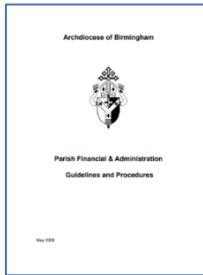




# BIRMINGHAM UK v BIRMINGHAM USA

## Bishops differ on parish financial transparency & accountability

It's been said that the Catholic Church may be universal, but some parts are more universal than others. Canon Law 392 §1 says: "...a bishop is bound to promote the common discipline of the whole Church and therefore to urge the observance of all ecclesiastical laws." Yet bishops seem to have a blind spot in urging observance of Canon Law 1287 §2 – introduced in the 1983 Code to ensure financial transparency in parishes. This report shows two dioceses vary in their urging – and that this makes little difference to whether a parish priest's obligatory financial reports to parishioners find their way on to the parish website they pay for.



### Archdiocese of Birmingham UK

#### Parish Financial Procedures & Administration seen on-line 2017

- ❖ Affirmed parish priest's duty with c1287 §2, but lost to public view
- ❖ Required Trustees to police its observance in each parish

This 59-page document dated 2008 was found during a 2017 Google search for c1287 §2 - not on the website of the Archdiocese but its Coventry Deanery. It's anonymous, but named all the Trustees in December 2007, including the then Archbishop Vincent Nichols and two current bishops of other dioceses. Neither this guide or replacement is currently on either website. Apparently prepared for all parish priests, "*Its contents should be shared with members of Parish Finance Committees and others as the parish priest feels appropriate.*" The document is a normal PDF, so its text can be searched or copied.

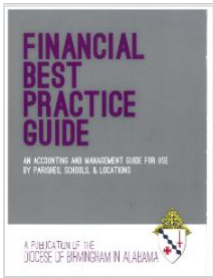
The Procedures include norms for Canon 1287 §2. "*1.4.3 Accounts. Can. 1287 states that administrators should render accounts to the faithful concerning the goods they have given to the Church. To discharge this duty, the Accounts (as at 31st December) must be published to the Parish. The Finance Committee shall advise on the form and content of the published Accounts. However, they must show as a minimum the income and expenditure of the parish for the financial year (1 January–31 December). Accounts for the preceding financial year should be published to parishioners by 31st March.*" (But "Matters for the Committee" do not mention that report.)

The Procedures include a beyond-bishop obligation seen also in East Anglia Cathedral and Arundel & Brighton Diocese websites. "*The Trustees must ensure that...Parish accounts are presented annually to the faithful*". How they are to do this is not stated.

**NB1** In late 2017, the Archbishop's Secretary said in a personal email that "*The Archbishop's Council were conscious that practice varies but that many, if not most, of the parishes make their financial situation available to parishioners.*" In early 2018 and in mid-2021, searching all the websites covering the 200+ parishes in the Archdiocese found only two with any form of current finance report. In July 2023, like all but 4 of 34 UK cathedral parishes, Birmingham's did not show a financial account for parishioners or many visitors offering goods.

In the UK, only 5 diocesan websites show parish financial procedures. No UK Bishops' Conference sets guidelines. The US Bishops Conference set theirs in 2002 (see overleaf), and the Irish in 2009. The Project found others in Portugal, Italy, France and Belarus.

**Overleaf: How Birmingham in Alabama compares and contrasts >>>**



## Diocese of Birmingham in Alabama Financial Best Practice Guide on-line September 2023

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- ❖ Open to view by anyone, but shifting accountability for Canon 1287 §2
- ❖ Finance committee given option on sharing report with other parishioners

This Financial Best Practices Guide dated 2015 is a PDF as an image file, which makes the text in its 80 pages hard to search or copy - or even check if the e-mail addresses given are valid. (The same unhelpful format was seen in July 2023 in 8 of the annual reports for the 12 dioceses in Scotland and Northern Ireland.)

By the Chief Financial Officer, the Alabama Guide makes no mention of the priest's accountability under c1287 §2, and assigns it to parishioners selected by him. *"The Parish Finance Council should review and assure that a financial report is issued each year and made available for parishioners to review"*. It's inconsistent in stating who this report is for – one of the "Duties for the Finance Council" is: *"To prepare and publish an annual Financial Statement and Report for the Parish Finance Council (and Parish Pastoral Council and members of the parish community if desired)."* This does not see §2 as enshrining a right of the faithful.

**NB2** In late August 2023, a random sample of 20 parish websites in the diocese produced no sign of any annual or other financial report. The Cathedral website alone mentioned having Finance and Parish Committees, but without names or Minutes. The last Financial Statement on the Finance Office page was for 31 December 2018.

**NB3** In 2022, Alabama scored 59% on the annual Measuring and Ranking Diocesan Online Financial Transparency Survey of the 177 dioceses in the USA by Voice of the Faithful. Its Q9 asks whether financial policies and procedures are posted that detail the methods used for day-to-day parish financial operations? The Average Score in 2022 was 5.4/10. *"Posting of day-to-day diocesan policies concerning parish financial operations is a key element of financial transparency."* Of the top 15 dioceses on overall transparency visited in September 2023, their on-line policies variously assigning accountability for the report to the parish priest, his finance committee, or, bafflingly, the parish. Bishops en masse are clear.

## US Bishops' Financial Management (A Guide to Best Practices)

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- ❖ Clear that Canon 1287 §2 duty is down to the parish priest
- ❖ Regular and complete communication a key responsibility for him
- ❖ Annual report can usefully go beyond just finance matters

Diocesan bishops' norms trump Conferences on applying Canon Law. But the Alabama Guide is at odds with the on-line 207-page US Catholic Bishops' Conference Financial Management Guide to Best Practices. This dates from 2002, is regularly reviewed (last time in 2021), and is available as a searchable PDF on their website. Parts of it make useful reading for any bishop considering a financial transparency ethos and policy in all levels of a diocese.

- ❖ The Guide repeats the official 1983 Code of Canon 1287 §2: *"Administrators are to render an account to the faithful concerning the goods offered by the faithful to the Church, according to norms to be determined by particular law."* Administrators are parish priests. Norms are policies in an individual diocese – eg its parish finance procedures
- ❖ The Guide is clear that parishioners are advisory and helpful. *"The Finance Council should provide assistance in the formulation and communication of the Annual Financial Report to the parish community, as required by Canon 1287 §2. The Annual Financial Report to the parish community often includes more than just financial information (e.g. description of key issues, programs and events, statistics related to attendance, sacraments, school and religious education enrolment, etc.)"*
- ❖ The Guide offers some common sense that addresses concerns often appearing in 2022 Synodal Pathway parish and diocesan reports. *"Understandable, regular and complete communication to parishioners is a key responsibility of the parish administrator and an important area for the Parish Finance Council to assist. Communication keeps parishioners informed of the parish's condition, its priorities, its needs, and progress on previously announced initiatives."*