

# Best Practice Notes for the handling of the Offertory to meet the requirements of HM Revenue and Customs and the recommendations of Manchester Diocese

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## 1. Responsibility

- Church Wardens are responsible overall for collections. The position of 'Treasurer' however, can be delegated. Delegation does not absolve the Wardens of their Duty.
- It is recommended that Treasurers (for their protection) do not: -
  - Handle loose cash
  - Be responsible for banking / or be involved in the counting.

## 2. The Offertory

- A minimum of 2 people should be present at the counting
- All money, on completion of the count, must be retained in the Church safe until banked
- Envelopes
  - The amount of each envelope must be clearly shown
  - When more than one envelope (of the same number) is presented, the total is to be indicated on one envelope
  - If the offering is by cheque, this should also be indicated on the outside of the envelope, along with the amount and the initials of the person conducting the task.
  - The use of a weekly cash (vestry) sheet enables a check to be made between the amount indicated and the total offering received.
  - One off giving should either be entered as 'xx envs. - total £ xx', or with an individual's full name and the amount given.
  - If the offering include 'One Off Gift Aid' envelope, you need to check that the address, signature and date are completed. The gift should be shown on the envelopes and then should be passed to the Gift Aid Secretary.
  - Vestry book - the amount of the offering must be entered under the following headings:-
    1. Gift Aid
    2. Planned Giving
    3. Loose Collection
    4. Total
- Banking
  - This must be done as soon as practical (offerings must not be left in the safe to accumulate)
  - Paying in Book - the stub/counterfoil should show the name of the payee and the amount of each cheque. A separate sheet should be used if needed.
  - When going to the bank, it is recommended (when the same day is used) to vary the time of the trip and if possible the route used.
  - All envelopes must be securely fastened together on completion of the Count, clearly indicating the date of the offertory.
  - HM Revenue and Customs require the retention of one month's envelopes in each year for six years. However, in is good practice to retain the whole of the current year until all claims have been made for the period.