

## Change of Treasurer handover checklist

The following is a checklist to assist the PCC with the change of a Treasurer, or Incumbent or any person dealing with receipts and payments for the PCC.

Date & Initial when completed
--

The following actions need to be taken where there is a change in Treasurer:

1.1	Following a PCC resolution, immediately change signatories on all bank and investment accounts to ensure that the new Treasurer has access to all bank accounts. Two signatures should be required for all payments (it is useful to have at least four signatories in the case that someone is unavailable)	
1.2	Check whether the PCC is, or controls, a registered charity. If so, report change of Trustees to the Charity Commission and action any other statutory requirements	
1.3	If the Treasurer is also the Planned Giving Officer inform HMRC of the change in name and address	
1.4	Ensure that all relevant contact detail documents are updated with the incoming Treasurer's information including for all bank accounts and investments held	
1.5	Notify the Deanery Treasurer and the Diocese of the change in Treasurer so that their records can be updated	
1.6	Update any parish communications introducing the new Treasurer	

The following documents need to be transferred from the outgoing to the incoming Treasurer:

2.1	All accounting records including: receipt books, cash books (manual or electronic), vouchers, invoices, bank statements, pass books, unused cheque books, paying in books etc.	
2.2	All unbanked cash balances, counted and agreed by both the incoming and outgoing Treasurer. The outgoing Treasurer should be given a signed receipt with a copy retained for PCC records	
2.3	A list of all the outstanding monies owing to, and those owed by the PCC, signed by the outgoing Treasurer	
2.4	The permanent file (if one exists) containing, for example: copies of all current bank mandates, Standing Orders, Direct Debits; investment fund details and holdings; details of any property held; schedule of insurance cover and copy of public liability certificate etc.	
2.5	A list of all bank and investment accounts operated by the PCC, signed by the outgoing Treasurer	
2.6	All records maintained in relation to Gift Aid including details of all outstanding claims (unless held by Planned Giving Officer)	
2.7	Any financial records which need to be kept for longer than the current accounting period that are held by the outgoing Treasurer. They may be held in a church office, in which case ignore this action. Guidance on what records need to be kept and for how long can be found <a href="#">here</a>	