

## 10.2 HANDLING THE OFFERTORY AND CASH

### 10.2.1 The Offertory

Churches have sometimes discovered that their offerings have disappeared before being banked. While this is unfortunate, there is a need to guard all collections. There are a number of options available. Many Parishes, for instance, are encouraging members to give to the church by cheque or electronic transfer. However, there will usually be an amount of cash received through the offertory.

The following is recommended by the Diocesan Insurers [*Protecting Property – Page 15, Insurance and Claims Procedure Manual for Parishes/Diocesan Entities 2011 – page 34*] and other sources for the handling of cash in the Parish.

### 10.2.2 Offertory Procedures

The procedure for handling the offertory and cash will vary from Parish to Parish, however, the following procedures should be followed where possible:

- (i) No two people related or in a close personal relationship should handle or count the offertory or other monies together;
- (ii) the offertory should be moved from the Sanctuary to a secure locked area immediately it has been blessed; this should be done by two responsible members (see definition on page 3) nominated by the Churchwardens if it is not a churchwarden;
- (iii) the offertory should be moved to the safe immediately following the service by two responsible persons nominated by the Churchwardens;
- (iv) the money should be counted and checked by at least two people nominated by the Churchwardens as soon as possible following the service prior to banking;
- (v) a copy of the counting sheet [see Appendices 1 and 2] should be kept in a separate file in order that the Parish Council Treasurer can verify that the monies counted agree with the monies banked; [where possible the Parish Council Treasurer should **not** be involved with the counting or banking of monies, but should oversee the process by ensuring that banked monies equal the counted monies];
- (vi) always count the offering in a locked room. Do not allow children and other visitors into the room during counting;
- (vii) where a clerical person/s receives a donation, or collection/offertories and no other lay or clerical persons are present [i.e. nursing homes, home visits, separate baptism services] they should arrange for this to be placed in the parish safe immediately, with a note advising the source of the money.
- (viii) Only in special circumstances [i.e. a very aged and female congregation] should a clerical person take the monies to the bank;
- (ix) Under no circumstances should a clerical person count money for banking.

### 10.2.3 Secure Safe

All Parishes should have a safe which can be cleverly concealed in walls, cupboards or floorboards, which take up very little space with access restricted to the Incumbent and the Churchwardens. If the Parish does not have a safe in the Church

- a Churchwarden, or their nominated person, should take the offering from the premises after worship, having provided the Parish Council Treasurer with a written acknowledgement that they have done so,
- this should identify how much money has been removed from the premises by them, and
- where the money will be kept in safe keeping. [Never leave the offering at the Church when it is unattended other than in a locked safe.]

For a Parish Centre with no safe, the Churchwardens are to nominate responsible person to be responsible for taking the offertory / cash to their home in accordance with dot points 2 and 3 above. The money must be counted in accordance with 10.2.2, and banked as soon as possible.

### 10.2.4 Procedure for handling cash in an Op Shop or Coffee Shop

Cash handling for Parish Op Shop or Coffee Shop must be conducted in the same manner as for Parish offertories where

- two unrelated people count and record the daily takings; (Section 10.2.2 (i))\
- money to be counted in a locked room (Section (vi))
- the money is banked as soon as possible (Section 10.2.4)
- unbanked money must be taken from the premises [where there is no safe] and secured in the home of a nominated responsible person. (Section 10.2.3)

### 10.2.5 Banking of Money

All monies, once counted, must be deposited at the Bank at the first opportunity. Never accumulate offerings over a number of weeks before banking, no matter how small the amount.

Night safe facilities are available and should be considered by Parishes with large weekly offerings.

Larger parishes may employ a security firm to transport cash to the bank. Smaller parishes could consider the following precautions:

- carry the money in a securely locked bag;
- travel to the bank in pairs;
- travel by vehicle – not on foot;
- keep it close: make the journey to and from the car as short as possible;
- change your habits: vary the vehicle, time and route taken to the bank;
- never leave money in an unattended vehicle.

Those involved in the banking procedures are responsible people nominated by the Churchwardens.

### 10.2.6 Action when confronted by thieves

Personal safety is paramount. If confronted by thieves, obey their instructions – do not hesitate to hand over the money. Do not argue or use force. If possible, take note of as much as possible. The

appearance of the thieves, their clothing, what make and model of car they use, its colour and registration number. **CALL THE POLICE IMMEDIATELY.**

### **10.2.7 Petty Cash**

The Diocesan Insurer has said that money is safer at the home of the Parish Council Treasurer rather than at an unattended Church. Leaving money on the premises will be a recipe for repeat burglaries. It may be necessary to have a petty cash float in your Church Office, and if so, a lockable cash receptacle should be used with the float as low as possible. A filing cabinet should never be used as a lockable cash receptacle. Again, if you have a safe, lock the receptacle in the safe each night.

### **Definition of a *Responsible Member***

According to the Australian Taxation Office a *Responsible Member* is a Fit and Proper Person.

In deciding whether an individual is a fit and proper person, the following must be considered:

- whether the individual is of good fame, integrity and character, and
- whether any of the following events have occurred during the previous five years:
  - (a) the individual has been convicted of a serious taxation offence;
  - (b) the individual has been convicted of an offence involving fraud or dishonesty;
  - (c) the individual has been penalised for being a promoter of a tax exploitation scheme;
  - (d) the individual has been penalised for implementing a scheme that has been promoted on the basis of conformity with a product ruling in a way that is materially different from that described in the product ruling;
  - (e) the individual has had the status of an undischarged bankrupt, and/or
  - (f) the individual has been sentenced to a term of imprisonment, or served a term of imprisonment in whole or in part.