

MEANS OF ESTABLISHING CHURCH PROPERTY AND FUNDING SOURCES

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Abstract *Regarding the administration of goods, the Church finds guidance in the laws of the State to which it belongs (Stan, 1952) but taking into consideration the fact that the Church cannot “have its special principles and rules contradicted” (Floca, 1990: 448). However, the church, in fulfilling its purpose - the salvation of believers, needs wealth or heritage. This is not to understand that the Church can “lose its essential character, supernatural character, because, for the Church the earthly possessions and temporal happiness are not an immediate end” (Floca, 1990: 451-452). To understand the Church’s sources of financing it is necessary to take account of its properties. Along the time the church was holder of ownership rights. Its property had to be maintained, at least, so it needed funding. The Church’s canonical and statutory provisions are those governing the Church’s source of funding. They cannot conclusively be understood without observing the principles and rules specific for the ecclesiastical wealth management. Noted should be that previously there were no generally accepted rules on the management of financial resources of the church. The canonical, legal and statutory establishments have become customary in time, making it possible this way, by the dioceses supervisors, that sources of funding should be directed towards the maintenance of the Church, of the worship and of social activities.*

Key words: *sources; financing; Church; patrimony; canons; principles.*

JEL codes: *Z12, K11, G02, G32*

1. Judicial means for Church property configuration

A question has to be asked: how did the Church manage to possess property and financial resources before the promulgation of the Edict of Milan by the Emperor Constantine the Great? This comes especially for that before enjoying religious freedom throughout the Empire, the Church had in its property cemeteries and sacred buildings. Also it had productive land assets. We can say that religious buildings were more modest at first, but since the 3rd century “we witnessed the building of churches, private homes, these not being used anymore as places of gathering and prayer. The basilica discovered at Dura Europos in Mesopotamia was set up at the beginning of the 3rd century. In the year of 202, at Edessa, the Christian basilica was severely damaged by flood. Under the ruling of Emperor Alexander Severus (222-235) the community of Rome would register a trial against the leister association due to a piece of land located within the town, the King’s decision favoring the Christians.” (Hertling, 2003: 79)

In the past, for instance, a man of wealth was preferred to be in charge of a diocese, for the local Church “to profit from his wealth, even if it only concerned the building of places of worship or the refurbishing of the existing ones, all at his own expense” (Bernardi, 2002 :53). It should be mentioned that “these practices did not come as a

shock to the masses, who were quite far from having the perception of equality the way it is perceived by the modern society. In fact, everyone prefers a bishop from among the great lords, for the simple reason that he would be a social protector for the ones of his own. He would know the judges and tax agents; provincial governors and generals, even ministers who were old comrades during their studies, his friends or relatives. Such a bishop could be counted on for lending a helping hand when needed. These family burdened bishops tended to leave their position as inheritance for their sons so as to place their family among the clergy. Their daughters would marry priests or bishops. More so as the bishops and priests are exempt from tax, as it was settled before for the pagan clergy. Very soon there would be set up true Episcopal dynasties. The modern observer, taught against nepotism, will have a prompt reaction. Contemporaries, however, from Diocletian onwards, being accustomed to seeing sons following their fathers' steps, did not feel at all spiteful" (Bernardi, 2002 :53)..

It is assumed that previous to the Edict of Milan, patrimonial goods belonged to individuals, the Roman citizen, and not to legal entities, in this case the Church (Hertling, 2003: 80). From another perspective, however, "in ancient times, not only could someone become legal entity without much difficulty, but they could also easily buy, possess and sell, inherit or donate without legal title issued by the State. This way the existence of a collective heritage was possible". This way only can be found an explanation for the vast property which the Church possessed in the 4th century, referring to establishments for social protection, homes for the poor, hospitals, homes for the elderly, small children's swing (Stan, 1957: 267-277) all of these witnessing a main charitable work performed under the protection of the Church set up by the followers of Christ.

The Edict of Milan in 313, enacted by Emperor Constantine the Great, entitles the Church the right to possess properties, formally. But the one who cared in a very exceptional manner for the administrative organization of the Church was Emperor Justinian (527 - 565). Without changing any of the principles inherited by the Church from the Holy Apostles, he put them in order and allowed their clear development (Gerostergios, 2004: 234) understanding that the property of the Church is especially needed in terms of philanthropic activity.

It is worth noting that every local Church – according to the law – enjoys the privilege of being the subject of law and due to its legal character it can receive goods through legal channels and thus having the right to increase its wealth. If there are to be found testimonies regarding helping Christians since ancient times from a rich Church directing material aid towards a poorer local church, this fact was based on "the virtue of love" (Floca, 1990: 472) superior to any other human laws. Ownership is offered recognition also in the case the other establishments operating under the blessing of the Church – the asylums for the poor, orphanages and all charity organizations of religious character.

If this way property rights are regulated for the Eastern Church, in case of the Western Church property rights are offered recognition not in the case of local Churches but in the case of the Roman Catholic Church, as a whole, represented by the Pope who grants local churches only a right of usufruct, disrupting property rights.

Regarding the Church, it indulged variety in the forms of ownership. According to conciliar decisions (Jubilee Bishops' Council of the Russian Orthodox Church, 2002: 217), it was considered that any form of property may lead to sinful manifestations

such as theft, accumulation, unjust distribution of the results of labor as well as to an appropriate and justified use of material goods.

Currently, in the case of the Romanian Orthodox Church, the main sources for financing practiced by its establishments are:

- contributions from parishioners;
- the funds from the state budget for salaries and investments;
- the funds from its own incomes for the remaining costs;
- sponsorship
- donations;
- domestic loans;
- foreign loans (Greceanu-Cocoș, 2010: 6).

1.1. Donations

This form of aid was practiced by Christians ever since the time of the Apostles, “and no one among them was left out, because the ones who possessed land or houses and sold them brought in the sums they received” (Acts of the Apostles 4, 34). Bringing goods together “in the Jerusalem community was not a mass phenomenon and it was practiced only by some who were free to preserve their property or sell it.” (Preda, 2002:119). Christians showed willingness towards donating based on the idea of faith solidarity with their fellows in need.

Of the goods collected then emerged the charitable actions of the Church but “this was rather spontaneous and personal, where the help was granted according to everyone’s need and degree of poverty”(Preda, 2002:119). The representatives of the Church focused not exactly on external communion of the goods but more on the inside one. The Christian conception was based on a limitation of property rights that the parishioner had on a certain good so that he could exercise his attributes of possession, use and disposition of that property without any obstruction from the Church.

If in the early times of the Church Christians jointly used material goods, this proved effective for this type of property relations contributed to the strengthening of the believers’ spiritual unity in many cases, as in monasteries, it turned out to be cost-effective. It is worth adding that sharing material goods in the Church was of a purely voluntary character and it was triggered by people’s own spiritual option when joining the Christian community.

Among donations there can be mentioned:

- agapes; (Acts of the Apostles, 7,1- 7)
- firstfruits;
- tithe;
- offerings to the altar.

The Agapes were Christian meals that followed immediately after the Sacred Mass (Acts 7.1 -7) (<http://www.teologie.net/2009/12/12/agapele-mesele-fratesti-ce-insoteau-euharistia-in-primele-veacuri/> 30. 11. 2012).

Regarding the firstfruits, the Church received the first produce gathered by the Christians and derived from agricultural activities. Tithing is constituted as a share of the total product of owner’s labor and harvest of the respective land. Once harvested the farm produce were then offered to the Church (Soare, 1948:59). It should be noted that the Church did not accept donations obtained through ill-gotten activities. Preferred were only those gifts that came from “honest labors” (Soare, 1948:59). The

offerings at the altar were formed either by cash or by natural goods (Soare, 1948:59).

The Church rewarded those who donated various material goods through prayer and remembrance through aloud reading of the names by the religious servicemen. When the remembering of the dead was performed by prayer, the offerings brought were distributed among the poor.

If priests proved worthy in the administration of material goods the Christians did not hesitate in providing the Church with ever more material goods. It should also be noted that donations came also from the Christians entering the monastic life of the Church, which was another way of increasing the Church's heritage (Soare, 1948:64).

1.2. *Regular contributions of parishioners*

Expenditures for maintenance of religious establishments and for the development of ecclesiastical activity is financed (Greceanu-Cocoş, 2010: 18) from own revenues that have to be managed in accordance with the statutory provisions of the Romanian Orthodox Church.

A very important source of funding is made up of the contributions of parishioners embodied in the form of collections that are undertaken during the public and private religious services. Collection was practiced since the time of the Apostles: "If we have sown unto you spiritual things, is it of any importance if we reap yours earthly?" (I Corinthians 9.12).

Collections can be divided into regular or occasional. These were organized usually on Sundays but they were also undertaken in the proximity of fasts. Every parishioner put in a box what he considered to be for charity (Soare, 1948:69), keeping the box inside his home.

In very exceptional cases, other collections were organized. Some collections were stimulated by Church ministers and others occurred spontaneously on the initiative of parishioners.

1.3. *The gifts of the kings*

Wealthy Christians offered the Church various goods or real-estate to support charitable undertakings. We remember hereby the courtesy of deaconess Olimpiada.

Impressive details on the deaconess Olimpiada we may gather from the story of her life. The research (Saint John Chrysostom, 1997:73-84) making comprehensive reference to her life was put forward, apparently, by Heraclid of Nyssa. Thus, we learn about the Olimpiada that she descended from the lineage of the vicar Avlavie and for a short period of time, she was married to Nevridie, vicar in the fortress of Constantine. All assets held by this pious woman were given to the Church once she became widow. Considering it to be her duty to entrust the Church with all her belongings, and considering St. John the Chrysostom, patriarch of Constantinople, the deaconess Olimpiada gives to the community "all her other real-estate property located in all provinces together with the rights held on public procurement, and she also ordained as deaconesses of the Holy Church three of her relatives, Elisantia, Martiria and Paladia, so that the monastery founded by her should forever celebrate the four ministries" (Saint John Chrysostom, 1997:77).

Kings would pass different laws in the support of legacies and donations (Soare, 1948:64). For example, Emperor Justinian saw that there were some Christians who

signed wills by which they donated money without indicating any individual person or legal entity as recipients, so he decided that these goods that were subject to donation are to be left to the church where the testament was written. The treasurer of that respective church had the duty to manage the assets in accordance with the law and to direct them towards their proper destination (Soare, 1948:65).

Also, emperors granted certain tax opportunities for the Church. Moreover, the taxes owed to the State would be reduced or the emperor himself would intervene so that the benefits registered by the Church of Constantinople should be directed towards the Church's charitable activities, reducing the number of ministers in Constantinople (Soare, 1948:65).

1.4. The contract for sale and purchasing

Property and its three attributes – possession, use and disposal – is a vital thing for the being of an individual or a legal entity. Regarding the ways of acquiring property (Hanga, 1977: 269-277) by natural right these could be: occupation (occupatio), tradition (traditio), accession (accessio) mixture (confusio) and specification. We cannot ignore that property acquisition could be made by the judiciary and by the rule of law.

As the dismissal of property rights, although of entire and perpetual character, the property may become extinct in case the object (work on which the holder has ownership) has been lost or in case of slaves when they died or were simply released.

2. Canonical and legal provisions related to the sources of the Church's financing

State laws may help the Church as long as these edicts not always contradict the teachings of the Church. If we were to define the term "canon" then we could rally our opinion to the one on an author who defines the canon as the sum of faith-related teachings settled by the Church "in the true image of the Holy Spirit, in the ecumenical or local councils or by its great Fathers" (Phidas, 2008:22).

Noteworthy is that these statements called canons should not be taken out of the context of the time they were issued. There must be taken account of the era in which they were written because "it is clear that separating the specific content of the canons from their historical context, it would be difficult, if not impossible, to recognize the true intention of many canons and the message the Church wanted to highlight through them" (Phidas, 2008:25). It should be borne in mind that, regardless of the authority that issued the canon, collective or individual, that guidance or that canon "does not express the mystery of the Church only if the content relates clearly and on spiritual level to the fullness of the content of Christ's revelation and to the fullness of the spiritual life of the faithful" (Phidas, 2008:39).

In the same vein, we should add that "not the letter, type, shape, material structure of canons are an absolute essential element of the Orthodox canonical tradition, but that their historical liaison with the Holy Spirit, they became authentic carriers of an essential element in Christ's saving message. This way, the Orthodox Church will never accept to turn to absolutism the force of the historical form of canons, nor has it tried to marginalize them within the religious life. The Church feels free to explain and update the content of Christ's revelation according to the spiritual needs of the faithful, whether within administration or in the pastoral mission, but maintains the

strength of the canons as a reliable criterion, on which its legal power should ceaseless rely on. The correct use of canons does not imply, of course, their unconditional or anachronistic application of historical issues in the modern era, as the canons would then become an object of worship, but their pastoral spirit, for the genuine continuity of the Church's mission in the world of today" (Phidas, 2008:102-103).

The Church did not promulgate canons led by the thought of providing a legal or judicial tendency for the Holy Fathers' settlements. The laws left to the Church by the Holy Fathers were directed towards healing the fallen ones in grave sins. Therefore, the canons of the Church are of curative and therapeutic character (Yannaras, 2002:189).

2.1. The Apostolic Canons

The 3rd Apostolic Canon and *the 4th Apostolic Canon* refer to offerings, gifts that believers bring to the altar or for the clergy. The 3rd Apostolic Canon prohibits the bringing of gifts to the altar and was similar to pagan rituals but the next canon provides that products brought by Christians are to be used for the maintenance of the church and for the clergy. In the early period of the Church clergy maintenance was the responsibility of the community they served (Floca, 2005:9-10)

The 38th Apostolic Canon states that the bishop is the main treasurer of the Church's property. It should be noted that this canon "shows the bishop's full competence in all ecclesiastical matters, he being obliged to care for the Church's property and the right of administration according to the needs of the Church" (Floca, 2005:31)

On the other hand, the bishop as spiritual leader of his diocese is only an administrator characterized by responsibility regarding the diocese's management. Therefore he would not deal directly with any economic or financial problem but rather delegate this task to another cleric.

The Canon leaves it to the bishop to consider if it is necessary to grant aid for someone of poor condition, to be offered backing by the parish or from the Church's funds. In the early periods the "property of the Church was also called the fortune of the poor, because along with the salvation of souls, the main concern of the Church was to drive away the suffering of the deprived and ensure human living conditions for all believers, even of the poor among the ones who did not believe. This was always the concern of the Church especially when the suffering of the poor got worse" (Floca, 2005:31)

The 41st Apostolic Canon requires the bishop to define his own wealth from the one of the the diocese he leads (Floca, 2005:33).

The destination of funds and the maintenance of the Church's property were allotted to the Church, the service staff and also having social-humanitarian purposes.

The 59th Apostolic Canon, also, states that the resources of the Church are sacred and it is not allowed to anyone their appropriation for personal benefit. The Church has always had a well-organized social welfare activity (Floca, 2005:41).

The Apostolic Canons 72 and 73 indicate a barrier to stealing the sacred. The sacred belongings of the Church are aimed to serve the public divine worship.

2.2. The canons of the ecumenical councils

Canon 17 of *the First Ecumenical Council of Nicaea* prohibits those who are part of the church to practice interest or usury. Therefore, among funding sources, the Church did not have the possibility of promoting the loan with interest (Floca, 2005:67).

Canon 2 of *the Fourth Ecumenical Council of Chalcedon* states that the administrator of the Episcopal wealth would be the treasurer who is not to be granted this position by him offering money in order to achieve this (Floca, 2005:86).

Canon 3 of *the Fourth Ecumenical Council of Chalcedon* allows those of the clergy to care for the well-being of the social institutions that are in the care and supervision of the Church (Floca, 2005:87).

Canon 22 of *the Fourth Ecumenical Council of Chalcedon* helps identify another possibility for the establishment of ecclesiastical heritage. Thus, the bishops' inheritance remained in the care of the Church and also to their legal successors (Floca, 2005:98). The person put in charge of this was the treasurer, according to Canon 26 of *the Fourth Ecumenical Council of Chalcedon* (Floca, 2005:100).

Canon 9 of *the Sixth Ecumenical Council of Constantinople* prohibits as funding source for the clergy and the Church to register revenues that come from "taverns or bars which trade alcohol" (Floca, 2005:120). Also, Canon 9 of *the Sixth Ecumenical Council of Constantinople*, sets a restraint – for the Church and clergy – from registering revenues coming from loans or interest.

Canon 97 of *the Sixth Ecumenical Council of Constantinople* established the right of religious authorities to dispose of buildings, real estate, which they administer (Floca, 2005:176).

Canon 4 and 5 of *the Seventh Ecumenical Council of Nicaea* condemns the gain of dishonest financial revenue in the case of the heads of the Church (Floca, 2005:183).

Canon 11 of *the Seventh Ecumenical Council of Nicaea* states the need for appointing Church treasurers and for the right of devolution. The right of devolution indicates "high Church authority intervention in the competence of the Church authorities lower down the hierarchy" (Floca, 2005:189) in many cases explicitly provided by the ecumenical law by which church authorities lower down the hierarchy refuse to perform their tasks. Among these tasks there is also to be found the institution of the treasurer.

Canon 12 of *the Seventh Ecumenical Council of Nicaea* states general rules on the estrangement of church property. The sale of church property by worldly rulers is forbidden. In case a need requires it, the Church's real estate may be sold only to clerics who perform agricultural activity (Floca, 2005:191).

The church disposed of many sanctuaries, establishments that were designed to promote the ecclesiastical activity. It is forbidden by canon 13 of *the Seventh Ecumenical Council of Nicaea* as the real estate should not be used for other purposes than established by the Church.

Canon 19 of *the Seventh Ecumenical Council of Nicaea* provides as general source of the Church's funding the possessions brought in the monastery by the ones who joined the monastic life (Floca, 2005:195).

2.3. The canons of Local Councils

Canon 15 of *the Local Council of Ancyra* in 314 year states that the possessions of the Church enjoy a particular legal status. Thus, movable goods or real estate y belonging to the Church may be transferred only with the approval of the bishop. If

it were to be alienated, the asset may be claimed by the bishop or retain the sum due to the selling of the respective good confirming this way the the documentation set up by the treasurer (Floca, 2005:209).

Canons 7 and 8 of the Local synod of Gangra in the year 340 identify among the funding resources of the Church the altar offerings brought by the parishioners. These offerings were divided up among the ones in need (Floca, 2005:221), after the respective blessing. Particularly important are the rules of the canons 24 and 25 of the Synod of Antioch which distinguish between the belongings of the Church and the personal possessions of the Bishop. Canon 8 of the Council of Gangra against those who, at their will, "divide up among themselves the goods and gifts brought to the church" (Phidas, 2008:73) states that these acts are not to be committed "without the blessing of the bishop" (Phidas, 2008:74).

Canon 24 of *the Local Synod of Antioch* in 341 based on the apostolic canons states that the property of the Church "is entitled to be administered based on the judgment and ruling of the bishop to whom the entire population is entrusted ... [...] nothing should be hidden ..." (Floca, 2005:236). The following canon emphasizes the outstanding duty of the bishop as administrator of the belongings of his diocese. If there should happen that "the administration of the Church was secretly brought to a loss, the respective person would be held accountable before the council of that diocese. And if in another way the bishop or his presbyters would be liable for blame, by appropriating the belongings of the Church, either land or other dealings of the Church, so as to inconvenience the poor and thus cover with slander and disgrace the Church administration, and those who settle this way, these should be called upon and the Holy Synod would decide on the appropriate actions to be taken" (Floca, 2005:237) .

Canon 26 of *the Local Council of Carthage in the year 419* states the way some property of the Church could be sold, ones that are not profitable, as well as the procedure to be applied by the Bishop administrating the property: "if a belonging of the Church does not register revenue and a great need would require it, this is to be dealt with by the one who is the head of that diocese and jointly with a determined number of bishops should decide what there is to be done. Should there arise such great need of the Church that they cannot consult before selling, then the bishop would call neighboring ones to witness, making sure to show the council all circumstances proper to that respective church; if these requirements are not met, the seller will look guilty before God and before the foreign council regarding estrangement of his own dignity" (Floca, 2005:279) .

Canon 34 of the same council provides that the wealth gathered by the clergy accumulate after joining the monastic life belongs to the Church: "bishops, presbyters, deacons or any clergy, who have not possessed anything previously, in case they should be appointed to a position and would purchase land or other estates during their episcopate, these properties should be regarded as God's belongings, but being admonished, they would deliver them up to the Church. And if anything were to return to their possession, especially in the case of gifts or inheritance from relatives, it would be up to them what to be done with that respective property...." (Floca, 2005:282). The 35th Carthaginian Canon puts an end to the abuse against Church property, in case the bishop or the priest would happen to act this way in exercising his position.

Canon 1 of the local Council of Constantinople in 861 monasteries established that the wealth of the monasteries cannot be passed on to the benefit of individuals.

Professor Floca shows that this canon “regards the abuse on the part of some who, building monasteries and equipping them with wealth, donated these to the church, but further considering themselves as owners and behaving this way, establishing the abbot or even selling the property” (Floca, 2005:337).

Canon 2 of the Local Council of Constantinople in 861 explains how to regard the poverty vote, thus in agreement with Novell 123 of Emperor Justinian if the situation is as such that the monk has children, the wealth due to the latter will be provided and the share of the monk will be given to the monastery (Floca, 2005:341).

3. Statutory provisions

The Status for the organization and functioning of the Romanian Orthodox Church has some amendments regarding the succession rights of bishops and monks. Thus, art. 192 states that the Dioceses have a calling on all goods of succession of their bishops. Similarly, art. 193 refers to the belongings of monks and nuns brought with them or donated to the monastery upon their entry into the monastic life, as well as those acquired in any way while living in the monastery. They will totally remain within the monastery they belong to. They may not be subject to further claims. Regarding the retired bishops, the Holy Synod will govern their rights under the statutory and regulatory provisions of the Church as observed in art 194 of the *Status on the organization and functioning of the Romanian Orthodox Church*. Thus, we note that the dioceses have exclusive rights as legal heirs of the bishops' wealth. In the case of a testament, the succession, which is rightfully of the diocese, is materialized in half of the decujus patrimonial. Thus the Church becomes – through the diocese – the only legal heir of the bishops, removing by civil law the legal heirs that might distinguish themselves as having inheritance vocation (Harosa, 2011: 327-328).

Article 41 para. (1) of the *Status regarding the organization and functioning of the Romanian Orthodox Church* states that “the Patriarchate, Archbishops, Bishops, vicariate, deanery, convent and parish are legal entities of private law and public interest”. The listed legal entities, “are entitled to two single tax registration codes, both for the economic and for the non-profit activity”, according to art. 41 paragraph (2).

As one author notes, “the organization and administration of ecclesiastical property of the ROC and ROC Statute provide that the canonical means of acquiring wealth can only be allotted to ecclesiastical legal entities of public utility within the Church, identified by art. 41 para. (2) in relation to art. 40 of the Statute of the Romanian Orthodox Church, in order to request the parishioners various contributions, as well as various ways of acquiring property through purchase, inheritance or pious will. For the most part, the Orthodox canon law makes reference to the Romanian civil law, reminiscent of liaisons between the oriental religious right with the rules of the state.” (Harosa, 2011:260)

In accordance with art. 41 of the Status, art. 191-193 refer to the church expenditure and state aid. Thus, art. 191 of the *Status regarding the organization and functioning of the Romanian Orthodox Church* states, “expenditures for maintenance and operation of facilities for worship, as well as for repairs and new constructions, will be covered by the voluntary contributions of the parishioners, from religious establishments' revenues derived from their own activities and contributions from the

state budget, from the local government authorities and other institutions, according to the law". According to the article, we identify the following sources of funding:

- voluntary contributions of the parishioners;
- revenues by church entities from their own activities;
- contributions from the state budget;
- contributions from the local government budget;
- contributions from other institutions' budget.

Regarding the right of the Church to receive contributions from parishioners, it has its origins in the "ecclesiology of the communion, which allows concrete contributions to church authorities from parishioners, whenever necessary, as in these cases, any gift from the parishioners as well as any tax is a sign of the communion with the Church and is manifested in the service of the ecclesial community" (Harosa, 2011: 267). Thus, the citizen who expressed adherence to a religion the support shown to the respective cult becomes both a right and an obligation.

Conclusions

Before the year 313, the Christian religion was forbidden. In these circumstances, the Church could increase assets under disguised contracts of sale, donations, wills or other means which were under the right of individual property and not of the Church as a recognized legal entity. Only starting with the Edict of Milan in 313, the Church was granted the opportunity of becoming the subject of civil rights and obligations.

From the above we can say that the funding sources or the path "by which the goods become in time Church property, may be governed by natural law, the canonic law, the civil law (civil law canonization) or mixed, or may be of origin (occupation, accession or incorporation, the prescription) or derivatives (acts of disposal of intervivos free title, mortis causa, legal or testamentary succession, contracts, legal acts, mergers, spin-offs and extinctions of legal entities, etc) as well as public law (taxes) or private law" (Harosa 2011: 260).

The Church understands the value of property as a means by which the parishioners should enjoy its appreciation by running religious assistance which is not cold or impersonal, but warm, having a deep philanthropic character.

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