



# St Mark's Church

## LEAMINGTON SPA

### CHARITABLE GIVING POLICY

#### Purpose

This policy outlines the procedure for allocating a portion of the church's income for charitable giving. The goal is to support external charitable causes in line with the church's mission of outreach and service, while ensuring financial prudence and accountability.

#### Annual Allocation Process

Each October, the treasurer will calculate the amount to be allocated for charitable giving for the upcoming year, based on the following procedure:

- 1. Calculation of Average Income**

The total income for the previous three financial years will be averaged. This average will be calculated to provide a consistent and stable basis for charitable giving, regardless of annual fluctuations in income.

- 2. Calculation and Rounding of 10%**

10% of the averaged income will be calculated and rounded to the nearest £25 to simplify calculations and allocations. This rounded figure will form the total charitable giving allocation for the following calendar year.

#### Charitable Giving Process

- 1. Nomination of Charities**

In September, members of the Parochial Church Council (PCC) will be invited to nominate charities they wish the church to support. Nominated charities must align with the church's mission and values, with priority given to Christian-based organizations and those with strong ties to the local community or global needs.

- 2. Approval and Allocation**

The PCC will review all nominations and approve a final list of charities in October. The approved amount will then be divided between the selected charities. This division can be



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LEAMINGTON SPA

 THE CHURCH OF ENGLAND

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Reg. charity no. 1128485

done equally or proportionally, as decided by the PCC or, with PCC agreement, delegated to the vicar or standing committee.

### **3. Notification to treasurer**

By 1st December each year at the latest, the PCC will inform the treasurer of the approved list of charities for the following year and the amount each charity will receive. This allows the treasurer sufficient time to prepare and incorporate the charitable giving allocations into the church's financial planning for the year ahead. The PCC should ensure that decisions are made in a timely manner to meet this deadline, facilitating an efficient and organized approach to charitable donations.

### **4. Distribution**

The allocated funds will be distributed to the selected charities throughout the year. The church treasurer will ensure the correct payment of funds. The timing of the distributions may be scheduled quarterly, biannually, or annually, depending on the church's cash flow and the needs of the charities.

## **Oversight and Reporting**

A summary of the charitable donations made each year will be included in the church's annual financial report and presented at the Annual Parochial Church Meeting (APCM) for transparency.

## **Amendments**

Any changes to this policy must be approved by the PCC and will take effect the following financial year.

## **Timeline summary**

1 September	PCC invited to suggest changes to list of charitable recipients for following year. Window for suggestions closes 30 September.
October	Treasurer calculates funds available for following year and advises PCC.
November	Funds are divided between recipients and final allocation approved by PCC.
1 December	Treasurer advised of PCC decisions.
January	Website page <a href="https://www.st-marks.net/community/mission">https://www.st-marks.net/community/mission</a> updated.
January – December	Payment decisions actioned by treasurer.
April/May	Charitable giving for previous year reported at APCM.