

Money Matters

Treasurers Newsletter

June 2011



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Gift Aid - changes to R68 claim form

HMRC is changing the way in which you obtain and complete the R68 form for claiming Gift Aid, but the details have not been finalised. It is likely that the process will involve more use of on-line work and a requirement to use software that automatically adds up contributions, i.e. hand-written forms will be phased out.

When the changes are definite we will contact all PCC Treasurers and Stewardship Recorders.

Open Day

For those of you that use Donations Co-ordinator please note that DataDevelopments have an open day on 1st July in Winchester when they'll demonstrate their **substitute R68(i) form which has already been approved by HMRC**. For more information go to www.datadevelopments.co.uk.

Other firms providing Gift Aid management include

Good to Give: www.goodtogive.co.uk/default.aspx.

FundFiler: www.fundfiler.com/index.aspx.

The Association of Church Accountants and Treasurers, ACAT

ACAT Handbook - Guidance on-line

All parishes in the Diocese of London have membership of ACAT through a block membership. Their supporting Handbook, (mailed to all parishes when we joined) is now being made available on-line; all you need to do is to register as detailed in the appendix at the end of this newsletter.

ACAT - Annual conference

Saturday 2nd July, 2011

The Institute of Education, 20 Bedford Way, London. WC1H 0AL

£25.00 including lunch: special topic, legacies

The ACAT conferences are always well worth attending, with topics presented in very accessible language, ideal for the non-accountants and accountants alike.

Common Fund - offers for 2012 / DVD

PCCs are reminded that they should include Common Fund 2012 in their agenda over the coming months so that they are able to inform their Archdeacon and Area Finance Adviser of their offer for 2012, as this will enable the budget setters at Diocesan House to begin their work on the 2012 figures. As the Common Fund DVD shows, the whole basis of the system is to enable the diocese, i.e. all of the parishes, to do more together than they ever could alone; it isn't a taxing system based on electoral roll or wealth but a request to give as generously as possible to enable the common mission of the church across London.

If you haven't already returned the questionnaire that was given out at the deanery meeting please can you do this as soon as possible so that we have an idea of how the DVD has been received and how it will be used in parishes. Thank you.

Employee - pensions advance notice

Starting in October 2012 there are to be significant changes to work-based pension schemes. The HR department at Diocesan House will be providing more information in due course but if you want to find out more immediately please use The Pensions Regulator website www.tpr.gov.uk.

However, to help your future budgeting please be aware that the changes may affect PCCs which employ people aged over 22. The extra cost to the PCC will be based on:

A minimum contribution of 3% of gross salary

Charged on salaries above £5,035

Charged on first £33,540 of salary only

This could mean increased expenditure of between roughly £150 and £1,000 per person, per year.

Employee - lack of contract

Just as there is a danger of inadvertently giving tenants additional, unexpected rights if the PCC has not agreed a proper tenancy agreement with them, so it is with employees and contracts. Please do not assume that designating workers as self employed or not providing a contract between the PCC and a worker is a wise move, that it somehow reduces the PCC's responsibilities or liabilities. Not providing a contract can result in employees having rights that you did not expect, and could mean that you are liable for unbudgeted expenses. If you have any concerns about taking on staff please contact the Human Resources (HR) department at Diocesan House, 020 7932 1100. The HR department has provided a comprehensive set of guidance available from <http://gabriel.london.anglican.org/open/Parish/ParishResourcesIndex.htm>.

There is also an HMRC website that allows you to work out whether or not someone is likely to be recognised by HMRC as being self-employed or not; it doesn't require any personal details to be entered www.hmrc.gov.uk/calcs/esi.htm where esi stands for Employment Status Indicator

Clergy Fees - guidelines

A table showing which clergy may claim which fees is provided on the next page, with additional notes on the following page. Please can you make sure that the Church Wardens and other PCC members are aware of the detail it contains.

Funding Opportunities

The Cross Pollinate Foundation

The Cross Pollinate Foundation, a Christian Funding forum, welcomes requests for the opportunity to present at its "Dragon's Den" for a charity event on the evening of Wednesday 12th October 2011 in central London.

Requests will only be considered from organisations that

- i) are a registered charity
- ii) have a Christian identity
- iii) have a turnover of less than £1 million
- iv) are engaged in social change.

To find out more, and get information on how to apply, www.crosspollinate.co.uk.

Souter Charitable Trust

The Trust supports projects engaged in the relief of human suffering in the UK and overseas - especially, but not exclusively, those with a Christian emphasis. They tend not to get involved with research or capital funding and are much more likely to provide a contribution towards the revenue costs of a project.

www.soutercharitabletrust.org.uk

Clergy Fees

As there may be some confusion and misunderstanding about who may claim clergy fees the following guidelines are provided by the Archdeacons, to help clergy and PCCs determine what should be paid when.

Two types of Fees are possible:

Occasional services e.g. for Sunday or weekday Eucharists or other services
 Occasional offices e.g. for weddings and funerals for which statutory fees are charged
 [but there is a slight difference to eligibility during a vacancy]

The only clergy who may claim fees for Occasional services are retired stipendiary clergy.

Self Supporting Ministers (SSM) are not eligible for any fees,
 but may claim reasonable travel expenses.

The only clergy who may claim fees for Occasional offices are stipendiary clergy, in their own parish, and retired stipendiary clergy.

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	Normal circumstances, including holiday cover		Vacancy	
	“Services” Sunday / Weekday	“Offices” Weddings / Funerals	“Services” Sunday / Weekday	“Offices” Weddings / Funerals
Stipendiary, “Own” parish	No	Yes	N/A	N/A
Stipendiary “Other” parish	No	No	No	No
SSM	No	No	No	No
Readers & Licensed Lay Ministers	No	No	No	No
Retired, stipendiary, “own” parish*	No	2/3 fees	No	2/3 fees
Retired stipendiary in “other” parish	Yes	2/3 fees	Yes	2/3 fees
Retired SSM	No	No	No	No

Notes

* **“Own” parish** means the parish where they normally attend church and assist.

Stipendiary clergy covering services in other parishes are paid through their stipend.

Self Supporting Ministers are supporting themselves and are not expected to seek fees for their services whether they are in work or retired.

Clergy in a house for duty post, (who may previously have been in a stipendiary post, or may be an SSM providing long term cover), may receive statutory fees for weddings and funerals in their own parish **if this has been specifically endorsed by their Archdeacon**.

Chaplains, are stipendiary clergy and so should not receive fees for providing cover or during vacancies, but, of course, as retired stipendiary clergy, should be paid a fee for cover or during a vacancy in a parish other than their ‘own’ parish.

‘Incumbent status SSMs’ are entitled to retain wedding/funeral fees as long as it is in their role description.

Statutory fees “belong” to the incumbent, as part of their stipend, regardless of who carries out the service.

During a vacancy fees for weddings and funerals are paid to the ‘Sequestration Account’ managed by the Diocese. Retired clergy may claim 2/3 of the statutory fee, with the remainder coming to the LDF. (Please see the separate leaflet about Sequestration, available from the Area Finance Advisers)

During a Vacancy PCCs may reclaim fees paid for Sunday and weekday services from the LDF as part of the “Sequestration Account” (Please see the separate leaflet about Sequestration, available from the Area Finance Advisers)

During a Vacancy If a retired priest, whether stipendiary or non-stipendiary, has provided significant cover during a vacancy, a PCC may wish to give them a financial donation, but should consult the archdeacon about the appropriate level.

All clergy should be reimbursed for reasonable travel expenses

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www.soutercharitabletrust.org.uk.

ACAT new website / on-line Handbook

Over the last month or so, a new website has been developed including a new Members' area within which a copy of the handbook can now be found, in a secure section.

The Handbook and various other facilities are now available on line, but these can only be accessed by logging in to the "Members' Area". To do this, Click the button on the home page for members to log in and you will be asked for a User name and Password.

As a temporary measure, so that members can use this facility straight away,

the User name you should enter is: June to August

and the Password is: Proverbs 28:6

Please note that the Password and User name are case sensitive.

The above details will get you into the Members' Area. Please note that this User name and Password combination is a temporary measure and it will expire in due course. In order for you to continue to have access to our premium facilities beyond this point, we will be sending out revised Usernames and Passwords. In order to do this, we will need you to register your details via a special registration button that will be in the members' area shortly. As all future User name and Password revisions will be issued via email, it is therefore essential - if you wish to have continuing on-line access to our Handbook and other enhanced facilities, that you to take a minute or two to register with us via the button in the members area.

It is our ultimate aim that all members, whether a block member or an individual, will be issued with their own User name and Password as the Members' Area grows to contain sensitive material (for instance, we are working on an on-line Training Programme, and Updates to the Handbook can be obtained more speedily than at present).

This process will however take some time to implement so, as an interim measure, there will be regular User name/Password revisions issued.

With kind regards

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