

Capital items

1. Anyone providing administrative assistance should be able to make recommendations direct to the PCC about the purchase of equipment which should remain the property of the PCC. The PCC is then directly responsible for the equipment's maintenance.
2. Where clergy receive no direct administrative assistance, different considerations should apply. Where appropriate, the PCC should provide and retain ownership of suitable office equipment, such as a filing cabinet, computer and photocopier, etc. Where the clergy have purchased such equipment for themselves which they use for parochial work, it is necessary to come to an agreement as to the proportion of its use applicable to the parish (in most cases this will be nearly 100%) and the equipment's likely life span (no more than 5 years for computer equipment; up to 10 years for other equipment) over which its value can be written off. The annual value written off then becomes a parish charge for expenses in addition to reimbursement for service and repair charges.