

## **Collections**

The following provides guidelines for parishes in the processing of regular plate collections.

In order to protect both the persons who have responsibility for handling these collections until they are banked, and to protect the collections themselves, it is necessary to deal with such collections in an orderly and responsible fashion.

Each congregation/parish is encouraged to develop and apply specific processes consistent with these Procedures. The Parish Council is encouraged to ensure people are provided with step-by-step procedures and training for each part of the overall process.

### **Processing Collections**

Churchwardens should ensure that more than one person is involved in the processing of offerings taken at each service. This is both an insurance and audit requirement. Rosters are a convenient way to achieve this.

### **Counting and Recording Collections**

Those rostered to count and record offerings should ensure that these processes are completed before they leave the Church premises.

Wardens need to ensure that volunteers are appropriately trained and supported.

Summary sheets should be used to record each category of currency (including cheques) and to record income from planned giving envelopes. The total amount recorded on the summary sheet for each service should be separately recorded in the Vestry Book, or a similar book kept securely for the purpose. Counters and recorders should sign the summary sheets and the book record. In the case of the loss or theft of a collection the sheets from previous weeks may be requested by the insurer to support a claim.

### **Storage and Banking of Collections**

Each parish should have a proper safe for storage of collections and other valuables. The Churchwardens and a minimum number of others should know the location of the safe and its key or combination. Weekly Parish collections should be collected from the safe by the person designated by the Parish Council, such as the Treasurer, checked and banked on the first possible occasion after each Sunday.

In parishes without safes, the Parish Council should specify how and where the weekly collection is to be secured prior to banking. Failure to comply with these procedures may jeopardise insurance cover in case of theft. It is unwise to store parish funds in private homes, cars, and in unsecured Church premises.

### **Reporting**

The Parish Treasurer should report each category of the weekly offerings (open plate, envelopes, special purpose) to the Parish Council monthly and may also publish these figures in the pew sheet. The monthly Treasurer's report to Parish Council should certify reconciliation between parish recording and bank receipts for that month, or any discrepancy.

**Discrepancies**

Significant discrepancies must be reported to the Churchwardens as soon as they occur. Most discrepancies are errors, however the possibility of fraud or theft cannot and must not be ignored. If a serious issue develops, discuss the matter with the Diocesan Secretary who may recommend police action.

**Audit**

The Parish Auditor should be provided with a copy of this document and the Parish Policy that should be developed from it in order to understand the risk management processes that are being complied with.