

Roman Catholic Diocese of Paisley

Scottish Charity No. SC013514

Parish Expenditure Policy



Introduction

The Diocesan Trustees' approval for parish projects costing more than £5,000 was agreed by Council of Priest. Parish projects include (i) property (repairs, improvements and new builds) and/or (ii) employment of staff (excluding housekeepers).

Under civil law, decisions concerning capital projects must comply with the public benefit requirement and OSCR's guidance on meeting the requirement is available from their website at

<http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/public-benefit> -

Approval for capital projects and employment of parish workers

Any planned project expenditure between £5,000 and £10,000 requires the approval of one of the Trustees and should be tendered. This approval procedure applies to the foreseen costs of a project as a whole. So where the project is, for example, the refurbishment of a priest's apartments and estimated costs will be in excess of £5,000 in total, you should seek permission, even if you are undertaking the work bit by bit. Similarly, if you employ someone for pastoral assistance or a project you should phone O'Hara's or some other professional body and if the total cost is over £5,000 you should seek approval even if you are paying the weekly wage in much smaller amounts. This approval procedure applies even if the funding is coming from your parish current account.

The application for capital projects should be completed and signed and sent to the Diocesan office for trustee approval which will be granted automatically for any reasonable request prior to commencement of the project. (see Appendix 1).

The trustee will email a letter of approval for your files.

Excess expenditure

Should actual expenditure on a project exceed the amount for which approval has been given, the excess must be approved separately by a trustee.

Notification that excess costs may arise must be given as soon as possible, with a full explanation of the reasons for their occurrence.

Spends in excess of £10,000 will be presented to our Diocesan Finance and Fabric Committee at their quarterly meetings. However for good reasons the Parish Priest can request an extraordinary meeting.

This policy was approved by the Diocesan Trustees on: 16 August 2019

The next review is due on or before: 16 August 2022