

ANGLICAN DIOCESE OF BUNBURY

POLICY: THE RECEIVING OF GIFTS

PURPOSE: Financial Accountability for Clergy and for Parishes

**Date Approved: 14th February
Review annually and update as required**

PURPOSE OF THE POLICY

This Policy provides direction on the response to the offer of gifts as money and in kind. It also provides a transparent and accountable system for acknowledging gifts and for taxation purposes.

General Principles of Financial Integrity

All priests licensed by the Bishop of Bunbury are bound by the general provisions of this policy.

1. Financial integrity, transparency and accountability to the Church, the Australian Tax Office, the parish community and to oneself is essential with all gifts in kind and money, whether cash, donations, bequests, shares or other financial instruments, loans or benefits, positions, direct and indirect.

Standards

Clergy Persons must:

1. Actively pay just debts and family support obligations and not seek to avoid personal financial responsibilities. Personal debts including those to any church body must be paid when due and in full.
2. Pay all due taxes and must not seek actively to avoid paying taxes.
3. Not seek personal advantage or financial gain from a clergy person's position or from a pastoral relationship, beyond the clergy person's Living, including any stipend or wage paid, and authorised allowances and deductions.
4. Not be influenced personally by offers of money, financial reward or gifts in kind.
5. Avoid situations of conflict between personal financial interests and pastoral ministry responsibilities.
6. Avoid borrowing money from, accepting, giving or lending money to a person with whom the clergy person has a pastoral relationship as this may place the clergy person in a position where personal interest conflicts with pastoral responsibilities. In such circumstances, the circumstances must be disclosed to a supervisor and advice sought to ensure transparency and accountability are actively present in the situation.

7. Arrange personal and church finances to ensure clear account and transaction boundaries are maintained.
8. Disclose fully and be publicly accountable for all church monies which a clergy person handles.
9. A clergy person should not be an executor or determine the contents of a will where this will benefit their parish or person or family.

Receiving of Gifts

1. Clergy should be mindful of the temptation to show preferential treatment to parishioners who are regular gift-givers. There is always a risk when in a pastoral relationship this may influence the relationship. This includes gifts to family members of the clergy person.
2. Clergy should be mindful of the motivation behind the giving of gifts and it is not always to express gratitude or love for a clergy person but might include the seeking of special treatment and favours.
3. Clergy must never solicit or encourage the giving of gifts to themselves from people with whom a clergy person is in a pastoral relationship.
4. A record should be kept by the clergy person of all small gifts such as a bottle of wine for a meal, or vegetables from a garden or farm or other similar gifts and the record to be provided upon request by wardens, parish council or the Bishop or other external authorities.
5. All gifts in kind valued over \$100 or an amount set by Bishop-in-Council from time to time), should be disclosed to Parish Council who will keep a record of such gifts and maintain a register of such gifts for scrutiny when requested by the Archdeacon or Bishop or at the AMP.
6. If a gift can be valued, perceived to be or used as financial benefit, it is reportable, assessable and taxable. The ATO ruling on such benefits must be followed.