

# Memoir of a Church Treasurer

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THE PORTICO

Supplement

# I

**I**t was one Sunday in the summer of 2014, when the congregation were invited to stay for the church's Annual General Meeting. I stayed, and the pattern of my life changed unforgettably. In the course of various committees reporting their activities, the then treasurer invited anyone available to contact him, as he was shortly to retire. With some free time at hand, and many years spent as chief accountant in the examinations department of the Royal College of Surgeons, and thereafter as audit manager for a prominent firm of chartered accountants, I volunteered. I heard no more until November: when the retiring treasurer invited me to meet him for weekly instructions up until the end of the year, at which time he intended to leave. And that is how my adventure into church finance began.

After only two lessons, he seemed satisfied, and with the promise that he was only a phone call away, he disappeared. Fortunately, Christine, the then secretary, proved very helpful in settling me in for my Monday visits. I received my own chair and desk, keys to the office and to the church, parking entitlement, introductions to those who had

connexions with church money, and a timetable of parish events. Everyone I met seemed over-pleased that I was the new treasurer. No doubt this was the best way to introduce me to the extras.

There were parish finance meetings to attend, and reports to write, I was also a member of the sub-committee that advised upon awards to be approved for donations made from the Owens Fund; added to this, I was made an ex-officio member of the parish church council, and expected to attend their meetings and to report on the financial situation. At that time the church was a hive of activity overseen by Fr Gilmour.

And then, three months ahead of me, there were the final accounts to prepare with 15 pages of questions to answer, concerning the past 12 months, before sending them for inspection by Plymouth. Added to this, there was a mountain of work to be done for gift aid, which has to be accounted for separately. If I remember correctly, Fr Gilmour realised this was an impossible burden for someone so new, and the past treasurer was persuaded to return and complete the gift aid for the year. By the time the new accounting year began in April, I was no longer

new to the job, it seemed plain sailing from now on. I was wrong.

There is a golden rule in sport that applies just as well in daily life. Never change a winning game. Bishop Mark was appointed, and he was not a sportsman. If he was, he had forgotten the rule. Fr. Gilmour was to be removed to another parish. At a stroke, all committees ceased functioning. Keys were returned. And previous members awaited the new priest. I too returned my keys as part of the order, but Fr Gilmour assured me that no church can continue without a treasurer, and so this did not apply to me. I had also been informed by my predecessor that a treasurer cannot be removed by a priest, unless it was for dishonesty or some other misdemeanour. An interesting question—as is the question I also wondered about. A treasurer’s duty is to advise the priest upon matters of finance, if such is called for. But, if it is not called for, does the treasurer not have a duty to members of the congregation, for it is their money that enables the church to operate?

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## II

The new priest, Fr John Rice, duly arrived and immediately invited me to meet him. It was clear that he wanted to know me, as I did him. The meeting was extremely friendly. His only disappointment was that I had not considered Thomas Aquinas to be first among philosophers. But here is clearly not the place to dwell upon the subsequent issues that caused the church to bring in an administrator—a term familiar at the present time to large stores that run out of money. For, as reported at a previous AGM, the bank balance at one time sank as low as £15.

My personal relationship with Fr John Rice was always respectful, and I found him both appreciative of my help, and generous, as indeed was Fr Gilmour. I well recall my first taste of monastery wine, and the boxes of chocolates and Easter eggs that attested to both priests' appreciation, not only of me, but of all those volunteers who freely gave their time in service to the smooth running of the church.

I can only add that with the depletion of the income to the church, I became much busier. The Diocesan

Oeconomus (finance officer) was brought in, and I was asked to attend the meeting and take note of his advice. Fr John was also apt to ring me at home, and check on the state of finances. But with matters deteriorating, and the counters of the weekend collection reduced to a single pair who attended only once every three weeks, Christine and I were the only two left to fill the gaps. For any treasurer to be involved in counting the collection is absolutely forbidden by the diocese; but there was no alternative.

And then another blow. To save money, Christine was made redundant, and she left. With only one pair of counters and myself, the situation was only resolved when Sophie, one of the two remaining counters, agreed to come in every week. And so, for two weeks at a time, she and I did the counting. Normally, at such times, the Parish Mentor can be relied upon for advice. But he had recently resigned, having been refused payment for the extra hours needed to fulfil his monthly schedule. It was many months before a replacement was found.

Then, with expenditure greater than income, there was a danger that money might accidentally be spent from designated or restricted donations,

which would be illegal. Fr Rice therefore asked for a special bank account to be set up in which these special donations could only be used for the purpose stipulated by the donor. This required the work needed for partitioning the two types of income, including interest on investments, and transferring these amounts into the new account—all part of the job.

It was during that time, when the diocese engaged one of their senior staff to provide an analysis of the church accounts for the past few years. This meant collecting together all supporting documents, and mailing them to the appointed address. It also involved frequent questions being emailed to me for the information needed to resolve problems that occurred in the past. But eventually this was completed, and Fr John gave place to Fr John Gilbert, who arrived not as Parish Priest but as Parish Administrator.

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### III

**A**dministrators customarily have an accounting background, and so I had been left wondering if my services were still required. For the sake of honesty, I have to remark that my first contact with the church's administrator was, for me, one of unintended amusement. Because it immediately reminded me of the film comedy, *School for Scoundrels*. When Alastair Sim demonstrates to dim-witted Ian Carmichael the art of one-up-manship; he slyly adds a digit in the firm's account book. He then summons the bookkeeper to inform him that his total is incorrect. Of course, never having met Fr John, I had yet to realise he shared my sense of humour, as witnessed by his weekly joke at the conclusion of each newsletter. But playing the part of Alastair Sim would never have been his intention when he first emailed me to question—albeit a little too impolitely, a past entry I had made. My reaction was to explain it carefully, and then politely offer my resignation, as it would appear that as administrator, Fr John would wish to take control of treasury matters himself. I received a swift and most courteous reply with an apology, and the wish

that I continue as treasurer. Thereafter, our relationship was always courteous and cordial.

It was about this time that a circular was sent by the diocese explaining how to set up a finance committee. One condition seemed not to make sense. So I looked at what other dioceses were saying; and, sure enough, they were in agreement with my doubt. Put simply, Plymouth diocese was saying that the parish priest must be a member of the finance committee. But other dioceses made it plain that a priest cannot be a member of any committee that is also advising him. He must nevertheless attend as an ex-officio member. Plymouth wrote back informing me they had no care for what other dioceses said. But were forced to agree that a priest could not be a member of a committee that was convened to advise him. A new circular was then sent to churches in the diocese which included this correction. I later received the impression that my query had been displeasing. For, shortly afterwards, the person responsible for all parish finances arrived to address the then parish finance committee. And when my name was introduced, he positively glowered at me, muttering audibly under his breath: "So that's you." And when I raised a point during the meeting, he abruptly

snapped back, having completely misunderstood the point I made. But then truth hurts, as the adage goes.

We received many donations to help the church replenish its finances. Counters came forward to be trained to meet the requirements stipulated by the diocese. Gift aid obtained its own accountant, and the church building greatly benefitted from the redecoration of its exterior, and the improved lighting and heating inside. Also Fr John became officially parish priest at which time a very generous ex gratia collection was added.

Not long afterwards, an incident occurred with some implications for the treasury. Fr John appeared one Monday morning to announce that he had been given a Sabbatical, and he would return two weeks later. However, two weeks turned to four, and four to six, then six to eight and was soon touching a quarter of a year. At which point, with matchless foresight, Plymouth parachuted into the presbytery a new priest to cover for Fr John. This obviously affected church finances, because payments had to be arranged. Also, was this a permanent fixture or temporary? Further still, the annual accounts had yet to be presented to the

congregation. Time was running out. Advice was sought from the top, and I was told to prepare and publish them for inspection; “as Fr John was still on Sabbatical.” It was just another one of those unlikely incidents that seem never to have happened to past treasurers. But, with Fr John having returned shortly afterwards, invigorated from his Sabbatical, what more could happen?

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## IV

Covid-19 happened, of course. Lockdown came five days before the end of the financial year for 2019-20. I had been preparing for it, and needed only the March bank statements to finalise them. But Plymouth intervened, and treasurers were banned from entering the church office until further notice. The Parish Mentor was also placed on furlough; therefore suspended from contact, and work of any kind. It was therefore left for Fr John to bank donations and settle payments during the closure of the church.

After churches were given permission to reopen, the weekly Monday count was changed to fortnightly on Tuesdays, and to be completed in the narthex. This therefore coincided with the secretary's occupation of the single occupancy of the office, in which the two-metre rule apart would have been impossible to maintain. I saw no other alternative than that of working at home. It was only after calling into the office to collect the backlog of bank statements and invoices, including a letter from one of the counters, written five months earlier, that I learned the 2019-20 accounts had, unbeknown to me, already been completed by the Parish Mentor, working with

Fr John—hopefully not during his period of furlough. And so, yet another one-off event was to take place: apparently, for the first time in the church’s history, the final accounts for 2019-20 were not, on this occasion, prepared by the church treasurer, and would therefore remain unsigned by him.

But that was not the only development that lay hidden by the Covid-19 lockdown. It had been widely known for some time, having been reported in the parish newsletter, that I was ready to hand over the responsibility of treasurer, having exceeded by a good many years the three-year term of office by the diocese. Apparently, and again unbeknown to me, an eager volunteer had come forward during lockdown and was being trained as my replacement. I was therefore somewhat taken aback to be informed when, having been successfully tutored by the Parish Mentor, my successor was now ready to begin.

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**A**nd so I conclude by expressing my sincere gratitude to everyone who served on the finance committee during my term in office, for their wonderful support. My similar gratitude is also extended to that jolly band of counters who appeared in all weathers, unnoticed by most, but without their help my work would have been incomplete. Finally, I express my special thanks to Rosemary and Paul; each in their own way, in office and committee, were exceptional beyond expectation. Thank you both.

*David Roper*  
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