

**ST MARY MAGDALENE, BOLNEY PAROCHIAL CHURCH COUNCIL**  
**Tax Evasion Risk Assessment**

The PCC of St Mary Magdalene Bolney takes note of the provisions of the Criminal Finances Act 2017 relating to the corporate criminal offence of failure to prevent the criminal facilitation of tax evasion.

We have assessed all aspects of the church's financial activities and consider the level of risk to be very low. Reasoning for this conclusion is as follows:

- The church's finances are very straightforward in terms of income and expenditure. Financially, we are a small organisation. The church's reserves are held in standard bank accounts, withdrawals from which require more than one signature.
- We have no complex investments.
- We have no paid employees or volunteers.
- No suppliers of services to the church are, or will be, paid in cash.
- Suppliers are required to submit invoices. Payments to them require more than one signature.
- No supplier of services or donor of money to the church has given any indication that their dealings with us are in contravention of their tax liabilities, nor do we have any reason to believe that tax evasion is being facilitated by our dealings with them.
- All PCC members are aware of their corporate and individual responsibilities under the Act, and will be pro-active in bringing to the attention of the PCC any situation or change of circumstance that may affect our compliance with the Act.
- The PCC will review the church's financial activities at least annually to ensure continuing compliance with the requirements of the Act.

**Adopted: 13.1.21 / Review annually: 2nd meeting after each APCM**

