



## Generosity and Giving: A guide to good practice

One of the four *Mores* of the new diocesan strategy is *More Generous*. Our God is a generous God: he creates a new and generous heart within us so that we can freely respond to the world and to our neighbour with a generosity that stems from a soul converted to love.

Generosity comes in many forms: we can be generous with our time or with our talents; in hospitality and welcome; in spirit through our tolerance, forgiveness and recognition of others. But as the bible teaches us, Christians need also to grow into the habits and the ways of generosity with our money. As many churches pray regularly, "*all things come of you, O Lord, and of your own do we give you*". Giving is an expression of a life more completely and joyfully conformed to the pattern of Christ. Where your treasure is, there your heart will be also. Giving comes from liberation and leads to freedom.

As far as money is concerned, an important part of generosity is charitable giving. Some years ago, both archbishops encouraged everyone to give a tithe of their income after tax: 5% of their income to their church and 5% to other charities.

But there are no hard and fast rules: that level of giving may be impossible for those on very low incomes while those on high incomes may not even notice it. If you do not notice what you are giving, you are possibly not giving enough. But if you are giving so much that it hurts, you may be giving too much!

Many PCCs donate a proportion of their income to other charities and this is a wonderful model of Christian generosity. Tales are told of churches whose culture has been changed by the introduction of charitable giving, as congregations respond to that encouragement with a new spirit of generosity and joy.

But as in all things, it is important to observe good practice.

- First and foremost, it is important that those who give to the PCC know that the PCC will be giving some of its income away. Everyone is entitled to make an informed choice about what they give to, and to know that the recipient will spend the money as they say they will. In many cases this is obvious. For example, Christian Aid could not use funds donated to it to save tigers. Closer to home, a PCC cannot use funds donated to an organ appeal to pay the heating bill.
- In the case of funds given to a PCC for its general purposes, the position is less clear, because PCCs' general charitable objects are wide enough to encompass onward charitable giving. But many donors will naturally assume that money given to the PCC

will be used for the PCC's own purposes. It is important to make clear to them that some will be given away, both as a matter of general fairness and transparency and also to avoid any risk of not complying with charitable legal requirements. Moreover, the PCC will not be modelling generous giving if no-one knows what it is doing! PCCs should consider how to communicate their giving, including:

- a note on standing order forms
  - a note on the weekly notice sheet
  - a statement on the parish notice board
  - a statement on the parish website.
- Special considerations apply where support is given to PCCs by other PCCs in the diocesan household of faith in order to help fund ministry in an inter-parish way. This is what happens when a PCC gives generously through parish share, by giving in excess of their own Parish Ministry Costs.

Generous giving of this sort plays a significant part enabling the diocese to offer Credit for Mission to parishes which are unable to pledge a sum equating to their own Parish Ministry Costs. These Credits recognise that the parish is giving as generously as it can and that ministry in that parish is important and needs to be supported.

Some parishes who receive Credit for Mission give a proportion of their income to other charities, and so reduce the amount they can give in parish share towards their own ministry costs. The net result of that is that another PCC is making a charitable donation to support that parish's ministry, which is in effect being re-directed to a different charity instead. An award of Credit for Mission which is made necessary by charitable giving by the PCC is therefore not a legitimate practice.

The same applies to other parishes who do not receive Credit for Mission, but whose parish share pledge is lower than their PMC; even without the targeted grant, the shortfall in funding their ministry costs is inevitably supported from elsewhere in the diocesan household of faith.

Parishes who apply for Credit for Mission, or whose parish share pledge is lower than their PMC, are therefore advised to demonstrate their generosity in a way which does not use PCC general funds. For example the parish might create a restricted fund which individuals can give to specifically for the purpose of donations to other charities. More simply, it might announce that the collection from a particular service will be given to a named charity, such as the Harvest Festival collection to the local foodbank or the Easter Offering to Together in Sussex.

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