parish centres and schools are used on a regular (but not exclusive) basis by any one person or group, a licence agreement must be entered into between the Trustees and the user. Template licences are available on the secure area of the diocesan website and should be used for straightforward licences. Parishes should consult with Mason Hayes & Curran, Solicitors for more complex licences where the licensee will occupy parish property (including individual rooms) on an exclusive basis or any parish property for more than 5 hours per week.

The licence should determine the terms of agreement in regard to the nature and extent of use, licence fee and responsibility for maintenance and insurance. The Parish must have access at all times to licensed property. Keys must not be given to licensees.

When any portion of the property is made available for use (other than parish/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 is the responsibility of the Trustees and the Board of Management (cf. Governance Manual for Primary Schools 2015-2019 (page 31)).

The Norms for the use of School Property are as follows:

Use of a school premises during school hours requires:

- The permission of the Minister for Education
- The permission of the Trustees
- The permission of the Board of Management
- A signed Licence drawn up by the diocesan solicitors. This 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.

An increasing number of classrooms are becoming vacant in some primary schools throughout the diocese as a result of declining pupil numbers.

Consultations should be held with the Finance 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 spread itself into a vacant space.

10 - Use of Churches

Churches of the diocese may not be used for purposes other than worship without prior discussion with the Finance Secretariat. 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.

11 - Security

Security arrangements should be reviewed regularly in all parishes and agencies. All doors and windows should be fitted with security locks. Safes should be of approved quality and strength to contain the amounts of money held and a strict system of control in the distribution of keys should be operated. The amount of cash stored in the safe should be monitored to ensure that it is at all times less than the insured limit.

An approved intruder alarm and CCTV system should be installed. These should be maintained in working order and switched on at all times when the premises are not in use.

Insurance cover for burglary, which notes the existence of alarms, does not apply if the system is not in effective use. Marsh Ireland can advise and can be contacted on 01 6048100.

12 - Parish Centres

Definition

A parish pastoral centre is a pastoral instrument for enabling the Church in its mission within the parish and the community. Its objective is to build up in faith and love the Catholic community by providing a centre from which the parish carries out its ministry. It 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 reaches out, acts as a flexible and multi-functional gathering place for the community. It 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.

It is important for any parish pastoral centre to retain its focus on mission of parish rather than on activities which may be in demand in the community generally. It is considered essential that there is continuous monitoring of the usage of the centre to ensure it is fulfilling its function. This is addressed in more detail under "Activities".

In relation to the naming of a parish pastoral centre, it is recommended that the words "Parish Pastoral Centre" be included in the title and that these words should be preceded by the name of the parish or the name of the church so that there is a clear identification of the centre with the Church, e.g.:

"Ardlea Parish Pastoral Centre" or

"St. John Vianney Parish Pastoral Centre".

It is recommended that a parish should avoid the use of the term "community" centre as it may lead to ambiguity with regard to ownership and administration of the centre.

Feasibility

Before preparing any proposals for the construction of a Parish Pastoral Centre, the parish should first establish:

- The demand,
- The need,
- The resources available (e.g an available site),
- The finance available, including plans to raise capital and operating funding,
- The personnel available to undertake the project,
- The personnel available to administer the centre once opened. See Section D on Parish Employees,
- The funding needed, if any, to run the centre.

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

The feasibility of raising philanthropic funds from parishioners and others should be set out in the above submission to the Finance Secretariat. The Office for Financial Development can provide assistance to parishes in considering the feasibility of raising funds. It should also be possible at this stage to identify whether any state 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 Finance Secretariat 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 the parish will bear once the centre is in use. Provision should be given in the funding plan for meeting these ongoing operating costs. Capital fundraising should include an element for operating needs.

If the outcome of these discussions is positive, the parish will be given approval to engage an architect to provide designs and costings. If the centre is to be built adjacent to a "protected structure", the plans will have to be submitted to the Heritage Commission for approval.

The plans and costings must then be submitted to the Diocesan Buildings Committee and the Diocesan Finance

Committee for approval. Once this is received, planning permission is normally applied for and then there is a tendering process. Once this process is complete, the proposal must again go to the Diocesan Buildings and Finance Committees for final approval.

Physical Characteristics

Before preparing any proposals for the construction of a Parish Pastoral Centre, the parish should first establish:

Location

A parish pastoral centre should be located as close as possible to the church and physically linked, if practical. It is generally felt that the further the centre is from the church, the more difficult it is to attract church goers into the centre after church services.

However, there is an argument, that having some physical distance between the parish centre and the church makes it somewhat 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 diocese, 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.

Design Features

A parish pastoral centre should be designed to reflect the hospitality of the parish and be a welcoming and beautiful building. 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 / volunteers.

Ideally, the centre should be on one level to provide for ease of access for the elderly and the disabled as well as providing for reduced sound problems and fire-safety issues.

A multi-storey, multi-purpose building could be considered with office or residential accommodation with

a view to sale or long lease thereby providing a long-term income or up-front cash.

In order 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 so as to ensure that there is a high level of built-in 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 fifty years.

The following other features should also be considered at the design stage:

- Attention to acoustics is essential and sound-proofing 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 ceremonies, music, etc. Where possible, a video and sound link to the church should be provided.
- Adequate, lockable 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.
- Good provision for natural lighting makes for a better environment as well as reducing running costs.
- The entire building should be wired for IT functions (category 5 cabling).
- The use of renewable energy sources and environmental friendly materials should be carefully considered subject to budget constraints.
- Floor coverings should take account of the amount 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.

Sample plans for parish pastoral centres which are considered to provide adequate facilities for large and small parishes are available on the secure area of the diocesan website.

Activities

While it is not possible to state categorically the activities which should or should not be included in a parish pastoral centre, we have endeavoured to categorise the types of activities which take place or are likely to take place in the future in parish pastoral centres. These activities and categories are as follows:

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		

Category B – Other parochial activities:		
Community Meetings	Mother & Toddler Groups	Alcoholics Anonymous
School Boards of Management Meetings	Active Retirement Activities	Human Development Programmes
St. John’s Ambulance		

Category C – Non-pastoral outreach activities:		
Music Classes	Art Classes	Bridge Club
Irish Dancing	Ten-Pin Bowling	Bingo
Scout groups		

In some cases, a new centre may have to permit activities which have a long tradition in the parish but may not be the type of activity that one would consider desirable in a “green-field” situation. Where such activities have to be accommodated in a newly built centre, the opportunity

should be taken to restrict their “rights” or limit their “entitlements”. This is often most effectively done by insisting on a licence being signed by such users before re-location.

There are certain activities which should not be permitted and these would include meetings of groups whose philosophy, ethos or politics are contrary to the teachings of the Catholic Church. The consumption of alcoholic drink should not be permitted except on special occasions approved in writing by the Parish Priest or Parish Pastoral Council. The Finance Secretariat can also advise.

It is 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 / management committee at all times.

Special care should be taken when permitting non parish/pastoral activities to take place on a regular basis – e.g. at a set time every day or every week. In addition to having a licence signed by such groups, the parish must maintain the right to change the schedule of bookings at any time so as to ensure that parish activities can always be given the necessary priority.

Management

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

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

A proper constitution must be put in place for all parish centres. A sample constitution is available on the secure area of the diocesan website.

Essentially, this will provide for the following:

- A committee of nine/ten individuals comprising the Parish Priest (and Curate), four members appointed by the Parish Pastoral Council and four members elected at the Annual General Meeting.
- Appointed and elected members retire after three years and can be re-elected for a further three year period after which they must cease their membership.
- The parish centre shall operate a separate bank account.
- The centre accounts must be incorporated in the Parish accounts.
- The committee should hold its mandate from the Parish Pastoral Council.

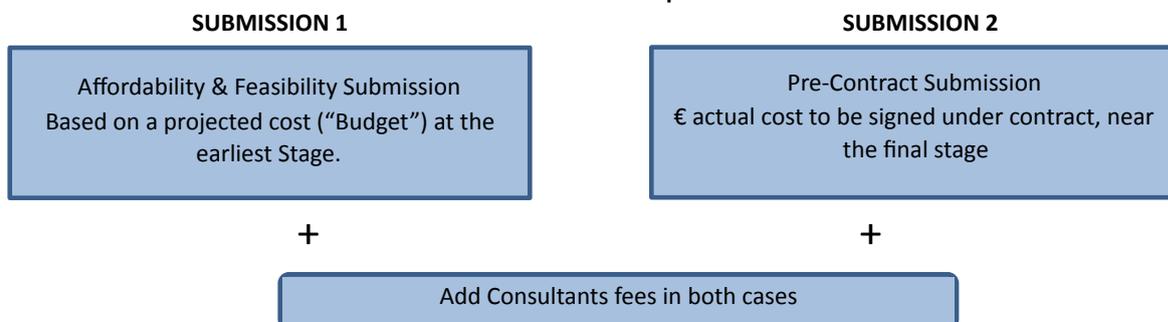
Third Party Users

A licence agreement for regular non-pastoral users of the centre is always required. Templates for straightforward arrangements are available on the secure parish area of the diocesan website. It is crucial that licence renewals are monitored to ensure that they do not expire unnoticed. Failure to issue appropriate licences can result in users obtaining rights over the property.

It is essential that all non-parish groups using the centre provide details of their insurances to the management of the centre so that they can be sent to the diocesan insurance broker for approval prior to permission being granted for use of the centre's facilities.

In addition, it is imperative that all non-parish groups, who may include children or young adults in their activities, provide the management with a copy of their child protection procedures.

**DIOCESAN PROJECT ROADMAP
PARISH INTERACTION WITH DIOCESE FOR PROJECTS OVER €50,000
2 Submissions are required**



STEPS TOWARDS SUBMISSION 1:

- Ensure 90% funding is available.
- Identify what the needs are (these are known as your “Brief” to your Architect/Designer).
- Appoint your Architect on a fixed fee basis.

Send the following to the Finance Secretariat

- i) A “Need Statement” – parish’s reason for their Project – signed by Parish Priest & Chair of Finance Committee;
- ii) Outline Drawings & Specs;
- iii) A projected budget including fees + VAT;
- iv) The funding plan.

- The Diocesan Building & Finance Committees review Submission 1 and you will be advised of any queries or approval to proceed to Submission 2.
- Once approved, you will be advised and work can begin on 2nd Submission.

Steps towards Submission 2:

- Appoint your Architect. Fees are normally a % of the value of the building contract.
- The Architect makes a planning application. All activity stops for 3 months while planning permission is awaited.
- Once planning permission is received, tender documents, drawings and spec are prepared. These are put out to tender to 3 or more contractors.
- When tenders are returned, these are analysed by Architect/Consultant, Quantity Surveyor/ Design Team.
- When the Architect/Quantity Surveyor are satisfied to recommend the appointment of a contractor, a tender report is written.

The 2nd Submission is now made to the Diocesan Building & Finance Committees, in the form of this Tender Report.

- Once approved, Contracts can now be signed, and the project goes on site in due course.

{THE DUBLIN DIOCESAN BUILDINGS COMMITTEE MEET ON THE LAST MONDAY OF EACH MONTH, SUBMISSIONS MUST BE RECEIVED TEN DAYS BEFORE FOR INCLUSION WITH THAT MONTH’S PAPERS}

D - Parish Employees

D - Parish Employees

1 - Introduction

The Dublin Diocesan Human Resources Office advises parishes on any staffing matter including recruitment, contracts of employment, compliance with employment laws as well as advising on difficulties which may arise in the employment relationship. Contact may be made to the Human Resources Office by telephone at (01) 8373732 ext 259 and 255 or by Email at Judith.maxwell@dublindiocese.ie or ashling.keane@dublindiocese.ie

To be compliant with current legislation, employers should ensure the following:

- A contract of employment is issued to each staff member regardless of how long they have worked in the parish.
- Tax and PRSI and any other statutory deduction is made to salaries for each staff member.
- Each employee must receive a pay slips showing the deductions made to salary at the time of payment.
- Employees should earn no less than €9.25 per hour according to the Minimum Wage Act 2016.
- Employees are made aware of and are issued with a copy of all HR policies and procedures.
- Records should be maintained of actual working hours, and all leave types such as sick leave or annual leave for all employees. This can be done by each employee signing in and out using the book available from the HR Office.
- Provision is made for personal retirement savings accounts for all employees.

2 - Employment Vs Self-Employment Status

Parishes should not enter into a contract for services arrangement i.e. self-employment status with a third party where it is clear that the individual should be employed and have access to the benefits of an employed status. See Code of Practice for Determining Employment or Self-Employment Status of Individuals, which is available on the secure area of the diocesan website

HR Policies for Parishes are available on the secure section of the Dublin Diocesan Website. They can also be requested from the Dublin Diocesan Human Resource Office.

3 - Employment Contracts

Employment contracts include the following:

- Permanent Contracts or Contracts of Indefinite Duration
- Fixed term temporary contracts
- Specified purpose contracts

Advice from the Dublin Diocesan Human Resources Office should be sought on the most appropriate type of contract for use.

The Terms of Employment (Information) Act, 1994 - 2012 provides that all employees are entitled to a written statement of the terms of their employment. This must be provided to all new employees within two months of the commencement of their employment and to existing employees within two months of them requesting it. The Act requires that it should include the following:

1. The full name and address of the employer and the employee;
2. The place of work or where there is no main place of work, a statement indicating that the employee is required or permitted to work at various places;
3. Job title or nature of the work;
4. Date of commencement of employment;
5. Duration of employment
6. The rate of pay or the method of calculating wages;
7. Terms or conditions relating to hours of work (including overtime);
8. Terms or conditions relating to paid leave (other than paid sick leave);
9. Terms or conditions relating to incapacity for work due to sickness or injury;
10. Terms or conditions relating to pensions and pension schemes;
11. Periods of notice which the employee is entitled to receive and required to give on termination of employment;

The statement must be signed by or on behalf of the employer. The statement must be retained by the employer during the employment and for 7 years after the employee's employment has ceased. Even if the employee leaves the employment within the two-month period for giving a written statement, the statement must still

be given to the ex-employee. Please contact the office of Dublin Diocesan Human Resources for advice.

Where parishes operate community employment schemes, it is important to check with the Finance Secretariat regarding the operation of these schemes. Please refer to the document "Guidelines on Employer Responsibilities Regarding Publicly Funded Community Employment Schemes (CES) in Parishes" which is available on the secure area of the diocesan website.

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

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).

4 - Remuneration

Care should be taken that wages and salaries paid to employees should be in keeping with the social responsibility of the Church and current legislation and should be reviewed at least annually in the light of inflation.

Parish Secretaries

As with all roles, the job description dictates the payment of a minimum basic salary. Please contact the HR Office for advice on appropriate pay rates.

5 - PAYE/PRSI

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

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

Where parishes of the diocese employ Religious and pay them a salary, Tax and PRSI is deductible from that salary on the same basis as for lay staff. All such employees should, for the purposes of the PRSI deduction, be categorised as Class S, which means that the PRSI deduction is 7.25% with no corresponding Employer contribution.

All employees must receive a P60 annually. This should be issued as soon as possible after 31st December, and by 31st January at the very latest.

The Parochial registration for PAYE/PRSI 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.

Employees of diocesan agencies should be registered for PAYE/PRSI under the name of the agency.

Having registered, the employer should ensure that accurate records are maintained and that returns are made to the tax office in a regular and prompt manner. Employers are required to file a monthly or quarterly P30 return and an annual P35 return. The annual P35 return should be filed by the 15th February. School cleaners, etc., should be registered as employees of the Board of Management and should not be confused with parochial employees.

The current minimum wage in Ireland is €9.25 (January 2017). Please refer to the NERA website www.employmentrights.ie or the Human Resources Office for further information.

6 - Pensions

Employers, who do not provide an occupational pension scheme for their employees, are obliged by law [Pensions (Amendment) Bill, 2002] to provide those employees with access to a PRSA (Personal Retirement Savings Account). This obligation applies to all employers regardless of the number of their employees. It therefore applies to all Diocesan Agencies, parishes, parish schools and even to individual priests who employ a housekeeper. If you, the parish or parish schools have such employees then the obligations are as follows:

1. Select and appoint a PRSA provider
2. Advise the employees that this PRSA provider is available for them if they wish to set up a PRSA.
3. Provide reasonable access/time off to the employees to enable them to discuss the setup of the PRSA with the PRSA provider.
4. 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. (Advice on the whole issue of deductions and their remittance should be sought from the Finance Secretariat, the Parish/School auditor or your tax advisor in the event that an employee sets up a PRSA).

5. You should note that you do not have any obligation as an employer to contribute towards your employees PRSAs.

The Diocese has given careful thought to the selection of a PRSA provider and, after detailed analysis of the different PRSA providers and their products, has decided to recommend that you appoint New Ireland as your standard PRSA provider. An employer PRSA form to appoint New Ireland Assurance as your standard PRSA provider may be obtained from the Finance Secretariat.

Where PRSA contributions are deducted from the employee's salary by an employer, they are deducted from gross pay before calculation of the PAYE and PRSI. If, on the other hand, the contributions are paid by the employer on behalf of an employee, then those contributions are regarded as a benefit in kind of the employee. Advice should be sought from your accountant / tax advisor about the handling of this situation.

7 - Training

Parishes should contact the HR Office to discuss training needs.

8 - Pastoral Assistants/ Sacramental Co-Ordinators

Where a parish is planning to recruit a worker involved in pastoral duties, they should consult with the Dublin Diocesan Human Resources Office who will be able to advise parishes in this regard.

All employees involved in pastoral work employed directly by parishes should be known to the Human Resources Department.

Other employment roles in parishes can include Parish Pastoral Centre Managers, Cleaners, Care-takers and maintenance staff. These roles may also be carried out by volunteers.

9 - 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. 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.

However volunteers are expected to follow policies and procedures which are relevant to their work and the parish as a whole such as child and vulnerable adult safeguarding and protection as well as showing respect and tolerance for others.

For further information about volunteering best practice contact the Dublin Diocesan Human Resource Office.

10 - Whistleblowing

Whistleblowing (protected disclosures) is the term used when a worker raises a concern, in which he/she has a reasonable belief, about a relevant wrongdoing such as possible 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. The diocesan policy on whistleblowing is contained in the human resources policies and procedures which are available on the secure area of the diocesan website.

E - Archives/Parish Registers/ Records Management

E - Archives/Parish Registers/Records Management

1 - Introduction

The most requested records of the Catholic Church are parish registers. They are not only of interest to clergy but also to genealogists, local historians, social scientists and many others. This interest has created problems, not only in relation to access but also in relation to confidentiality and preservation.

Catholic parish church records are private records and the public do not have an automatic right of access to them. The Parish Priest is custodian of the registers but the Archbishop dictates policy with regard to access.

Many parishes are inundated with 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, through the National Library of Ireland at www.nli.ie and through www.rootsireland.ie but this site charges for searches. Parishes should consider putting search charges in place for the work involved in replying to family history enquiries.

2 - Preservation & Storage

Registers over time become fragile and deteriorate easily. Basic house-keeping and proper handling can ensure their long-term preservation. Ideally all registers should be stored flat on metal shelving or if possible, in a fire proof safe. If there is no fire proof safe or metal cabinet an alternative is to place the registers in specially made acid-free boxes. They can be made to measure and can be bought as 'once off' items. The archival boxes should be large enough to accommodate the registers comfortably and allow for their removal without damage or difficulty. It may be necessary to have different size boxes depending on the size of the registers. Boxes can be purchased through the Archival Box Company in Bray. Contact the Archives for further details. If stored flat, they need to be rotated every six months. 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. Please do not use any type of adhesive tape to mend or repair damaged pages. If the registers are in very poor

condition they should be sent to a conservator for repair. For information please contact the Archivist.

3 - Access

Direct access to Parish registers should be avoided. Many parishes have volunteers who assist in answering family history enquiries. All volunteers should be aware of the following;

- No eating or drinking anywhere near the registers
- No biros or tippex should be used
- No amendments or changes should be made to any entries. Photocopying of registers is prohibited as it causes damage to the spines of bound volumes. The heat and light produced by the photocopier also damages paper
- Registers should be placed on book-stands or support cushions when in use
- No one should lean on the registers or moisten their fingers when turning pages as this causes long-term damage

All volunteers or other interested individuals are welcome to spend time in the Archives and learn first-hand how to deal with archival material.

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 building should be fitted with smoke alarms linked to a central control unit. Portable, non-aqueous fire extinguishers complying with BS 5423 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/ Computerisation of Parish Registers

For information please refer to Directives and Guidelines for Sacramental and Pastoral Practice which was issued by the Chancellery.

7 - Records Management

There are many types of records generated and maintained in parishes. Laws are in place relating to financial and employment records, marriage papers and Garda Vetting records. However many of the documents created, used and managed on a daily basis have no guidelines in relation to how long they should be kept or when they can be safely disposed of. The Archives is there to advise on these issues and help any parish develop a records management system for their own use. If a parish does not have space to keep older material, it is possible to deposit it in the Diocesan Archives on a long-term loan. That way it is safe, secure and accessible and can easily be returned to the parish on request. Remember systems developed for paper filing systems should be replicated for parish computers too.

The following is an example of various categories of records, which could be maintained by the parish:

- (a) The Parish and clergy in relation to the Diocesan, Deanery and Civil administration and the local community
- (b) The clergy and people of the parish
- (c) Parish administration and property
- (d) Parish societies/sodalities/groups
- (e) Religious in the parish
- (f) Photographs/videos/CDs
- (g) Affiliated/amalgamated parishes
- (h) Parish history

These categories can be further broken down into more manageable sub-sections (*denotes suggested length of time records are kept).

A - The Parish & Clergy in Relation to The Diocesan, Deanery & Civil Administration & The Local Community

1. Documents relating to the founding of the parish, appointment of clergy, foundation or alteration of parish – * permanent

2. Parish Priest's Official Correspondence – *samples could be maintained
 - (a) Correspondence with Archbishop, church bodies
 - (b) Correspondence with civil authorities, government bodies
 - (c) Correspondence with local churches, ecumenical links etc
3. Religious in the parish - *samples could be maintained (They generally administer their own records on a central/regional basis)
 - (a) Correspondence
 - (b) Records of works carried out

B - The Clergy & The People of The Parish

1. Parish registers and related lists/indexes
 - (a) Baptism registers – *permanent
 - (b) Confirmation registers - *permanent
 - (c) Marriage registers – *permanent
 - (d) Burial/death registers – *permanent
 - (e) In Communion with Catholic Church – *permanent
 - (f) Register of Anointing the Sick – *permanent
 - (g) Related papers including: Marriage Preparation/ Notification papers – see guidelines from Chancellery Register of catechumens (aspirants) – * permanent
2. Liturgy - *samples could be maintained
 - (a) Liturgies, generic service sheets, and those for specific events/occasions
 - (b) M.s., typed original musical scores/parts
3. Records of Appointment – see HR guidelines
 - (a) Catechists
 - (b) Extraordinary Ministers of Holy Communion
 - (c) Organists
 - (d) Parish secretary, etc
4. Lists of Parishioners - *samples could be maintained
 - (a) Parish census
 - (b) Sick Call rounds, lists and notebooks
 - (c) Obituaries/Intercession lists
 - (d) Parish societies/sodalities/groups, Signed Minutes, Correspondence & Publications
5. Publications/Information sheets *samples could be maintained

These may be organised according to the events, people etc. depicted and then in date order. Care should be taken to obtain and record the basic information relating to the event or person portrayed.

- (a) Parish magazines
- (b) Weekly newsletters/sheets
- (c) Fliers/notices relating to parish events
- (d) Photographs/videos/CDs
- (e) Parish History including:
 - Ephemera (postcards, leaflets, prayer cards etc)
 - Scrapbooks and or annals describing parish events
 - Photocopied material relevant to the parish and obtained from other sources (e.g. other parishes, other archives)
 - Research notes and articles/books on the history of the parish
 - Historical artefacts, vestments etc

C - Parish administration & Property - Kept Permanently

Routine correspondence relating to parish administration.

1. Parish Council – * permanent
 - (a) Agenda
 - (b) Signed Minutes
2. Parish Pastoral Committees/Sub Committees - *samples could be maintained
 - (a) Liturgy
 - (b) Social Concerns
 - (c) Marriage and Family Life
 - (d) Youth
 - (e) Ecumenism
 - (f) Communications, including web site
 - (g) Formation/Small Groups
 - (h) Fundraising
3. Finance Committee
 - (a) Signed Minutes – *permanently
 - (b) Annual Account Books/Sheets - see Finance guidelines
 - (c) Correspondence - *samples could be maintained
 - (d) Papers regarding fund raising, collections - *samples could be maintained

- (e) Records relating to major building works & projects – see Buildings Guidelines - *samples could be maintained. Please ask all architects to send copies of any drawings, plans etc to the archives for posterity.

Routine financial records such as cheque stubs, bank statements, payroll accounts, petty cash records, and vouchers. – *fulfil legal obligations

All envelopes should be kept for a minimum of six years.

4. Parish Boundary Documents - *samples could be maintained
5. Litigation - *fulfil legal obligations. Accident report sheets – *fulfil legal obligations

D - Parish Societies/Sodalities/Groups

Archive sample of minutes of meetings and correspondence and or activities of the various groups.

E - Religious in The Parish

*Fulfil legal obligations. Maintain all legal documents and sample of correspondence.

F - Photographs/Videos/CDs

*Permanent

G - Affiliated/Amalgamated Parishes

*Samples could be maintained

H - Parish History

*Permanent

A further explanatory booklet is available on the secure area of the diocesan website entitled Archives/Parish Registers/Records Management

F - Insurance

F - Insurance

1 - Insurance Broker

The diocesan Insurance Broker (Marsh Ireland , 25-28 Adelaide Road, Dublin 2 – tel.: 6048100) is available to advise on all insurance matters and to assist with claims and enquiries.

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

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

2 - 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., any one accident.

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

What Is Not Insured;

1. Liability arising in connection with
 - (i) The demolition, construction, alteration, repair or maintenance (other than routine maintenance) of buildings
 - (ii) Work on or in the building at a height in excess of 50 feet
 - (iii) Work involving the use of scaffolding other than mobile scaffold towers
 - (iv) The use of power driven woodworking machinery other than portable tools applied to the work by hand
 - (v) Tree felling or lopping

(The types of work listed above would ordinarily be the subject of formal contracts which require the contractor to effect independent Liability insurances).

2. Liability arising in connection with any job creation or similar sponsored schemes or projects
3. Liability arising in connection with any farm
4. Liability arising in connection with any intentional, dishonest, defraudulent, criminal or malicious act or omission

3 - Public Liability

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 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 in the course of a Parish Related Activity.

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

Parish Related Activity is defined as any activity usual to a parish and which is carried out with the full authority of and under the control of the clergy or any other person specifically authorised by them.

A parish Related Activity shall not include any

5. Fundraising activity not solely for the benefit of parish finances
6. Carnival, festival, gala, gymkhana, competition, race or time trial
7. Concert or other fundraising activity with an anticipated attendance in excess of 500 persons (other than a Parish Related Activity conducted within the building of the church)
8. Club or organisation or any activity involving commercial and financial profit or gain
9. Any job creation or similar sponsored Schemes or Projects.

Unless specially declared to and accepted by the Company for an appropriate additional premium.

What is Not Insured

10. Liability arising directly or indirectly from the ownership, possession or use by or on behalf of the Insured of
 - (i) Any craft, hovercraft or waterborne craft exceeding 5 metres in length and/or having a maximum speed in excess of 10 knots
 - (ii) Any mechanically propelled vehicle (including sit-on lawn mowers) in circumstances requiring insurance under the Road Traffic Act
 - (iii) Any pressure vessel, passenger lift, elevator or any spectator stand.
11. Liability arising directly or indirectly from pollution, contamination or seepage unless due to sudden and accidental discharge, dispersal, release or escape of any liquid, solid, gas vapour or smoke.
12. Liability arising in connection with any farm.
13. Liability arising in connection with any intentional, dishonest, fraudulent, criminal or malicious act or omission.

4 - Other Covers Applicable

The Parish Protection Policy is a broad based policy that also covers Property Damage Cover "All Risks", Consequential Loss, Loss of Theft of Money, Professional Indemnity, Legal Expenses and Personal Accidents. This ensures parishes are protected by insurance in respect of losses or claims that might arise relating to their parish activities.

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".

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

G - Schools

G - Schools

1 - Grants

It is the responsibility of the Chairperson of every Board of Management to ensure that claim forms submitted to the Department of Education making applications for capital grants, staff employment grants or for disadvantaged area grants are completed accurately. Where such forms require the identification of the names of employees for whom employment grants are being sought, it is the responsibility of the Chairman of the Board to ensure that the names quoted are those of the staff currently employed. Grants should also be used for the purposes intended and allocated.

2 - Administration

Further details of schools, e.g. P.A.Y.E./P.R.S.I. of school employees, school insurances, use of school property, etc., are to be found throughout this booklet under the appropriate heading. The Education Secretariat provides advice to the Boards of Management and schools on behalf of the Patron, the Archbishop of Dublin.

3 - 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.

4 - School Accounts

School accounts should be prepared at the end of each school year and should be properly certified in accordance with best accounting practice. School accounts should be submitted to the Education Secretariat.

All Boards of Management should return the "Receipts and Payments" form which is issued to Boards each year, detailing the accounts of the school. This return should be submitted to the Education Secretariat as per website guidelines.

5 - Transfer of 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 diocese to assume the Trusteeship of the school, the following conditions apply.

1. The school must be viable in terms of numbers,
2. The school must be free of debt, both capital and current account debt, i.e. Board of Management debt,
3. The parish must not already have a primary school which can adequately cater for the children of the parish,
4. At least two-thirds of the pupils in the primary school owned by a religious institute must reside in the parish in which the school is located,
5. The school property must be transferred into the ownership of the diocese or a legal agreement must be drawn up between the diocese and the religious order leasing the property to the diocese at a nil rent for as long as it is required as a primary school,
6. If the diocese/parish incurs capital expenditure on a school so leased, then if the school is subsequently disposed of, the diocese/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,
7. There must be no occupiers or tenants in any part of the school property being transferred to the diocese.

6 - Licence Agreements

All school property used by outside agencies or persons need to be subject to a licence agreement. Insurance and child vetting also need attention in this regard. A template licence agreement is available from the Education Secretariat. It is important that licence agreements are reviewed every year.

7 - Use of School Lands

The Department of Education and Skills/Minister of Education's permission is needed for the use of school lands during the school day. The St. Laurence O'Toole Trust's permission is needed to erect school buildings, increase school capacity or change school lands.

H - Data Protection

H - Data Protection

1 - Introduction

Each parish has a legal and ethical responsibility to maintain the highest standards of confidentiality in the safeguarding of information about its staff members and those individuals, parishes, schools, diocesan agencies and others that interact with it.

Information collection is essential to fulfilling our duties. Data Protection legislation seeks to give people control of their own personal information and so it confers certain obligations on the parish in relation to how personal information is collected and used.

The Data Protection Acts of 1988 and 2003 have a significant role to play in supporting our work. Our aim is to ensure that each staff member of the parish has an understanding of the concepts of Data Protection and is aware of their own responsibilities in relation to the organisations overall compliance with the Acts.

2 - Definitions

Data Protection is the safeguarding of the rights of individuals to privacy and integrity in relation to the processing of their personal data. The Data Protection Acts of 1988 & 2003 confer rights on individuals as well as responsibilities on those persons handling, processing, managing and controlling personal data.

Data Controller – an individual or entity who controls the contents and use of personal data.

Data Protection Officer - the individual within an organisation who has responsibility for data protection.

Data means information in any form, which can be processed. It includes both automated or electronic data and manual data.

Automated data means any information created and held on computers. Examples of this would be a word document, an email or a database.

Manual data means information that is kept as part of a relevant filing system or with the intention that it should form part of a relevant filing system. Examples of these are traditional paper files, reports and statements as well as personnel and financial records which are used as part of our daily operational duties.

Relevant filing systems means any sets of information, which are not computerised but are structured by reference to individuals or by reference to criteria relating to individuals so that specific information relating to a particular individual is readily accessible. Examples of these would be files which contain information about an individual in choirs, liturgy groups etc.

Personal data means data relating to a living individual who is or can be identified either from the data or from the data in conjunction with other information that is in or likely to come into the possession of the Data Controller.

Access Request is where a person makes a request to the parish for a copy of their personal data under Section 4 of the Acts.

Sensitive personal data relates to specific categories of data which are identified as data relating to a person's racial origin; political opinions; religious or other beliefs; physical or mental health; sexual life; criminal convictions or the alleged commission of an offence; membership of a trade union. A higher duty of care is required by the Data Protection Acts in relation to the processing of sensitive data.

Processing means performing any operation or set of operations on data including:

- A. Obtaining, recording or keeping data;
- B. Collecting, organising, storing, altering or adapting data;
- C. Retrieving, consulting or using data;
- D. Disclosing the data by transmitting, disseminating or otherwise making it available;
- E. Aligning, combining, blocking, erasing or destroying data.

Data Subject is an individual who is the subject of personal data.

Data Processor is a person who processes personal information on behalf of the Data Controller.

3 - Data Protection Rules

The following are the eight principles Data Protection, which must be adhered to at all times.

Principle 1. Obtain and process information fairly

Principle 2. Keep it for only one or more specified, explicit and lawful purposes

Principle 3. Use and disclose it only in ways compatible with these purposes.

Principle 4. Keep it safe and secure.

Principle 5. Keep it accurate, complete and up-to-date.

Principle 6. Ensure that it is adequate, relevant and not excessive.

Principle 7. The parish will have a policy on retention periods for personal data.

Principle 8. Give a copy of his/her personal data to that individual, on request.

4 - GDPR - General Data Protection Regulation

The new General Data Protection Regulation (GDPR) comes into effect on 25 May 2018 and replaces the data protection frameworks that had been in place up until now.

GDPR emphasises transparency, security and accountability by data controllers while at the same time standardising and strengthening the right of EU citizens to data privacy. Many of the new principles are similar to those already in existence but there are some new elements.

New Rules of GDPR

1. Lawful, Fair and Transparent processing – personal data must be processed lawfully, fairly and in a transparent manner in relation to the data subject
2. Purpose Limitation – personal data must be processed for specified, explicit and legitimate purposes and not further processed in a manner incompatible with those purposes
3. Security, integrity and confidentiality – personal data must be processed in a manner that ensures appropriate security of the personal data, including protection against unauthorized or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organizational measures.
4. 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
5. Data Minimisation – personal data must be adequate, relevant and limited to what is necessary in relation to the purpose for which it is processed
6. 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
7. Give a copy of his/her personal data to an individual, on request. Requests must now be answered within 30 days (under old acts it was 40 days) and fee for processing no longer applies.

The first task for parishes is to review your current procedures in view of the GDPR. Ensure you have adequate procedures in place to deal with improved transparency, accountability and individuals' rights provisions.

Start by looking at the current situation and see what risks exist.

Become 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 in terms of encryption and accessibility and do you ever share it with third parties and if you do, on what bases. From this you will know exactly what you have and you will also be able to amend incorrect data and track third party access.

Review all current data privacy notices alerting individuals to the collection of their data. Identify gaps that exist between the level of data collection and processing you are involved with and how aware you have made staff and parishioners of this. Address any gaps.

Before gathering any personal data, current laws require you to notify people of your identity, the reasons you are gathering the data, what use it will be put to, who it will be disclosed to and if it is going to be transferred outside of the EU. Under GDPR additional information must be communicated in advance of any processing such as the legal basis for that processing, retention periods, the right of complaint where parishioners/staff/volunteers are unhappy with your implementation of any of these criteria.

GDPR also requires that the information provided is in concise, easy to understand and clear language.

Also review how you delete personal information held in paper and/or electronic format.

Individuals under the GDPR can still make subject access requests, to have inaccuracies corrected, to have information erased, to object to direct marketing, to restrict the processing of their information, and also data portability. You need to know all the locations your information is kept. Decisions will have to be taken on deletion and you able to transfer information electronically if requested. You will also have to inform individuals about retention schedules and be able to amend incorrect data. If you refuse to grant an access request you will need to have very good reasons for doing so.

Under the new GDPR you will need to know the legal basis for carrying out processing. This is very important where consent is relied on as the sole reason for processing data. Under the GDPR, individuals will have a stronger right to have their data deleted where consent was the only justification for processing. You will have to explain your legal basis for processing in your privacy notice and when you answer a subject access request. Consider how much personal data you process and why. For the data you keep

consider how long it need to be kept in its raw format and how soon you can begin the process of anonymisation and pseudonymisation. If you do use consent you review how you seek, obtain and record that consent. It must be freely given, specific, informed and unambiguous. The individual needs to know they are consenting to you processing their data. Obtaining consent requires a positive indication of agreement. It cannot be inferred from silence, pre-ticked boxes or inactivity. Under GDPR you have to be able to prove consent was given. Systems may need to be reviewed for recording consent to ensure you have an effective audit trail.

If you process data of children you must ensure you have adequate systems in place to verify individual ages and gather consent from parents/guardians. GDPR introduces special protections for children's data particularly in context of social medial and commercial internet services.

You should make sure you have procedures in place to detect, report and investigate a personal data breach. GDPR brings mandatory reporting of breaches which is new to many. All breaches must be reported to the Data Protection Commissioner within 72 hours unless the data was anonymised or encrypted. Breaches that are likely to cause harm to an individual such as identity theft or breach of confidentiality must also be reported to the individuals concerned. Now is the time to access the types of data you hold and see what falls with the notification requirements. Failure to report a breach could result in a fine, as well as a fine for the breach itself.

Data Protection Impact Assessments (DPIA) & Data Protection by Design & Default

DPIA is the process of systematically considering the potential impact that a project or initiative might have on the privacy of individuals. It will allow you to identify potential privacy issues before they arise and come up with a way to mitigate them. A DPIA can involve discussions with relevant parties. Ultimately such assessments can prove invaluable in determining the viability of future projects and initiatives. It has always been good practice to adopt privacy by design as a default approach. Privacy by design and the minimisation of data have always been implicit requirements of the data protection principles. However, GDPR enshrines both the principle of privacy by design and the principle of privacy by default in law. This means that service settings must be automatically privacy friendly and requires that the development of services and products takes account of privacy considerations from the outset.

GDPR will require most organisations who process what is currently known as sensitive personal data on a large scale to have a designated Data Protection Officer. This person

will take responsibility for data protection compliance and has the knowledge, support and authority to do so effectively.

GDPR gives the Data Protection Commissioner far greater powers to tackle non-compliance including very significant fines (up to €20 million) for very serious infringements. The GDPR also makes it easier for individuals to bring claims against Data Controllers when their personal data has been infringed and the Data Subject can sue for compensation.

Please contact Archives for further information on Data Protection and GDPR at archives@dublindiocese.ie.

I - Safety, Health & Welfare

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1 - Guidelines to The Safety, Health & 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 safety and health 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.

Please contact Marsh Ireland on 01 6048100 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:

- Managing and conducting all work activities so as 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 ("Horseplay" 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 safety and health to employees; this must be in a form, manner, and language that they are likely to understand.
- Cooperating with other employers who share the workplace for example, community employment workers, so as to ensure that safety and health 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.

3 - Safety Statement

The Act emphasises the need for employers (including the self-employed) to manage safety and health in order 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 your employees while they are at work.

It should be prepared after you have identified the hazards and assessed the risks that may be present at your workplace.

The following steps should be followed:

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. A checklist of typical workplace hazards in various employments is given below:

- Slips, trips and falls.
- Falls of persons from height.

- Falls of material from height.
- Hazards associated with the manual handling of loads.
- Hazards from plant and machinery (for example, exposure to dangerous moving parts).
- Mechanical handling.
- Fire and explosion.
- The use of hazardous substances (e.g. toxic, corrosive). Garden pesticides used for maintenance or cleaning detergents would be examples.
- The use of compressed air.
- Exposure to harmful levels of noise.
- Exposure to radiation.
- Hazards associated with electricity.
- Exposure to harmful vibration.
- Entry into confined spaces.
- Unsuitable lighting levels in the workroom.
- Inadequate thermal environment (i.e. too hot or too cold).
- Work with visual display screens.
- 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, you now have to assess 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 you to prioritise the measures necessary to ensure safety, health and welfare at your workplace.

The risk assessment must:

- Address any significant hazards;
- Apply to all aspects of the work;
- Cover non-routine as well as routine operations (e.g. occasional maintenance tasks).

Step 3 : Select The Control Measures

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

When following this process, you must take into account the General Principles of Prevention as set out in Schedule 3 to the Safety, Health and Welfare at Work Act 2005.

General Principles of Prevention.

- The avoidance of risks.
- The evaluation of unavoidable risks.
- The combating of risks at source.
- 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, in particular, to alleviating monotonous work and work at a predetermined work rate and to reducing the effect of this work on health.
- The adaptation of the place of work to technical progress.
- The replacement of dangerous articles, substances or systems of work by safe or less dangerous articles, substances or systems of work.
- The giving of priority to collective protective measures over individual protective measures.
- 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.
- The giving of appropriate training and instructions to employees.

The 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 you have given due regard 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

Having gone through the above steps, you will now be in a position to write or update your safety statement. The issues arising when conducting a risk assessment vary from parish to parish and therefore it is strongly recommended you seek professional advice before preparing or updating your safety statement. The document must:

- List the control measures to be taken to avoid the risks.
- Name those responsible for implementing and maintaining the measures.
- Contain plans to deal with an emergency or any serious and imminent risks.
- List the names of the safety representatives (if any).

The safety statement must 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). The safety statement must also be revised, within 30 days, if directed by an Inspector.

You are required to bring the safety statement to the attention of your 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 & Review

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

The role of the competent person

As an employer, you should appoint one or more competent persons to advise you on following these steps and to play a key role in the management of safety and health. In this context, competent person means someone who is able to give informed and appropriate advice on safety and health to the parish priest (rather than a person who has specialised technical knowledge of matters such as electrical work or lifting operations). You should select someone for the role on the basis of his or her training, knowledge and experience. A combination of internal and external competence may be advisable. A parish employee can be asked to co-ordinate the health and safety function for the parish such as keeping a record of staff members and volunteers.

“Reasonably Practicable”

Some of the general duties placed on employers under the 2005 Act are qualified by the term “reasonably practicable”. This means that you have exercised all due care when, having identified the hazards and assessed the risks at your workplace, you have put into place the necessary protective and preventative measures, 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.

Consultation with employees

Employers must consult their employees with regard to 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). These arrangements require the employer to:

- Consult with employees or their safety representative(s) (or both) on any proposed measures likely to substantially 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 safety and health matters and the preventive and protective measures to be taken to avoid risks (i.e., a copy of the safety statement). This information has to 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:
 - Inspect the place of work.
 - Investigate accidents and dangerous occurrences (as long as this does not interfere with an investigation being carried out by an Inspector).
 - Investigate complaints made by employees (after giving reasonable notice to the employer).
 - Be given time off from work, without loss of remuneration, to receive appropriate training.
 - Accompany an Inspector carrying out an inspection at the workplace.
 - Make representations to the employer on safety, health and welfare.
 - Make representations to, and receive information from, an inspector.

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

A sample safety statement is available on the secure area of the diocesan website. Again, you should seek professional advice before preparing or updating your safety statement.

4 - 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. They 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 with regard to 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.

5 - Duties of Other Persons

The priest in charge of the parish has to ensure a visiting contractor, for example 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 (of course, the employer of the contractor also has duties in relation to his or her employees.)

Manufacturers, importers and suppliers (including designers, installers and erectors) have to comply with the following duties;

- ensuing safety and health concerning the use of the materials that they produce and supply;
- provide information on the correct use of the materials to ensure safety and health at work.

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

Persons who have control over;

- a non-domestic place of work that has been made available to employees of another person, for example, an independent CE scheme,
- the means of access to or egress from that place of work, or,
- any article or substance provided for use at that place of work (other than employees of the person in control),

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

6 - Enforcement

The Health and Safety Authority is responsible for enforcing and promoting safety and health at work. For the most part, HSA Inspectors give advice and information during the course of an inspection. However, they have a wide range of enforcement powers that are used in appropriate circumstances.

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.

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

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.

Administrative Regulations & Guidelines For Parishes

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.

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

J - Matters For Priests

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1 - Personal Income Tax (Self-Assessment)

Each Priest must make a return on a self assessment basis each year to Revenue.

Personal tax returns must be lodged with Revenue for each year ended 31st December not later than the 31st 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:

September

Preliminary tax notice issued.

For the year of assessment the due date for payment of preliminary tax is the 31st October of that year.

In order to avoid any possible 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

31st October

Preliminary tax is due prior to the 31st October.

Income tax return must be filed on ROS (Revenue online) on or before the 31st October.

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:

- (c) 5% of the amount of tax due where the return is submitted before the expiry of two months after the specified date and,
- (d) 10% of the amount of tax due where the return is not submitted within two months after the specified date.

The tax assessments include a charge for income tax and PRSI.

As can be seen from the above, the responsibility for the assessment and subsequent payment of the correct level of tax is being placed on the taxpayer rather than in the past on the Inspector of Taxes. Given the fact that penalties will be applied to anyone who underpays their correct level it is advisable for all priests to obtain professional advice on the completion of their tax returns.

2 - Dublin Diocesan Clerical Fund Society

The Society is responsible for the provision of accommodation and meeting the needs of priests in retirement, encountering infirmity, illness, nursing home care, additional care assistance in their home and other special needs that may arise. The Clerical Fund provides a safety net so that no priest need worry about such expenses that he may face in his later years.

The Society depends totally on income from the priests of the diocese and on donations and bequests to build up a capital fund for the future.

All priests of the diocese are invited to place with the Society, to be available on demand during their lifetime, any sums which they would wish to leave to the Society as a gift or legacy. Such sums need not then be mentioned in Wills nor administered as part of a priest's estate.

3 - Wills

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 Will should be renewed at least every ten years. One of the Executors of the Will should be a diocesan priest.

Each priest, particularly Parish Priests and Administrators, should lodge a copy of his Will at Archbishop's House. The copy of the Will 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, still sealed, can be handed to the Executors.

4 - Clergy Group Motor Policy Scheme

The scheme is open to all priests who hold an appointment from the Archbishop of Dublin. Further details are available from Marsh Ireland, 25-28 Adelaide Road, Dublin 2 – tel.: 6048100.

The cover provided under this scheme is full Comprehensive, viz.,

1. Third Party cover.
2. Fire, Theft, Accidental and Malicious Damage cover to own car, excluding first €250.00 of each claim

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.

5 - Health Insurance

Health insurance cover is provided through the Common Fund in the Diocesan Group Scheme with the Voluntary Health Insurance Board. The Dublin 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.

The present level of cover with V.H.I. is Healthcare Plus. This provides private room cover in all hospitals approved by the Board with the exception of the Mater Private Hospital and the Blackrock Clinic where it provides semi-private accommodation.

Additional cover may be arranged by contacting the V.H.I. direct at least three month's before the annual renewal date in September of each year.

The additional subscription due for increased cover above the diocesan level is payable by the priest and will be collected on behalf of the V.H.I. by the Finance Secretariat.

Priests should deal direct with V.H.I. with regard to claims.

Membership of the V.H.I. is subject to the rules of the V.H.I.

6 - Other Allowances

Persons aged over 70 years and resident in the State are eligible for a GP card. Eligibility for a medical card is means tested. Further information is available on www.hse.ie.

Persons aged over 66 years and resident in the State are eligible for the Household Package. The household package includes a free television licence and a monthly allowance towards gas and electricity. See www.welfare.ie.

7 - Employment of Housekeepers

Priests who employ housekeepers should separately register as employers in a personal capacity and their housekeepers should be listed as employees under that registration. The allowance from parochial funds to priests with full-time housekeepers is €40 per week. This allowance is payable only if the priest is a registered employer as outlined above.

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 diocese. 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 she had 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



The logo consists of a red circle with a white cross above it, positioned between the words 'Archdi' and 'ocese' in the text 'Archdiocese of Dublin'.

Archdiocese of Dublin

OFFICE OF THE MODERATOR OF THE CURIA

Diocesan Offices, Archbishop's House, Drumcondra, Dublin 9.

Telephone: (01) 837 9253 Facsimile: (01) 837 9347

web: www.dublindiocese.ie E-mail: moderator@dublindiocese.ie